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# The Welsh Language Commissioner Annual Report 2023-24



Comisiynydd y  
Gymraeg  
Welsh Language  
Commissioner



I am pleased to present my second annual report as Welsh Language Commissioner at the end of a busy and exciting year.

I have consistently noted that there are many elements to our promotion of the Welsh language, and that our work to ensure compliance with Welsh language duties goes hand in hand with our work in other sectors. My clear aim is to create more opportunities for the people of Wales to use the Welsh language every day.

I carry out my regulatory duties in the context of the national vision of increasing the number of Welsh speakers and increasing the use of the language. I want to be a regulator with a specific and strategic purpose, being very clear about what we're ultimately trying to achieve. To support this, we will develop and set clear regulatory outcomes during 2024.

During this year we have announced our intention to develop a co-regulatory approach and there has been a very favourable response to our proposals as we engage with our key stakeholders, and we will implement this approach over the coming year.

**Children and young people are a priority for us, and I'm pleased that two of our major research publications over the past year focus on their needs.**

In conjunction with the Children's Commissioner, we joined forces to call for improved provision for Additional Learning Needs services through the medium of Welsh. A policy paper on the subject published at the Urdd Eisteddfod in Llandoverly in 2023 called on the Welsh Government to prioritise the organisation of a national review of the provision currently offered through the medium of Welsh.



# Foreword

In the Autumn we published new research following consultation with over 1,000 16-18 year olds. Amongst the key findings were that young Welsh speakers saw the language as beneficial to their careers and that opportunities to study through the medium of Welsh were very important to them. The vast majority of learners surveyed in schools and further education colleges rated their experience of Welsh medium or bilingual education as good or very good. We therefore have firm evidence to further influence policy and the voice of learners is incredibly powerful as we continue to influence in order to affect change.

The Welsh Language Measure establishes the important principle that individuals have the freedom to use the Welsh language with others in Wales. With that in mind, I was concerned to see that as part of our annual research, some people had been prevented from speaking Welsh in the workplace. I decided to undertake further research to understand more about people's experiences, and the impact those experiences have on their use of the Welsh language.

For the language to flourish it needs to be given its appropriate place in the workplace and a project is underway to identify effective practice in some of our key organisations. This will influence our work in this area leading to more opportunities for Welsh to be used in workplaces. In conjunction with this, our work continues with organisations to better and more effectively promote the services available

to the public through the medium of Welsh. Our discussion at the National Eisteddfod in Boduan was an excellent opportunity to get things underway and it was good to hear the positive ideas and responses.

During the Cynnig Cymraeg week there was an opportunity to give due attention to those private and charitable sector organisations committed to improving and developing their Welsh language services. The organisations that have received the Cynnig Cymraeg have now reached over a hundred and there is no suggestion that this number is slowing.

From developing schemes where the Welsh language is visible, our **Defnyddia dy Gymraeg** campaign aimed at encouraging us all to take advantage of any opportunities to speak the language and a huge thanks to everyone who collaborated with us on the campaign.

I had the opportunity to travel around Wales and was thrilled to meet with and experience the fantastic work that individuals and organisations do to safeguard and promote the Welsh language in their communities. It was wonderful to have a discussion with young people at Ysgol Bro'r Preseli, to hear about Antur Waunfawr's important birthday plans, and to see the good work underway in promoting the Welsh language at Wrexham University.



# Foreword

In working with bodies and organisations of all kinds and with Welsh speakers everywhere, we can realise our vision of living in a country where people are able to use the language in their everyday lives.

This report is proof of the enthusiasm I see through my work.

**I would like to encourage everyone to use the services and opportunities now available to us to use our Welsh.**

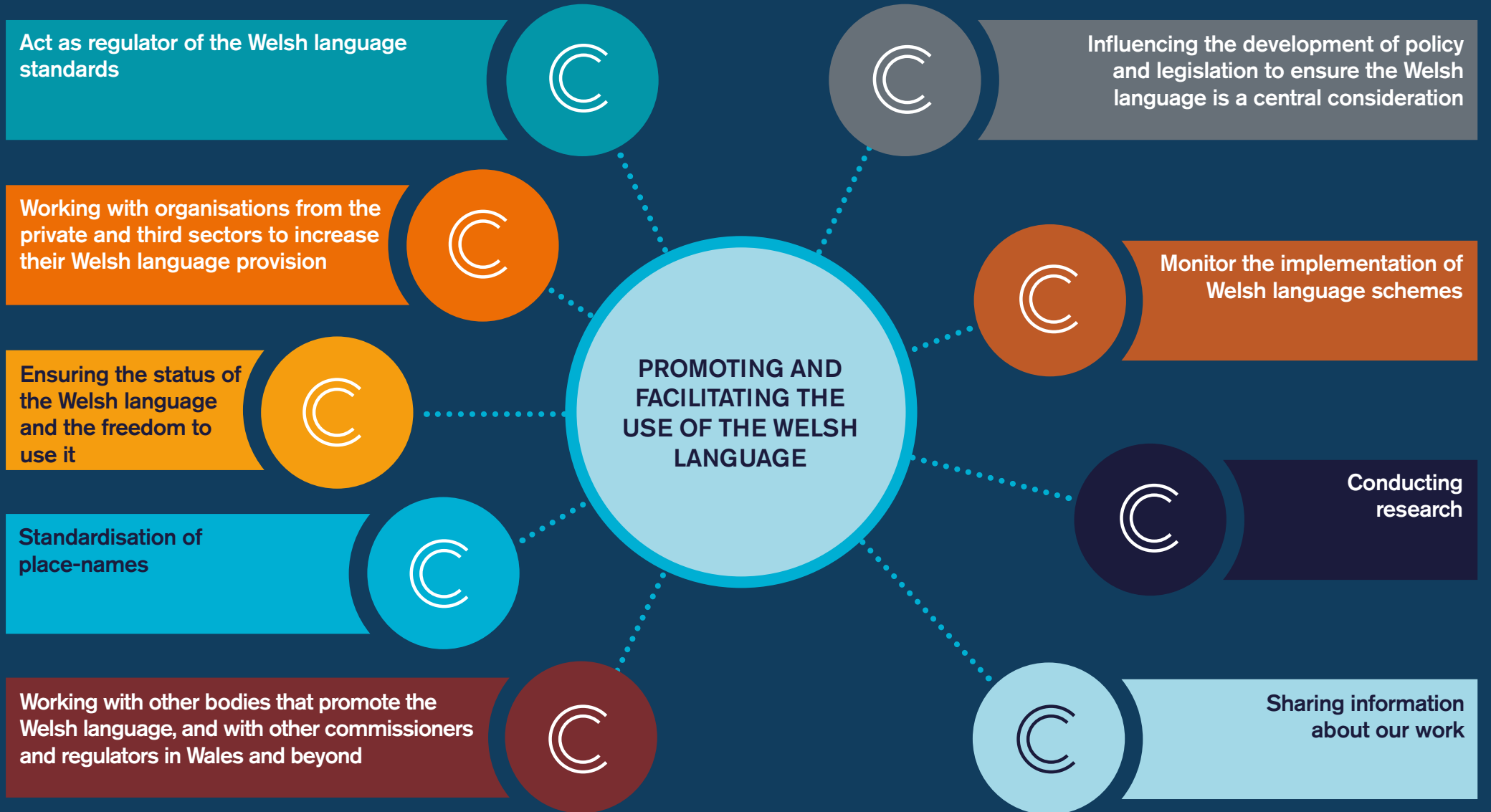
I would particularly like to thank the officers who work with me to achieve this, and my Advisory Panel and Audit and Risk Committee.

**Efa Gruffudd Jones**  
Welsh Language Commissioner





# About us





# About us

The Welsh Language Commissioner wants the people of Wales to be able to live their lives through the medium of Welsh. Our role is to promote and facilitate the use of the Welsh language. Our work leads to 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.

## Act as regulator of the Welsh language standards

The Welsh Language (Wales) Measure 2011 requires a number of organisations in Wales to operate in accordance with the Welsh language standards. The standards are duties intended to increase the number of services available through the medium of Welsh for people to use and to facilitate their use. This means that organisations must promote the use of their services. The standards are also intended to increase opportunities for people to use Welsh at work, and in the community in the case of local authorities and national parks. We have a statutory responsibility to ensure that these organisations operate in accordance with the standards, in other words, to regulate their compliance.



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

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





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

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

## Standardisation of place-names

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





# About us

**Working with other bodies that promote the Welsh language, and with other commissioners and regulators in Wales and beyond**

We work with other bodies in Wales that promote the Welsh language and with other commissioners and regulators in Wales and the UK. There are a number of other language commissioners around the world who are working to facilitate the use of languages nationally and more locally in their countries. We learn about their work and experiences and share with them our experiences and the good practices we come across in our work. We do so mainly through our membership of the International Association of Language Commissioners.

**Influencing the development of policy and legislation to ensure the Welsh language is a central consideration**

We influence the development of policy and legislation to ensure that the Welsh language is an integral part of public policy. We do so by prioritising our work in policy areas that affect people's opportunities to learn and use the Welsh language on a daily basis such as the education sector, the health and social care sector, planning, and economic development. In most cases, we focus on national and strategic issues which means that we primarily scrutinise, and influence policies and legislation introduced by the Welsh Government. In our work we engage with other organisations responsible for formulating or implementing policy at a national level or who influence the development of national policy. We also scrutinise the work of Senedd Cymru, and legislation at Westminster in non-devolved areas affecting the Welsh language such as broadcasting. While we often respond to the policy developments of other organisations we also work proactively to set our own policy agenda in the areas of priority for the use of the Welsh language.







## Monitor the implementation of Welsh language schemes

Some public bodies in Wales provide Welsh language services in line with their Welsh language schemes which are intended to ensure that they treat Welsh and English on the basis of equality in the conduct of their business. They have prepared these schemes due to the requirements of the Welsh Language Act 1993. We provide them with advice and support to deliver their services in Welsh but we have no powers to force them to act in accordance with their language schemes. These bodies are mainly bodies of the UK Government and Crown bodies.



## Conducting research

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

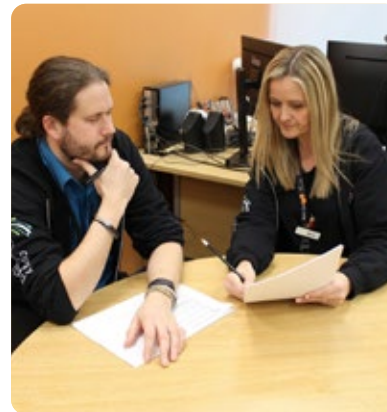




# About us

## Sharing information about our work

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





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# Performance Report

Our Strategic Plan for 2023-2025 sets the following strategic objectives, and this report outlines our progress against those objectives for the period 2023-24.

## Objective 1:

Ensure fairness, justice and rights for Welsh speakers



## Objective 2:

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



## Objective 3:

Maintain and increase organisations' compliance with their statutory duties



## Objective 4:

Increase the use of Welsh by organisations across all sectors





# The year at a glance:

**131 bodies are now subject to Welsh language standards**

**280 actions were taken to restore or enforce compliance during 2023-2024**

**22 public consultations in education and skills, qualifications, health and care, agriculture, broadcasting, housing, economic development and Welsh communities were responded to during 2023-2024**

**Expert advice provided to Snowdonia National Park, Natural Resources Wales and the Local Democracy and Boundary Commission for Wales, as well as influencing the Ordnance Survey to update their maps and databases with the standard forms**

**The content of our Defnyddia dy Gymraeg campaign has been viewed 110,000 times across our digital platforms, and we collaborated with over 100 organisations**

**109 organisations from the private and third sectors have received Cynnig Cymraeg certification**

**79% of respondents agree that they can usually deal with organisations in Welsh if they wish to do so (rising to 86% amongst respondents who are fluent)**

**74% of people agree that the Welsh language services of public organisations are improving**

**250 people have attended events in partnership with the Digital Public Service Centre to discuss how public organisations can create bilingual content and promote those services to their users**

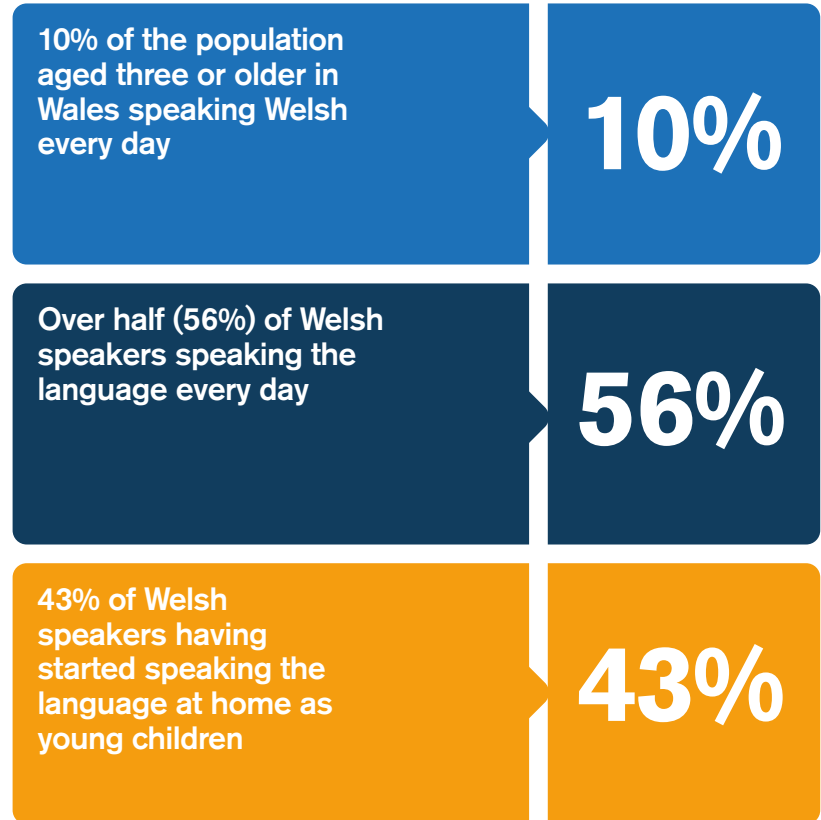


# Setting the context in terms of the Welsh language



Our annual report was published last year following the publication of the results of the 2021 Census. Over the past year the Office for National Statistics (ONS) and the Welsh Government have embarked on a plan of work to try to better understand why census results and Annual Population Survey results are so different in terms of the Welsh language. The ONS has also held a consultation on the future of population and migration statistics in England and Wales seeking views on the need to hold a census again. The results of this work will be significant given the historical importance of the census results as the foundation of language planning efforts in Wales. The work has the potential to transform how we gather information on Welsh language competency, and also how we support the implementation and evaluation of public policy with regard to the Welsh language in future.

This year also saw the publication of the results of the latest Language Use Survey, which includes detail on Welsh speakers' use of the language in the workplace, socially, at home and in education. The survey headlines showed similar results to the last survey in 2013-15 with 10% of the population aged three or older in Wales speaking Welsh every day, over half (56%) of Welsh speakers speaking the language every day, and 43% of Welsh speakers having started speaking the language at home as young children.





# Setting the context in terms of the Welsh language

There is no doubt that education policy is one of the cornerstones of the Welsh Government's Welsh language strategy. Over the past year the important work of introducing the new curriculum in schools in Wales has continued. An important part of this work is to develop the qualifications that will accompany the new curriculum. Following the announcement of their final decisions on the new GCSEs available from 2025, Qualifications Wales consulted on the wider offer of qualifications available to future 14-16 learners. An important part of this proposal is of course to ensure that Welsh language qualifications support the Welsh Government's policy of ensuring that all pupils in Wales move quicker and further along the Welsh language continuum. The Adnodd Cyfyngedig company also became operational over the past year, and its work in overseeing the provision of bilingual educational resources will be essential to achieving the objectives of the new curriculum and qualifications.

This concept of moving all pupils along the Welsh language continuum is central to two of the most significant developments in terms of the language over the past year. The first was the publication of a white paper for the Welsh Language Education Bill. It is not an overstatement to argue that this is a historic development for the Welsh language in education; for the first time some of the most important targets and commitments of the Government's language strategy will

be set out in legislation setting a clear and firm direction for the development of Welsh language education in Wales. Given that linguistic progression is an integral part of the concept of a language continuum, the creation of the Commission for Tertiary Education and Research was another significant development this year. Following the publication of a statement of strategic priorities by the Welsh Ministers, the Commission's work in preparing a strategic plan is rapidly developing. It is significant that the statement of priorities places a firm expectation on the Commission to plan strategically for increasing and improving the Welsh-medium education and assessment provision in the whole tertiary system.





# Setting the context in terms of the Welsh language

Beyond education there have also been significant advances in health and care. The *More than just Words plan 2022-27* sets out a pathway for embedding the Welsh language in health and social care. It was positive to see the Minister for Health and Social Services establish an Advisory Board which will monitor and scrutinise progress against the plan.

With the results of the 2021 Census showing a decline in the percentage of Welsh speakers in those communities where the Welsh language has been strongest, it was positive to see the results of the Commission for Welsh-speaking Communities' work as it published an initial position paper during the Urdd Eisteddfod in 2023. The paper outlined the Commission's initial findings and identified the key areas that would underpin its final report which will be published in summer 2024.

Next year will see further developments in the above areas, particularly in relation to the laying of the Welsh Language Education Bill and the submission of the final report of the Commission for Welsh-speaking Communities. Given that this wider context directly influences our work and what we seek to achieve, continuing to contribute constructively to this diverse work will be a priority for us.







# Objective 1: Ensure fairness, justice and rights for Welsh speakers

## Priorities for 2022–2025

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.

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

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 bodies that are currently outside the standards regime and water companies.

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

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

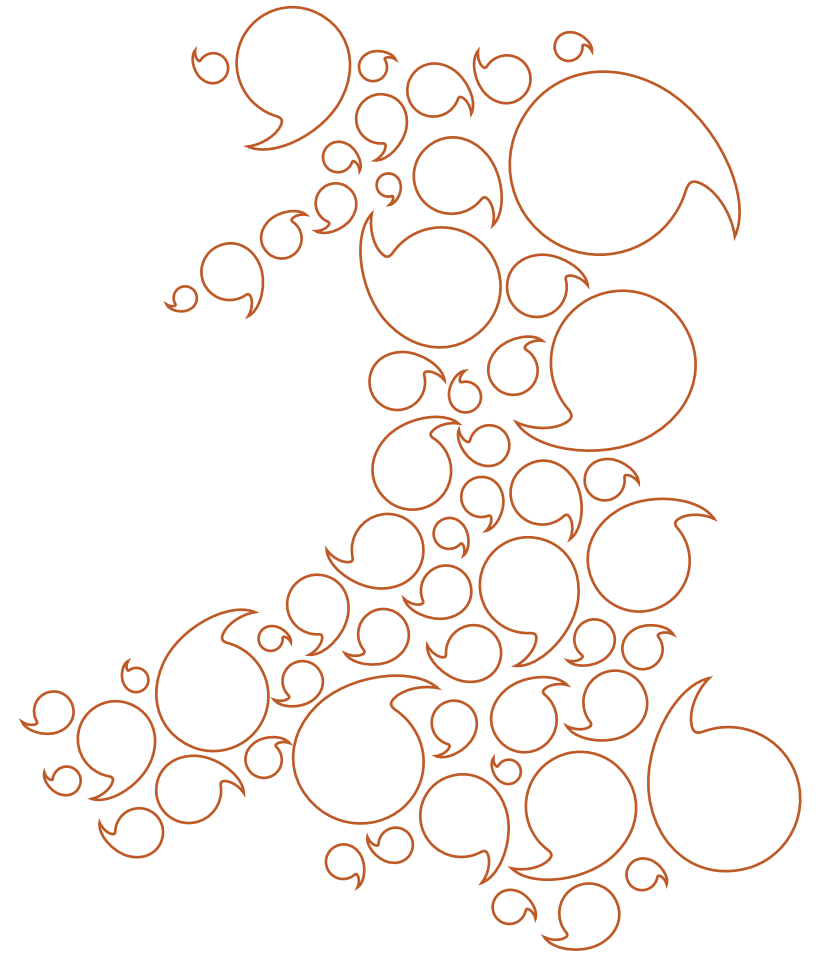




# Objective 1: Ensure fairness, justice and rights for Welsh speakers

## Listening to the people of Wales

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.





# Objective 1: Ensure fairness, justice and rights for Welsh speakers

## Opinion survey

To ensure that we listen to and understand what people have to say, we commission an annual survey of the views of Welsh speakers on public bodies' Welsh language services and their views on opportunities to use the Welsh language. 408 respondents aged over 16 from all local authorities in Wales were part of the sample, with a cross-section in terms of age, social class and geographical location.

23% of respondents believed their opportunities to use Welsh had increased over the previous year, and 53% were of the view that opportunities had remained the same.



17% of the sample state that they prefer to use Welsh with public bodies, 54% state that they prefer to use English, and 29% state that it varies.



Of the fluent speakers, 33% prefer to use Welsh.



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





# Objective 1: Ensure fairness, justice and rights for Welsh speakers



79% of respondents agree that they can usually deal with organisations in Welsh if they wish to do so (which rises to 86% of fluent respondents).



74% agree that the Welsh language services of public organisations are improving



75% agree that public organisations ask them in which language they would like to deal with them.



65% of respondents agreed that they were more likely to use Welsh language services if organisations make it clear that they are available.





# Objective 1: Ensure fairness, justice and rights for Welsh speakers

## Ensuring justice for Welsh speakers

The Commissioner wants to see the people of Wales receive high quality Welsh language services from organisations and for things to be put right when they go wrong.

If things go wrong, we encourage organisations to contact us early to make us aware of that. If the people of Wales are not satisfied with the service they have received, they can contact us.



100

Number of complaints about an alleged failure to comply with Welsh language standards

95 valid complaints

27

Number of complaints about an alleged failure to comply with Welsh language schemes

12 valid complaints. Individuals need to complain to the organisation before they have the right to make a complaint to the Commissioner.

122

Number of enquiries received from the public during the year



# Objective 1: Ensure fairness, justice and rights for Welsh speakers

When receiving complaints, we consider the steps we can take to make sure the situation is resolved. We can take these issues to the organisations, noting the need to comply with Welsh language standards. We also carry out investigations.

Where investigations find non-compliance with Welsh language standards, the Commissioner provides advice and imposes enforcement actions on organisations. The result is that organisations increase the opportunities available for people to use the Welsh language with them.



**280**

**Number of steps taken by the Commissioner to restore or enforce compliance**

**1**

**Number of recommendations given as a result of investigations under the Welsh Language Act 1993**



# Objective 1: Ensure fairness, justice and rights for Welsh speakers

## The health sector

In our assurance report for 2022/23, the health sector was challenged to resolve the uncertainty faced by Welsh-speakers. A number of investigations during the year have led NHS health boards and trusts to improve services in Welsh.

By investigating the Cwm Taf Health Board websites, the Health Board in collaboration with Digital Health and Care Wales has successfully developed an 'Automatic Corresponding Content' plugin which ensures that Welsh pages are created to match all English language content. This development has now been shared across the health sector which means service user experiences will improve.

Our investigation and enforcement work has also enabled all NHS Health Boards and Trusts to develop a 5-year plan for increasing their capacity to offer clinical consultations in Welsh.





# Objective 1: Ensure fairness, justice and rights for Welsh speakers

## Considering the effects of policy on the Welsh language

An investigation was opened to determine whether Cardiff City Council's consultation document on the budget for 2023/24 complied with Welsh language standards. It was determined that there was a failure to comply with three standards as there had been no consideration of the effects of the policy on the Welsh language within the document, nor questions asked about the potential effects on the Welsh language. Enforcement actions were imposed to address this failure.

After contacting the Council, we received a positive response saying that it had implemented a new approach to strengthen policy development and consultation. The Council has now established a new internal email address for Welsh language policy issues, which is being promoted as a go-to place for support and guidance. This work of encouraging and working with organisations ensures that change happens for the benefit of the Welsh language and its speakers.

## Raising awareness of Welsh language services

In response to enforcement actions imposed following an investigation into the Council's Facebook pages, Cardiff City Council designed and implemented a project called 'Welsh language Facebook Account Awareness'. The project, which used a number of ways of increasing internal and external awareness of the Welsh language page, showed an 80.6% increase in new followers within six months.







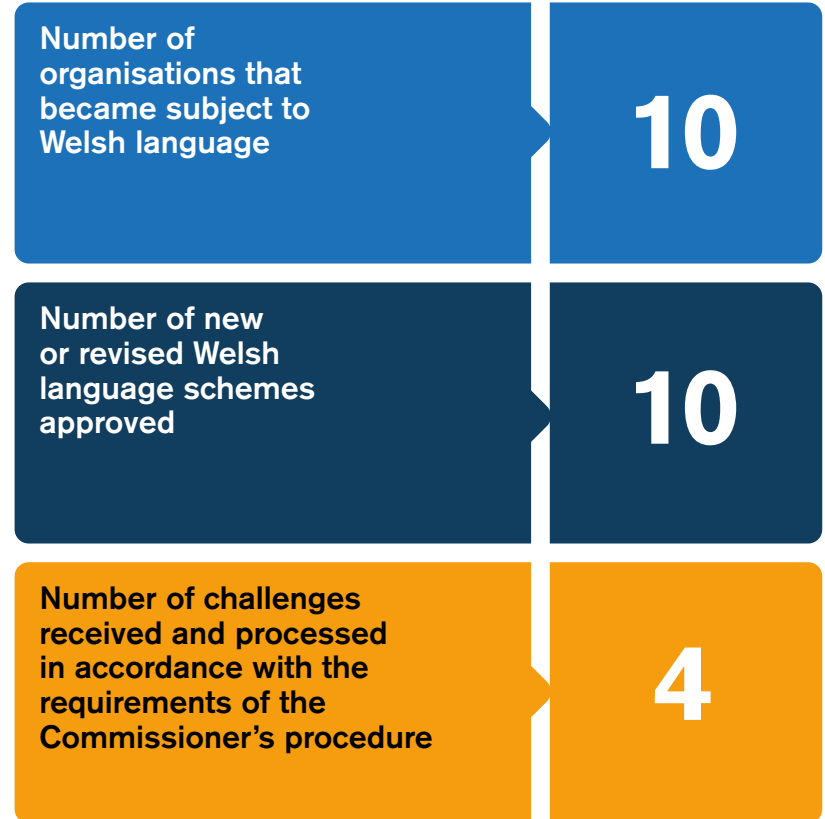
# Objective 1: Ensure fairness, justice and rights for Welsh speakers

## More opportunities to use the Welsh language with organisations

The Commissioner has imposed Welsh language standards on 131 public bodies, and is implementing a programme of standards imposition on more bodies in the future.

During 2023-24, compliance notices were given to nine health professions regulators and Llais. Llais is a body independent of Government, the NHS and local authorities. It represents the voice and views of the people of Wales on health and social care services. The standards imposed on the four CJsCs will come into force during 2024-25.

- Following the Welsh Language Standards (No. 9) Regulations coming into force, discussions with the water and sewerage companies began during the year. This will result in them being given a Welsh language standards compliance notice during 2024/25.





# Objective 1: Ensure fairness, justice and rights for Welsh speakers

A number of public organisations that do not currently implement Welsh language standards continue to operate Welsh language schemes under the Welsh Language Act 1993 regime. Welsh language schemes set out how an organisation will treat Welsh and English on the basis of equality. During the year, the Commissioner approved 10 new or revised language schemes.

- The Office for National Statistics and the Valuation Office Agency are considering the way they plan and monitor their Welsh language provision and have appointed specific language officers and teams.
- There have also been important modifications to the DVLA's language scheme ensuring that the current scheme includes firm commitments regarding their online services.






# Objective 1: Ensure fairness, justice and rights for Welsh speakers

## New research into the experiences of Welsh speakers

Focus groups were held online with a cross-section of Welsh speakers. In a survey conducted, a significant percentage of Welsh speakers had experienced someone else preventing them from speaking the language in their daily lives.



**In the annual survey 18% reported experiencing someone interfering with their freedom to use Welsh over the past 12 months but that increased to 29% of those surveyed aged between 16 and 34.**

Negative comments about their use of Welsh meant that speakers were less likely to use Welsh in the future.

Although specific examples were mentioned by the focus groups, respondents were in agreement that the occasions when there had been any sort of objection to their use of Welsh were rare. Many of the negative experiences were instances when others corrected people's use of Welsh. Welsh speakers of all abilities experienced this, especially learners, young people and those for whom Welsh was not their first language.

Comments about their Welsh language skills from Welsh speakers were likely to have an impact on the confidence of those in the focus groups. This meant they would be less likely to use the language in the future. Negative comments about the language from those who did not speak Welsh, or those from outside Wales, were likely to make Welsh speakers more determined to use the language.

We will consider what further steps we can take in the coming year to address some of the issues arising from this new research, including raising awareness of the legal principle established through Part 6 of the Measure that individuals have the freedom to use the Welsh language.



# Objective 1: Ensure fairness, justice and rights for Welsh speakers

## Freedom to use the Welsh language

People in Wales are able speak Welsh with any other individual who wishes to speak Welsh without anyone preventing them. We look at every request that we receive and carefully consider whether we can investigate and ensure that change happens.

- A request was received from a member of the public who claimed that a member of staff at a private company refused to speak Welsh with them in a telephone conversation, because the company did not allow it. Following initial enquiries, the company confirmed that they did not have a policy preventing the use of Welsh in the workplace, and that it was a misunderstanding on the part of the new member of staff. It was decided not to investigate because the allegation did not meet the definition contained in the Welsh Language Measure of interference with freedom to use the Welsh language.
- Another individual contacted us to say that a member of staff at a national health body had asked her not to speak Welsh in a conversation with a colleague at work. In their response, the body apologised and set out clear steps that they would take to prevent similar incidents from happening again.





# Objective 1: Ensure fairness, justice and rights for Welsh speakers

## Defnyddia dy Gymraeg day

A campaign was held during December 2023 to encourage people to use their Welsh in all situations. The aim was to encourage everyone, in business, school, or sport to use Welsh in their day-to-day life and work and to encourage organisations of all kinds to provide Welsh language services. A series of films has been produced highlighting the use of Welsh in different situations.





# Objective 1: Ensure fairness, justice and rights for Welsh speakers

At the Parc prison in Bridgend, ensuring opportunities to use Welsh is vital according to the Welsh language co-ordinator there, Bethan Chamberlain,

‘There is an emphasis here on promoting the language and culture and that is for Welsh prisoners and also those from England so that they realise the existence of the language and its importance to Wales. There are many who have received a Welsh language education but have fallen out of the habit of using it and are keen to reconnect, others who are Welsh speakers and want to communicate in the language and a number now who are keen to learn the language as their children are receiving a Welsh medium education. There is also interest amongst the staff and we offer opportunities for anyone to learn and use the language.’

Welsh Language Commissioner, Efa Gruffudd Jones said in a press release about the campaign,

‘I have the opportunity to visit a variety of organisations, such as businesses, schools, community centres and even prisons. It’s always good to hear Welsh spoken naturally in these places and people taking pride in the language.’





# Objective 2: Ensure that the Welsh language is a consideration in policy and legislation

## Priorities for 2022–2025

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

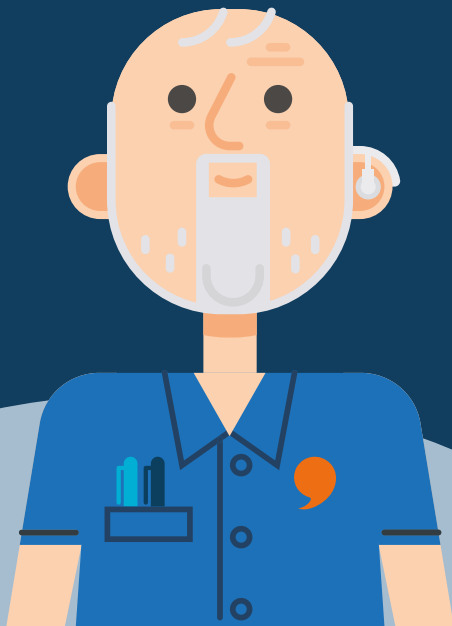
Influence policy affecting the Welsh language

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

Scrutiny of legislation affecting the Welsh language

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

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





# Objective 2: Ensure that the Welsh language is a consideration in policy and legislation

## Statistics

**22**

Responded to 22 public consultations in relation to education and skills, qualifications, health and care, agriculture, broadcasting, housing, economic development and Welsh-speaking communities

**105**

Held 105 meetings with 44 different entities relevant to our work in influencing policy

**7**

Invited to give evidence orally or in writing 7 times in relation to education, broadcasting, elections in Senedd and Westminster committees

**4**

Published 4 proactive policy reports during the year.

## Focus on our work in education and skills

The education and training system is the primary method of creating Welsh speakers. Ensuring that national policies in education and skills enable more children and young people to be able to speak and use Welsh with confidence is a priority for us.

It has been an exciting year in education policy, with the Government tabling a White Paper on their proposals for a Welsh Language Education Bill. Influencing the development of these legislative proposals has been a priority for us, and it is significant that the White Paper proposes to set some of the most important targets and commitments of the Government's language strategy in legislation. Our response to the consultation called on the Government to strengthen a number of elements, including the emphasis on expanding Welsh-medium education and the planning of an increasingly bilingual education workforce.

A crucial part of the journey to deliver a new Curriculum for Wales is to develop the system of 14-16 qualifications available to learners in Wales. As well as continuing to influence the formulation of Welsh language GCSEs, we responded to Qualifications Wales' consultation on the full offer of 14-16 qualifications that will be developed. In light of concerns raised by us and a number of other stakeholders, Qualifications Wales has delayed its decisions on the development of foundation qualifications in Welsh.







## Objective 2: Ensure that the Welsh language is a consideration in policy and legislation

Ensuring that everyone has accessible and equal access to Welsh-medium education is at the heart of our influencing work. This year we have worked on behalf of children and young people and their families in a number of cases involving school transport, access to schools, and the lack of provision for additional learning needs. This casework highlights gaps and difficulties in policy, and ALN is a clear example of this.



### Additional Learning Needs Report

During the Urdd Eisteddfod held in Llandovery in 2023 we published a joint report with the Children's Commissioner for Wales on additional learning needs through the medium of Welsh.

The report concludes that a national taskforce needs to be established responsible for co-ordinating efforts to improve Welsh-medium ALN provision. The report recommends areas that the task force should prioritise:

1. Ensure that local authorities fully review their ALN provision, and that this is used as a basis for strengthening the provision
2. Develop the evidence base and contribute to the planning of the Welsh Ministers' 5-year review of ALN provision through the medium of Welsh
3. Develop proposals for formalising effective collaboration between local authorities
4. Develop national interventions in areas such as workforce planning, resources and professional learning.

A national Welsh-medium ALN lead has now been appointed, the planning of a national review of Welsh-medium ALN provision has begun, and our paper's recommendations will set the direction for the work of the Welsh Government's Welsh-medium ALN stakeholder group.



## Objective 2: Ensure that the Welsh language is a consideration in policy and legislation

34

### Post-compulsory education and the Welsh language report published

It has been a significant year in terms of the post-compulsory sector, with the work to establish the Commission for Tertiary Education and Research having commenced.

During the year we published a research report on learner voice in the post-16 sector. The research was based on capturing learners' own views, and the questionnaires were completed by over 1000 young people.

Here is a summary of the **report's** conclusions:

- The majority of Welsh speakers over the age of 16 surveyed in schools and further education colleges, are proud that they can speak Welsh, and consider the language advantageous for their career development.

- The results highlight a number of barriers currently facing learners, including a lack of Welsh language provision (particularly in more vocational areas), learners' lack of confidence in their Welsh language skills, and a perception that their further study is likely to be through the medium of English or that there are better opportunities in studying through the medium of English.
- Of the Welsh speakers who intend to continue their education after leaving school or college, only 40% intend to stay in Wales. For Welsh speakers who intend to continue studying in Wales, the opportunity to study through the medium of Welsh or bilingually will be an important factor in choosing their next place of study.
- The research highlights differences between school and college learners, both in terms of their perception of their ability in the Welsh language, the language medium of their education and their attitudes to the importance of the language.



## Objective 2: Ensure that the Welsh language is a consideration in policy and legislation

### A focus on our work in policy areas that influence the viability of the Welsh language

Our vision is to see the strengthening of the Welsh language across Wales. To make this a reality it is absolutely crucial that we prevent a decline in the position of the Welsh language in those areas where it is strongest. One way to make that a reality is by mainstreaming the Welsh language in areas that are key to the future of these communities, such as planning, housing, and economic development.

- Over the past year we have been part of a research steering group which aims to increase the evidence base available within the planning process. We have also expressed our views on this to the Commission for Welsh speaking Communities (the Commission), which has been gathering evidence for the development of public policy recommendations for the Government.
- Housing is an area related to planning. In our response to the consultation we argued that the white paper should outline how the Government can enable micro-level decisions about local housing needs, which respond to local needs rather than simply following regional or national policies. We wanted the Government to commit to collecting better data on the linguistic profile of renters at a local level, which would improve the evidence base for town and country planning decisions.
- We expressed our views on the economy in our response to the Welsh Affairs Committee's inquiry on depopulation in Wales. We believe that the lack of job opportunities and weaknesses in the economy in areas with a high density of Welsh speakers contribute to young people choosing to leave these areas.
- In our response to the Government's consultation on skills in the net zero sector we further explained that it should be possible to create assessments of the skills available within communities. Major developments that create a lot of jobs in areas with a high density of Welsh speakers should be able to demonstrate how likely it would be for local people to be able to take advantage of those jobs.
- Towards the end of the year we published a **briefing note** summarising our response to the Government's consultation on the Sustainable Farming Scheme (the Scheme). The Government's impact assessment estimated that there would be a significant deterioration in the size of the rural economy and a negative impact on communities with a high density of Welsh speakers. We call on the Welsh Government to explain in detail how these negative consequences are to be avoided, and to ensure that the Scheme supports the economic infrastructure of Welsh speaking communities.



## Objective 2: Ensure that the Welsh language is a consideration in policy and legislation

### Chair and secretariat for the International Association of Language Commissioners (IALC)

The mission of the International Association of Language Commissioners is to support and promote linguistic rights, equality and diversity across the world and support language commissioners in upholding the highest professional standards in their work.

Wales has been responsible for chairing and steering the Association's programme of work since September 2022. One of the highlights of the period was the establishment of a new category of membership that will allow organisations to access IALC activities when they do not meet the criteria for full membership.

The purpose of the new Observer Membership is to foster awareness, engagement and collaboration between IALC and other bodies or organisations mandated to oversee language rights.

Linguistic communities across the world are turning to Wales for guidance on how to promote and facilitate the use of a minority and official language. We have regular opportunities to share the story of the Welsh language with academics and agencies from all corners of the world online, and this year we welcomed a number of visitors to Wales including representatives from Taiwan, Friesland and the US.





## Objective 2: Ensure that the Welsh language is a consideration in policy and legislation

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'As Commissioner of Official Languages for the Province of New Brunswick in Canada, I have been participating in the International Association of Language Commissioners (IALC) since my appointment in 2020. The IALC provides an invaluable forum to not only exchange ideas and learn from best practices in other countries and jurisdictions, but it also provides mutual support among colleagues who all strive to promote language rights.'

**Shirley C. MacLean, K.C.**  
Commissioner for Official Languages,  
New Brunswick, Canada





# 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:

- o Skills and recruitment
- o Policy making standards

Organisations to do more to promote the opportunities they provide to use the Welsh language in two specific areas: policies on the internal use of Welsh and use of services

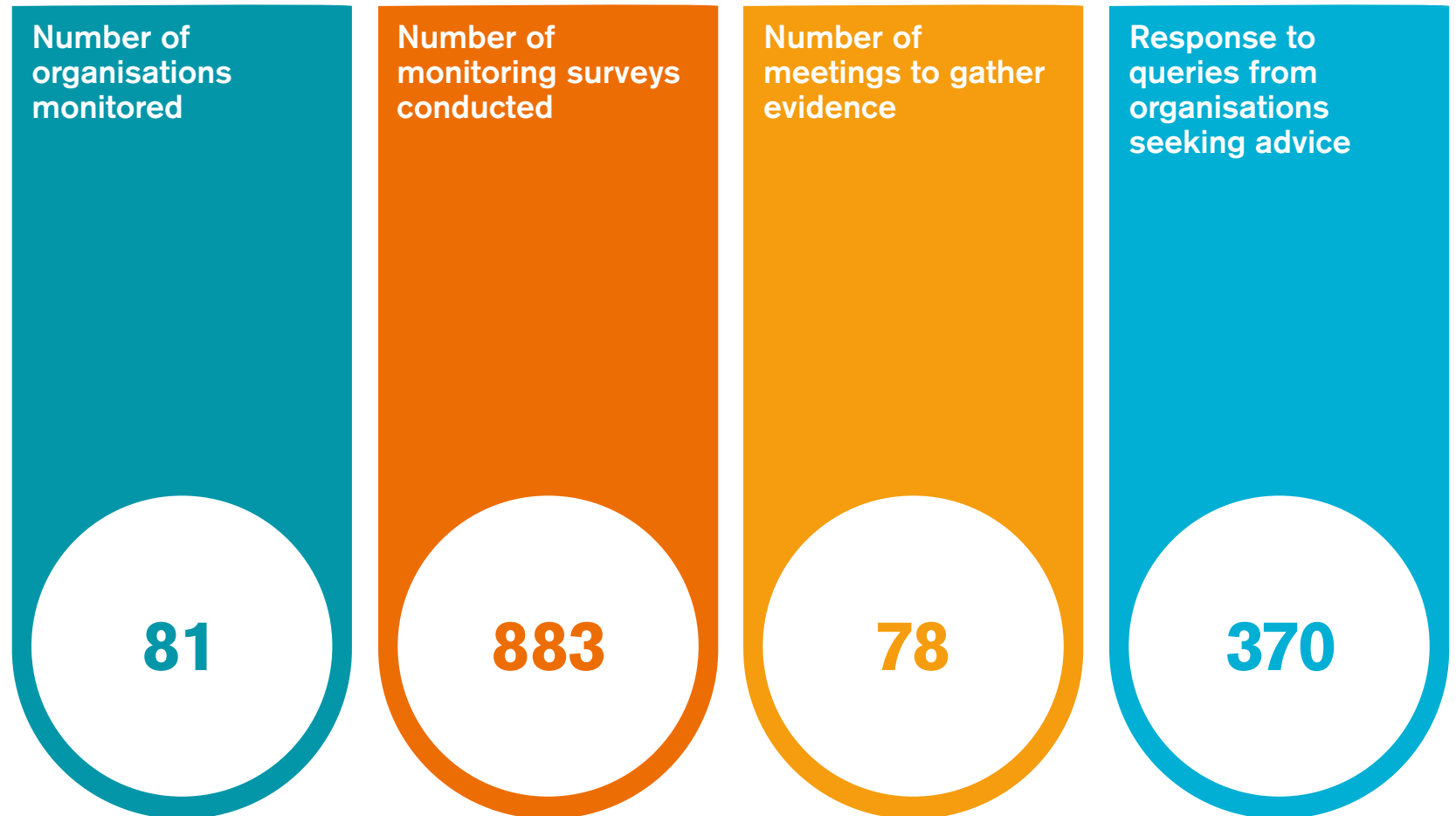
Ensure that organisations work together and innovate to respond positively to the requirements placed on them through the Commissioner's advice, and effective practices that have been gathered and promoted

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



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

## Proactive regulation





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

## Proactive regulation

We regulate to ensure an increase in the opportunities available to use the Welsh language. We are committed to an approach towards co-regulation with a strong focus on promoting self-regulation. We therefore encourage organisations to contact us early to make us aware of any risk of non-compliance. We also encourage organisations to contact us for advice on issues relating to compliance with the standards.

The main focus of our regulatory work is supporting organisations to comply with their duties. However, regulation does not simply mean conducting investigations and imposing legal enforcement actions. It involves providing advice, raising awareness and understanding, sharing expertise and supporting organisations in their efforts in complying with the standards.

## Raising the Bar

The Welsh Language Commissioner's assurance report, Raising the Bar, was published in October 2023. The report is an opportunity to reflect on the findings regarding the performance of organisations with the Welsh Language standards.

The report found that while compliance levels in general have improved, particularly among organisations that have long been subject to the Welsh Language standards, the challenge of creating an environment where the Welsh language can be used naturally on a daily basis needs to be addressed. This means improving the services offered verbally to people, whether by phone or face-to-face. The key findings can be found here ([Assurance report infographic 2022-23](#)) or you can read the [report in full](#) on our website.







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

## A method of co-regulation to achieve the aim

In order to boost the confidence of Welsh speakers in the services they receive, and to increase the use of Welsh-language services, maintaining a robust and effective regulatory regime is necessary.

In doing so, like any other responsible regulator, we need to continually review our approaches to ensure the best possible outcomes for Welsh speakers.

We posted a blog on our website outlining the development of a new approach to co-regulation and a podcast in which Deputy Commissioner, Osian Llywelyn discusses future changes and priorities with Hanna Hopwood. The [blog and podcast](#) can be found here.

## Key themes

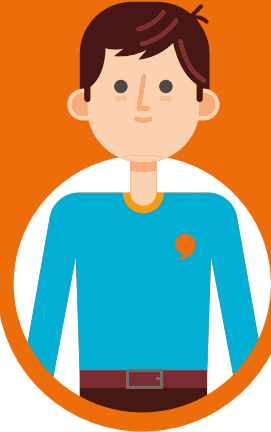
### Theme 1

Increased focus on outcomes rather than processes



### Theme 2

Further develop a truly proactive strategy



### Theme 3

Prioritise our regulatory work



### Theme 4

Facilitating our investigation and enforcement work





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

We will be looking to implement these themes including dealing with complaints and compliance issues more effectively, and developing and publishing an annual programme to support organisations as they comply with Welsh language standards.

One of the areas we will be focussing on in the coming year is technology and digital services. We will examine the topic to understand the challenges facing organisations offering guidance and advice that will deliver the best outcomes for service users.

We will also develop and set clear regulatory outcomes. Our intention by introducing the regulatory outcomes here is that they, amongst other things:

- set the Welsh Language standards and our regulatory work in the context of the national vision of increasing the number of Welsh speakers and increasing the use of the language
- provide transparent public statements of what we intend to achieve, and how we will be able to demonstrate when we have achieved it

- ensure that our regulatory activities are outcome-focused for Welsh speakers and have the greatest impact on opportunities to use the Welsh language
- encourage organisations to strike the right balance between a focus on strict compliance and delivering good outcomes for Welsh speakers.

## Questionnaire on the perception of organisations

As part of our development of a co-regulatory approach, we also gathered views from organisations on our regulatory work. 115 organisations responded (80% response rate), and the response was positive and constructive. The questionnaire was intended to gather a clear picture of attitudes and views about our work, and to gather ideas about what kind of support that would improve our regulatory procedures and help organisations improve compliance.



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

## 66%

The majority of organisations (66%) indicated that they were satisfied or very satisfied with our regulatory work in general, with comments about the various elements of our work including:

**'We very much welcome your risk-based regulatory style'.**

**'The regulatory arrangements and processes are very simple and rigorous!'**

**'The concept of co-regulation is one we welcome!'**

**'An Imposition and Compliance Officer is always ready to answer questions and offer advice!'**

**'It is positive to see a regulator ask for feedback on their approach and services, thank you for asking!'**

## 80%

92 (80%) organisations (71 standards organisations and 21 organisations implementing language schemes) also felt that the Commissioner was communicating effectively with stakeholders and organisations regarding her work and priorities.

## 80%

92 (80%) respondents indicated that they agreed or strongly agreed that the Commissioner effectively shares information about determinations and actions that apply to a number of organisations (69 standards organisations and 23 organisations implementing language schemes).

The comments gathered in the questionnaire will help us plan our work for the period ahead, ensuring that we focus our efforts and resources on issues that will bring the best outcomes for Welsh speakers.



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

## Improving understanding of policy making standards

The policy making standards are intended to ensure that organisations ensure that the Welsh language is part of the fabric of Welsh public life in their decision-making processes.

In considering the findings of our monitoring work, the complaints we receive and the conduct of investigations, it has become clear that there is inconsistency in the way organisations consider the effects of policy decisions on the Welsh language.

We held a seminar on the requirements of the policy making standards, attended by 269 stakeholders from Wales and UK organisations.

We published a [page on our website](#) offering expert advice to public organisations, including frequently asked questions, a list of relevant factors to consider when making decisions, case studies, videos and guidance.

While this is ongoing work, early evidence shows that a number of organisations have embarked on the process of improving or strengthening their compliance arrangements.

We intend to hold a key line of enquiry into policy making standards during 2024/25.

Here is one view of the seminars arranged:

**There have been a number of seminars recently that have been well received. Using solicitors and barristers to give a specific explanation of the law has been very helpful, so that senior officers see the importance of compliance and how serious it is when things go wrong.**



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

## Strengthening the Welsh speaking workforce

Developing a Welsh speaking workforce and workplaces where the Welsh language can thrive is a priority for the Commissioner. We appreciate the challenges of recruiting bilingual staff and over the past year commissioned a piece of research which looked at the practices of a number of organisations in assessing language needs and advertising jobs.

We were keen to understand how those practices lead to success in increasing the number of staff who are able to speak Welsh and held a seminar to share the findings of the survey in summer 2023.

This work will continue over the next year but through initial research, we have identified a number of examples of successful practice by organisations. This included effective use of templates and flowcharts in determining the language category of a post. There was also good practice in providing clear training and guidance to staff responsible for appointments processes.

Another consequence of the work was that a number of organisations recognised that their practices or arrangements were insufficient, and the review helped them to understand that and to take steps to improve.

## Offering clinical consultations through the medium of Welsh

Transforming the performance and ability of NHS Health Boards and Trusts to offer clinical consultations in Welsh, is a priority for the Commissioner.

The Welsh Government's vision, through the More than Just Words framework, is that the Welsh language belongs to all and is available in services across Wales. Over the past year, the Commissioner's officers have ensured that all Health Boards and NHS Trusts have a plan in place in line with the standard.

We have undertaken a review of the content of the existing plans and significant work has been carried out to produce the plans and to consider what is needed to drive change.

During 2024/25 we will be working closely with the sector, in partnership with the Welsh Government's Department of Health, to ensure that these plans lead to an increase in the opportunities available to people in the next 5 years.



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

## Practical guidance for health bodies

Another important development, is the publication of a statutory Code of Practice for those organisations included in the Welsh Language Standards (No. 7) Regulations 2018. The bodies are mainly NHS Health Boards and Trusts and the intention with this code is to set out specific guidance and to provide greater clarity on the requirements of each of the standards in the regulations.

We will work with the sector to raise their awareness and understanding of the content of the code during 2024/25.

## Increasing the internal use of Welsh

Welsh language standards require public organisations to have a policy on the use of Welsh in the workplace. This is required to ensure that there are more opportunities for people to use the language in areas such as technology; training and development; recruitment and selection; workforce planning; communication; HR and policies.

During 2023/24, the Commissioner established a long-term strategic project aimed at ensuring that more organisations develop a policy to increase the use of the Welsh language over time. As part of this project, we have established a steering group made up of a number of key stakeholders and partners. These include:

- The Welsh Government
- Isle of Anglesey County Council
- Carmarthenshire County Council
- Natural Resources Wales
- Cyngor Gwynedd
- Coleg Cymraeg Cenedlaethol
- The National Centre for Learning Welsh

During 2024/25, we will develop different models for increasing internal use of Welsh, and develop resources in specific areas. Our intention is to ensure practical opportunities for all organisations to increase the amount of Welsh used by staff in their daily work.

## Promoting Welsh language services

Organisations need to improve the way they promote Welsh language services to ensure an increase in take-up.

We are working on a two-year project where we will work with a selection of public organisations from various sectors to agree an action plan. The aim is to identify two Welsh-language services they provide and to run specific campaigns to promote the use of those services.



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

## Language Matters Roadshow

In partnership with the Centre for Digital Public Services we organised a roadshow of one-day events across Wales. We looked at how public organisations can create bilingual content and promote those services to their users.

The roadshow included presentations, practical sessions and discussions, and attendees were given the opportunity to share their experiences. The response was very encouraging with nearly 250 attending.



**'Already attending this session has been a huge help for me. I'm not a Welsh speaker but I'm the content designer on a project for Wales. I've tried really hard to adapt how I work to bring Welsh in sooner, but I'd not considered how important it was to actually promote our Welsh service too. I'll definitely be taking that back to my team for us to think about.'**

**'A huge thank you to the Welsh Language Commissioner for the session today on promoting Welsh language services and how to make information about them clear and understandable to service users. A very insightful discussion that could spark ideas for us as an office!'**



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

## Effective practice

The Commissioner gathers and shares effective practices to encourage organisations to innovate, collaborate, and respond proactively to statutory requirements and service user expectations.

These are shared on our website to raise other organisations' awareness of the practices, and encourage them to learn from the experiences of other organisations.

## Rho Gynnig Arni (Give Welsh a Go)

To increase the number of staff using Welsh at work, Coleg y Cymoedd developed a scheme to encourage Welsh speakers within the College workplace to use Welsh more frequently in the workplace.

As part of the **Rho Gynnig arni** mentoring scheme, the Welsh Language Manager takes on a mentoring role to tutor staff who already speak Welsh to improve their skills and confidence to use the language at work.

As a result, the staff involved in the scheme were found to be using more Welsh and that had led to greater use of Welsh overall across the College. Staff were seen to be more confident in using Welsh in informal situations and in addition the written and spoken language used by staff was found to have improved in quality and accuracy.







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

## Effective webchat service

In the wake of the pandemic Wales Millennium Centre decided to increase its digital provision for customers. In doing so they had to ensure that they continued to offer a high quality service to the customers that also complied with the requirements of the Welsh language standards. Welsh was therefore central in the development of the new software.

Compared to the previous service, the Centre handles more queries and is able to deal with them faster. The Centre also has the ability to better deal with more complex queries over the telephone.

## Translating live text

Transport for Wales, in developing a new bilingual website, needed to ensure that the public in Wales had access to this information in their chosen language.

They therefore set about procuring a real-time translation software system that would ensure that any English language content, which feeds into the website from external sources, is translated and uploaded directly to the website in Welsh.

Naturally there are challenges involved in this and it is necessary to ensure that arrangements are in place to check the accuracy of translations of externally sourced content.

This project has highlighted the value of technical skills and expertise within the organisation to continue to be able to offer high quality, up-to-date services in Welsh.





# Objective 4: Increase the use of Welsh by organisations across all sectors

Priorities for 2022–2025



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

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

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.

More commitments to use Welsh by businesses and charities.

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

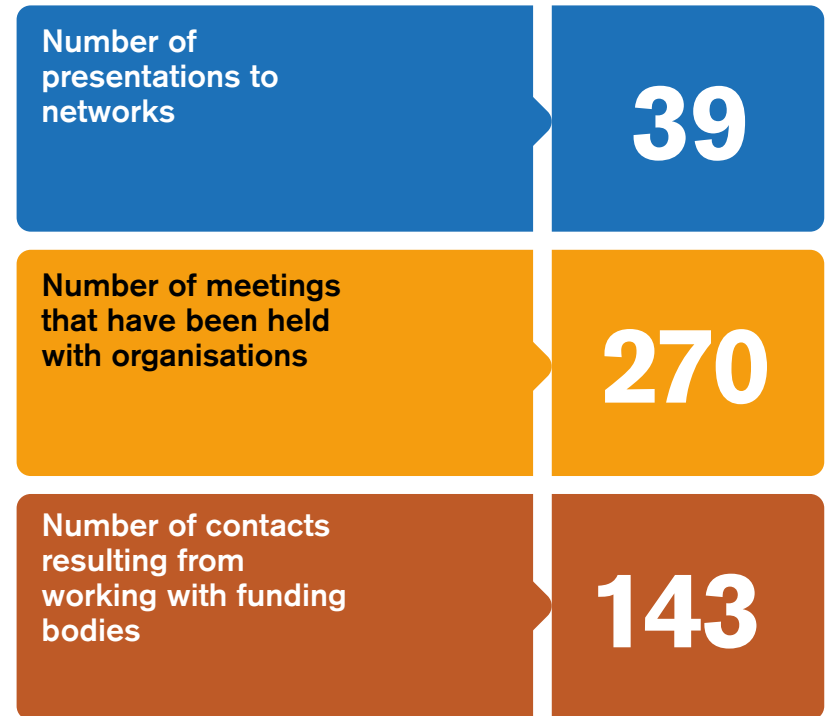


# Objective 4: Increase the use of Welsh by organisations across all sectors

## Collaborating with businesses and charities

The Welsh Language Commissioner's Hybu (Promotion) team collaborates with a wide range of businesses and charities. These are organisations that are not subject to the Welsh Language Measure. These organisations voluntarily offer Welsh language services, and the team offers encouragement and support to ensure Welsh speakers can use the language with these organisations on a daily basis.

It is great to see organisations committing to offering more Welsh language services over a period of time, working on developing the Welsh Language Development Plan and receiving the Cynnig Cymraeg approval.





# Objective 4: Increase the use of Welsh by organisations across all sectors

## Y Cynnig Cymraeg

Over the past year the promotion and facilitation work of the Cynnig Cymraeg scheme has increased and there is considerable interest in it with 61 organisations having submitted a Welsh Language Development Plan and 44 receiving the recognition. In all, a total of 109 organisations have now received the Cynnig Cymraeg recognition.

It was good to see that among the organisations that received the Cynnig Cymraeg during the year were organisations from the sectors targeted. Organisations such as Aldi, Tenovus, Versus Arthritis, and Samaritans Cymru. I hope that more will continue to follow the example of these organisations over the coming years.





# Objective 4: Increase the use of Welsh by organisations across all sectors

Another charity that has received the Cynnig Cymraeg during the year is RNIB Cymru. According to Thomas Hughes, the charity's language officer,

**'RNIB believes that offering services in a customer's language of choice is integral to providing good customer service and equal opportunity in a bilingual nation. Receiving the Cynnig Cymraeg has improved the quality of our services and reassures customers that RNIB is committed to providing high quality Welsh language services.**

**It makes it clear that we are a charity rooted in Wales, outlining our commitments to the Welsh-speaking population. The recognition ensures social inclusion and equality in Wales and accurately reflects our communities.'**

## Cynnig Cymraeg campaign week

The **Cynnig Cymraeg** campaign ran over the course of a week during May. The main aim of the campaign was to support the organisations that have already received the Cynnig Cymraeg to promote their services, to share the success of businesses and charities that have received the Cynnig Cymraeg, and to raise awareness of the opportunities to use the Welsh language. There was a week of publicity with blogs in the press and on the website on a daily basis, and interviews with businesses and charities on Radio Cymru.





## Objective 4: Increase the use of Welsh by organisations across all sectors



According to the Arfon Foodbank charity,

'Receiving the Cynnig Cymraeg allows us to officially demonstrate our commitment to providing our services in Welsh. Not only do the majority of our staff and volunteers speak Welsh, but so do a large number of our clients. As we recently expanded our programmes to include a financial inclusion and referral project, we need to ensure that barriers to our clients are minimised. By bilingually supporting food bank clients, we can provide the resources necessary to support them in the long term.'

The supermarket Aldi was the hundredth organisation to receive the Cynnig Cymraeg. Dan Oakenfull, Regional Managing Director at Aldi said:

'It's important for Aldi to be part of the local community and be an inclusive retailer for all customers across the UK. We are passionate about the communities in which we operate and want to promote the things that matter most to our customers. This includes looking for ways to embed the Welsh language in these shops to maintain the heritage of communities as well as supporting the values held by our colleagues and customers.'

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

Research was carried out and a guide was produced: **The Welsh Language – your fundraising tool**. The guide was created to encourage charities to see the value of the language in their fundraising and day-to-day work.

Using the Welsh language can help charities gain the respect of the public, build relationships and win loyalty, opening doors to support from new audiences, creating the feeling that they are a 'local' charity, and making difficult situations more comfortable for service users.

Eurgain Haf from the charity Save the Children said the guide helped in using the Welsh language in their fundraising.

'The fact that we are able to offer a service in Welsh can lead to wider fundraising opportunities' and the charity gives presentations, attends events and works with a wide range of volunteers and partners through the medium of Welsh.'



## Objective 4: Increase the use of Welsh by organisations across all sectors

Heddyr Gregory from the charity Shelter Cymru said,

‘Successful fundraising is about giving donors as much choice as possible. Donation routes should be convenient and easy to access, so that an individual can contribute however and whenever they wish. The ability to communicate with our donors in Welsh – online or face-to-face – is such an advantage.

As an intrinsically Welsh charity, not only is it part of our brand identity, but it means we connect Welsh-speaking supporters with something that is inherently Welsh and feels familiar. By communicating in Welsh, if that is someone’s preferred language, we gain their confidence and trust in our cause and we are seen to be part of a community, giving the donor a sense of belonging.’

A [guide for businesses](#) on how to use bilingual signage has also been published. It includes advice on putting up signs, how to avoid mistakes, and real-life examples from businesses based in Wales.



Training sessions were held throughout the year on how to develop Welsh language services, or on the use of Welsh on social media. 221 individuals attended one of these 14 training sessions.

Networks for the charity sector were also organised, with virtual and face-to-face sessions. A wide range of charities came together in these networks to hear about good practice and discuss opportunities to share and promote the Welsh language in their day-to-day work.



## Objective 4: Increase the use of Welsh by organisations across all sectors

According to Beth Owen, Citizens Advice Welsh Language Officer who has attended the network sessions in the third sector,

**'What's nice about the Welsh Language Network in the third sector is that everyone is there to help each other and learn from each other. I've learnt a lot about how other organisations have developed their use of Welsh and have been able to implement several ideas in our workplace. It's always interesting to hear from the speakers and understand what's worked for them - and what's challenging - and it's nice to know it would be possible to contact someone after the meeting for a further chat. It certainly gives me an extra boost to get things going with the Welsh language in our organisation.'**

### Working with funding bodies and networks

The Hybu (Promotion) Team supports funding bodies to ensure that organisations receiving public funding consider the Welsh language in their operations. We have supported this work with the Arfor 2 scheme and the Arts Council of Wales. Working towards receiving the Cynnig Cymraeg is now included as a condition for bodies funded through the ARFOR2 scheme and by the Arts Council of Wales. 208 organisations involved

in the ARFOR2 scheme contacted my office for support in developing the Welsh Language Development Plan, while approval was given to 7 organisations from the arts sector. My officers have also been working with the Sports Council for Wales to persuade sports governing bodies to have concrete plans regarding the Welsh language. In the last year Triathlon Cymru and the Welsh Rugby Union received the Cynnig Cymraeg.







## Objective 4: Increase the use of Welsh by organisations across all sectors

The Welsh language services of the high street banks received coverage as a result of HSBC's decision to change their telephone service. A decision was made by the bank to close the Welsh language telephone line offering a call-back service in Welsh. In light of the decision, we wrote to the heads of high street banks and building societies to remind them of the importance of maintaining Welsh language services and to arrange individual meetings with senior management. Meetings have been held with HSBC and NatWest and more are planned for the coming year. In the next year we will also be hosting an event for large businesses to remind these organisations about the work of the Promotion Team, the support available, and encourage them to develop Welsh Language Development Plans and work towards receiving the Cynnig Cymraeg.

### **Standardising and protecting place-names in Wales and beyond**

Welsh place-names remain a controversial and popular topic. The Commissioner's Place-name Standardisation Panel is available to provide authoritative and independent recommendations to organisations and we have provided expert advice this year to Snowdonia National Park, Natural Resources Wales and the Local Democracy and Boundary Commission for Wales, amongst others.

Snowdonia National Park Authority voted unanimously to adopt the Panel's recommendations for a collection of lake names. As a result of this partnership work, the Ordnance Survey has updated their maps and databases with the standard forms and strengthened their Welsh Names Policy. We continue to work closely with the Park and are currently discussing the names of passes and waterfalls.



**Enwau Lleoedd  
Safonol Cymru**  
**Standardised Welsh  
Place-names**



## Objective 4: Increase the use of Welsh by organisations across all sectors

Lyn Williams, Expert Adviser on the Welsh language, Equality, Diversity and Inclusion with Natural Resources Wales said,

‘Over the past year we have sought advice in naming all types of sites – whether woodlands, car parks, or waters. We also check current names when updating signs etc. Often, due to the nature of our work, we seek advice from the Welsh Language Commissioner that goes beyond what the panel normally advises on.

We are very grateful to the panel of experts for the advice, which helps to ensure that the names of our sites, and what will be on our signs, maps, publications, and what will be used orally, will be accurate and reflect our nation’s heritage, thereby protecting that heritage for the future.’

Alastair Lawrie, Service Lead with the HMRC said

‘We finally have a canonical list of Welsh place-names, a vital resource that enhances the visibility and use of our beautiful language, and will ensure consistency and accuracy for all future references here at HMRC.’



## Objective 4: Increase the use of Welsh by organisations across all sectors

There are also calls for guidance on standard forms of Welsh place-names outside Wales for the use of official databases. Lists of names of countries and overseas territories can be found on the [BydTermCymru](#) site on the Welsh Government website. These lists are the result of joint standardisation work between the Welsh Government Translation Service and the Place-name Standardisation Panel. They reflect the Geographical Names Index found on the Foreign, Commonwealth and Development Office website to facilitate their use in official contexts.

### Ordnance Survey map revision

The work in this area, particularly in the context of topographical names is happening as a result of the increasing demand by organisations for guidance. It was found that there was a need to update maps that had not been corrected, ensuring that the Commissioner was responsive to public demand. The online Standardised Place-names List received 5240 visits.

To ensure further developments in the future, more resources are needed to respond to the growing demand for guidance on which names and forms of topographical names should be officially used.

According to Robert Girvan, Ordnance Survey,

**‘From working together on a refresh of our Welsh place names policy to collaborating on updating lake names in Eryri National Park, the expert advice provided by the Welsh Language Commissioners this year has been hugely beneficial to Ordnance Survey in its role as the National Mapping Agency.’**



## Objective 4: Increase the use of Welsh by organisations across all sectors

### laith Gwaith

The laith Gwaith badge is well established - it can be seen everywhere and is an opportunity for people to show that they speak Welsh and that others are welcome to speak Welsh to them, whether that be in the shop, in the hospital or in the leisure centre. Digital materials are also available. These include posters, logos, email signature and interactive backgrounds for meetings and events. Anyone is welcome to download the resources free of charge from our website.

Organisations can produce their own goods using the brand on material that is already available to staff, e.g. embroidering the 'Welsh' badge on uniform, or placing the badge on the identification card of staff who speak Welsh.

Cymraeg



Here's what some users have to say about using the logo at work:

**'When wearing the lanyard with the working language logo on it I am very proud to be able to show that I speak Welsh. It is a great resource to educate others, and to be able to engage with staff, learners and visitors of all kinds through the medium of Welsh. The biggest benefit is that people can recognise me as someone who can use Welsh with them, and I can offer support in their first language.'**

**'The work language badge is very important because it enables me to make the most of every opportunity to speak Welsh. I appreciate seeing people wearing it and it makes me feel more comfortable to talk to them straight away. I also enjoy having people use the language with me when they see that I wear the badge.'**



# Objective 4: Increase the use of Welsh by organisations across all sectors

## Mewn Cymeriad stage show and educational pack

With several pupils and teachers across Wales contacting us for information we decided to create an education pack for secondary schools. The aim of the pack is to offer a wide range of resources for teachers to use when teaching learners in the younger years of secondary school about the role and work of the Welsh Language Commissioner.

The pack introduces the wider context of the situation of the Welsh language in Wales today and how pupils and young people can go about using the language in their day-to-day life. The pack includes six PowerPoint presentations, a ready-made script for teachers, and a pack of cross-curricular activities and tasks. The pack is available to download or you can contact us for more information.

Mewn Cymeriad theatre company was commissioned to create the show to go along with the educational resources. Manon Steffan Ros is the author of the show 'Geiriau' (Words) and it was performed in a number of schools in Mid and North Wales.





# Objective 4: Increase the use of Welsh by organisations across all sectors

Here are some comments from teachers who have seen the show:

'Important points have been expressed in convenient ways making them relevant to the learners.'

'The message is relevant and directed towards a young audience with effective use of language and theatre.'

'A trigger for the children to think and discuss.'



This is what some pupils said:

'It was easy to understand and interesting.'

'It was fun and exciting.'

'I enjoyed the piece about the father learning Welsh because my Dad is also trying to learn Welsh.'

The show is now available to be performed in locations across Wales. Contact the Welsh Language Commissioner or [Mewn Cymeriad](#) directly for more information.



# Commentary on financial performance

## Financial performance highlights

The Welsh Language Commissioner is a corporation sole funded by Welsh Ministers. For the year ended 31 March 2024, Welsh Ministers allocated budget for the categories noted below, and the following spend was defrayed against each category:

	Allocation £000	Out-turn £000	Underspend £000
<b>Revenue</b>	3,282	3,280	2
<b>Capital</b>	94	94	—
<b>Non-cash (depreciation and amortisation)</b>	245	190	55

The Commissioner’s aim is to spend its budget allocation appropriately, directing resources to areas that are consistent with the strategic objectives, and ensuring value for money. As a consequence of underspend in areas such as office dilapidations and information technology, significant in year budget changes were made, directing additional funding to areas such as employment, training and other programmes.



# Commentary on financial performance

	2022-23 Outturn £000	2023-24 Outturn £000	2023-24 <sup>1</sup> Budget £000	2023-24 Variance £000
<b>Officers' costs</b>	2,410	2,632	2,594	(38)
<b>Administration</b>				
Accommodation : rent/leases	20	15	17	2
Accommodation : other costs	120	107	129	22
Office dilapidations	8	(109)	—	109
Travel and subsistence	23	37	36	(1)
Training and recruitment	42	55	36	(19)
Legal and professional	157	106	147	41
Information technology	116	112	138	26
Communication	15	14	15	1
External audit fee	18	20	20	—
Administration other	2	5	10	5
	521	362	548	186
IT Project costs	11	—	—	—
Programme costs	145	286	127	(159)
Net interest payable	4	—	4	4
Net Revenue Expenditure	3,091	3,280	3,273	(7)
Depreciation and amortisation	69	58	124	66
Loss on disposal of fixed assets	10	56	48	(8)
Depreciation of Right of Use Assets	96	76	84	8
<b>Net expenditure after interest and depreciation</b>	<b>3,266</b>	<b>3,470</b>	<b>3,529</b>	<b>59</b>

<sup>1</sup> Final internal budget approved by the Leadership Team in March 2023





## Officers' costs

In addition to setting a budgetary challenge of £30,000, it was necessary to absorb additional costs due to a one-off cost-of-living payment of £72,000 and a higher pay settlement of around £46,000, the overspend was kept within £38,000 of budget. There was an increase to some costs due to the creation of an additional director post and an increase to the holiday accrual. On the other hand, there were significant savings due to staff turnover, temporary gaps in the structure when re-filling positions, those at lower pay increments, and long-term decisions not to appoint into certain vacant roles in order to plan ahead for cuts to the 2024-25 budget.

## Accommodation: rent / office leases and other costs

Costs savings of around £16,000 were made against the 2023-24 budget by terminating the lease of the Market Chambers and moving to a smaller office in Government Buildings. Costs were also saved in Carmarthen by terminating contracts early once the decision to close the office had been made. Despite this there was a significant increase in electricity costs in the Caernarfon office, but non-domestic rates were reduced following a revaluation.

## Office dilapidations

With three of the four offices closing or being relocated during the year, it was possible to release provisions for the dilapidations of the offices at the end of the lease terms. Negotiations with the landlords were very successful and as a result it was possible to release provisions of £109,000 and re-direct the budget to other purposes.

## Travel and subsistence

Expenditure on travel and subsistence was consistent with the budget for the year. The 2024-25 budget plans for less spending in specific areas.

## Training, recruitment and wellbeing

The main reason for higher expenditure on recruitment during 2023-24, was the appointment of directors to the Leadership Team. With the savings on the dilapidation costs, it was possible to invest an additional £20,000 on staff training. Plans for 2024-25 anticipate expenditure on recruitment to reduce significantly and training costs to return to levels previous seen.



## Legal and professional

Expenditure on internal and external audit services and corporate insurance was consistent with the budget. Translation and interpretation costs were £8,000 less than the budget, mainly due to a reduction in the requirements for translation of documents. Consultant costs of £12,300 were incurred on advice in relation to the Case Management system, which was not budgeted for at the start of the year.

There have been savings of around £41,000 on legal costs with £8,000 due to less advice being sought on the Welsh Language Measure, and £34,000 less on Tribunal cases due to a provision release of £11,500, and the remainder due to a reduction in the number and nature of the cases during 2023-24.

## Information Technology

There was an underspend of £26,000 on IT services in the year. Accruals for printing services could be released on termination of the agreements; there were also savings on Microsoft licensing costs by terminating a subscription that was not required. An element of the underspend was used on installation of internet services, higher costs on telephone services, and the costs of implementing security services and gaining security accreditations.

## Other Programme expenditure

A budget of £127,000 was set at the beginning of the year. Due to the release of provisions and accruals for dilapidations, legal costs and printing services, it was possible to increase the budget for programmes. The result was the early delivery of a number of projects originally planned for 2024-25.

## Challenges facing the Commissioner

A revenue budget of £3,189,000 has been allocated for 2024-25, being a cut of 5% compared to 2023-24.

Savings of £100,000 will be achieved in 2024-25 as a result of closing and relocating offices and also not filling some roles that became vacant in the final quarter of 2023-24. Pay settlement requirements, if no additional funding is provided, means there could be a shortfall in 2025-26 and into the future.

Early action has been taken to avoid overspend. However, it is inevitable that the steps taken in 2023-24, and which are planned for 2024-25, specifically the steps relating to reducing staff numbers, will have an impact on the organisation's ability to deliver its strategic objectives to its full potential. Difficult decisions to prioritise some work programmes and to delay or cancel others, may be unavoidable.



## Part 2: Accountability

This part of the report outlines information about how I manage the organisation and practice good corporate governance. As the Accounting Officer, I am personally responsible for ensuring that there is a high standard of financial control in the organisation. I am required to publish an annual governance statement explaining how this responsibility has been implemented during the year. This part includes:

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# Governance Statement

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

## The role of the Commissioner

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

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

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

## Deputy Commissioner

In accordance with sections 12 and 13 of Measure, I am required to appoint a Deputy Commissioner. Gwenith Price was Deputy Commissioner until her retirement on 27 October 2023. Subsequently, the Director of Regulation, Osian Llywelyn, was appointed as the Deputy Commissioner from 12 February 2024 for a period of three years. I wish to thank Gwenith Price for her service to the organisation and for her support to me during my first months as Commissioner.

## Strategic Plan and progress review

A **Strategic Plan** is in place for 2022-25. The plan includes a statement of vision, 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 arrangements are in place to report on its delivery on a quarterly basis. The first part of this annual report reports on the performance of the Strategic Plan according to each objective.

I am currently preparing a new Strategic Plan for 2025-2030.



# Governance Statement

## Governance Framework

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

## Leadership Team

At the beginning of the year I had a Management Team consisting of two Directors working with me to manage all the organisation's functions and activities. Changes in the membership of the Management Team during the year included the appointment of a third Director and it was renamed the Leadership Team. We meet every two weeks and the meetings are chaired by me. Listed below is the membership during the year:

<b>Efa Gruffudd Jones</b>	Welsh Language Commissioner
<b>Lowri Williams</b>	Strategic Director
<b>Gwenith Price</b>	Strategic Director and Deputy Commissioner (up to 27 October 2023)
<b>Siân Elen McRobie</b>	Director of Governance and Corporate Services (from 2 October 2023)
<b>Osian Llywelyn</b>	Director of Regulation (from 30 October 2023) and Deputy Commissioner (from 12 February 2024 onwards)

As a group, the Leadership Team contributes to the development of my strategic aims and annual operational plan; the efficient and effective allocation of financial, human, and other resources to achieve those aims and objectives; assessing opportunities and risk management; and assessing the organisation's ongoing performance as a whole.



# Governance Statement

## Advisory Panel to the Welsh Language Commissioner

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

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

	July 2023	November 2023	March 2024
Gwyn Williams (Chair)	✓	✓	✓
Nia Elias	✓	✓	✓
Anne Davies	✓	✓	✓
Elin Maher	x	✓	✓
Rona Aldrich	✓	✓	✓



# Governance Statement

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

Based on the Committee's work over the year, we can report that the reports shared and discussions with the Commissioner and officials 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 to ensure continuous improvement, good quality governance and an appropriate response to any risks that may arise.

## Audit and Risk Committee

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

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

There are four independent members on the Committee; and there is a system in place which allows members to retire at different times in order to ensure continuity of experience and knowledge. Below is a list of the membership and details of their attendance at the four meetings held during the year:

	June 2023	September 2023	December 2023	March 2024
Mair Gwynant (Chair)	✓	✓	✓	✓
Iorwen Brooks-Jones (until 30 September 2023)	✓	✓		
Liz Aitken (until 20 March 2024)	✓	✓	✓	✓
Alan Davies	✓	x	✓	✓
Jayne Woods (from 1 October 2023)			✓	✓



# Governance Statement

In their annual report the internal auditors gave the following opinion 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.”

## Internal Auditors

TIAA were appointed as Internal Auditors following a joint tendering process with the Public Services Ombudsman for Wales, the Older People’s Commissioner for Wales, the Children’s Commissioner for Wales and the Future Generations Commissioner for Wales.

An internal audit programme is agreed annually as a method of providing me with independent and objective assurance in terms of risk management, control and governance. In line with the programme for 2023-24, the following areas of work were explored during the year and recommendations were received on how to further improve our systems.

Area	Type of audit	Level of assurance	Number of recommendations
ICT – ‘Cyber Essentials Plus’ Process	Advisory	n/a	3
Risk Management - Mitigation Controls	Assurance	Reasonable	5
Value for Money	Assurance	Reasonable	2
Offices Project	Assurance	Substantial	0
Key Financial Control	Assurance	Substantial	1
Case Management System and Workflows	Advisory	n/a	12
Follow-up on 2022-23 recommendations	Follow-up	n/a	8

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





# Governance Statement

## External Auditors

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

No additional non-statutory audit work was carried out during 2023-24.

## Risk Management

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

Risks at a strategic level are formally reviewed each quarter by the Leadership Team with a subsequent reporting process to the Audit and Risk Committee. The Strategic Director was the organisation's risk manager for the first half of the year and that responsibility transferred to the Director of Governance and Corporate Services upon her appointment. This Director is also now the Senior Information

Risk Owner of the organisation and therefore leads on maintaining oversight over all the organisation's risks.

The risk Framework recognises that it is not possible to eliminate all risks but through the Strategic Risk Register, risks are identified and managed and then reduced to an acceptable level.

In response to an internal audit on risk management arrangements during 2023/24, we will further develop the Framework after a discussion on risk appetite and a review of the main risks.

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

While I have implemented certain changes to ensure we work within our 2023/24 budget, including reducing our estate and cutting staffing costs by not filling vacancies, a further 5% cut in the 2024/25 budget further increases the risk further and could lead to decisions that may have an impact on my ability to deliver on my future strategic priorities.



# Governance Statement

Significant work has been undertaken during the year to manage security risks and to develop the Commissioner's information technology systems. The main element to be completed is the case management system developed in 2022/23. It was not possible to implement the system during 2023/24 and we have been considering alternative options to ensure that a finalised system is in place that meets business needs, is appropriate and offers value for money for the future. We are receiving expert advice on the situation and are hopeful that we can put a system in place during 2024/25.

I will continue to work with the Leadership Team and the Audit and Risk Committee to discuss and monitor any risks that may arise.

## Information governance

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

11 requests for information were received under the Freedom of Information Act 2000 during the year (2022-23: 8 requests). These requests were responded to within the time limits set out by the Act.

No subject access requests were received under Data Protection legislation during the year (2022-23: 0 requests).

## Assurances from other external regulators

### External investigations

No investigations into the Commissioner's work during 2023-24 were carried out by external regulators following any complaints or data protection cases.

### Security risks

Managing security risks in the various areas of data, information, our Information Technology environment, our offices, and our staff is absolutely essential. In the last 12 months we received Cyber Essentials and Cyber Essentials+ accreditation. We have also started working towards gaining IASME accreditation, Level 1 initially with and Level 2 to follow. These will support the arrangements already in place to ensure that our policies and procedures in relation to the wide range of security risks are properly managed.

### Website accessibility

Changes were made to the website in response to a random monitoring process by the Government Digital Service. This provides assurance that the website complies with website content accessibility standards and I will ensure that we review this annually.



## Complaints against the organisation

I have a **specific complaints procedure** should individuals wish to complain about any acts or omissions relating to the exercise of the Commissioner's functions. 6 complaints against the organisation were received during 2023-24. All complaints were dealt with under Stage 1 of the procedure and one of them advanced to Stage 2, all of which are now closed.

## Welsh Language Tribunal

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

Reference number	Summary	Tribunal Decision
TyG/23/1	An application by the appellant seeking a review by the Tribunal, under section 103 of the Welsh Language (Wales) Measure 2011 ("the Measure"), of the decision of the Welsh Language Commissioner not to carry out an investigation into a complaint in relation to an alleged failure to comply with Welsh language standards (signage and policy making).	The Tribunal confirmed that it did not need to make a decision on the application in light of the Commissioner's decision to annul the original decision and open an investigation into the complaint.
TyG/23/2	An appeal against the Commissioner's determination following an investigation that there was no failure on the part of Wrexham County Borough Council to comply with standard 86 of the Welsh Language Standards (No. 1) Regulations 2015. Standard 86 states: "If you develop an education course that is to be offered to the public, you must assess the need for that course to be offered in Welsh; and you must ensure that the assessment is published on your website." The Commissioner applied to strike out the appeal. The hearing was held on 19 February 2024.	The Tribunal confirmed that it allowed the Commissioner's application to strike out the appeal on the grounds that it had failed to disclose reasonable grounds.



# Governance Statement

Reference number	Summary	Tribunal Decision
TyG/23/3	<p>An appeal against the Commissioner’s determination following an investigation that there had been no failure by Swansea Council to comply with standard 69 of the Welsh Language Standards (No. 1) Regulations 2015 when publishing an official notice in English only.</p> <p>The basis of the Commissioner’s decision for reaching this determination was that the official notice in question was prescribed by an enactment and therefore exempt from the requirements of standard 69.</p>	<p>The Tribunal confirmed the Commissioner’s decision and the appeal was rejected.</p>
TyG/23/4	<p>An application by the appellant seeking a review by the Tribunal, under section 103 of the Welsh Language (Wales) Measure 2011 (“the Measure”), of the decision of the Welsh Language Commissioner not to conduct an investigation into a complaint that Carmarthenshire County Council had failed to comply with the Welsh Language Standards, since it had not published its annual report on compliance with the Standards for 2022 – 2023, in accordance with the timetable in the Standards, and that a previous report (2021 – 2022) was not easily available on the Council’s website.</p>	<p>The Tribunal did not grant permission for the application to be made under section 103 of the Welsh Language Measure.</p>



# Governance Statement

## Register of interests

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

## Fraud

Procedures and policies are in place to ensure that the organisation does not tolerate fraud. The Fraud Risk Register was submitted to the Audit and Risk Committee during the year and my team and the Audit and Risk Committee responded to an Audit Wales questionnaire on internal levels of control relating to fraud as part of the annual audit. There were no cases of fraud in the year ending 31 March 2024.

## Effectiveness of whistleblowing arrangements

The establishment of internal whistleblowing procedures is a matter of good practice by employers. A revised version of the Welsh Language Commissioner's Whistleblowing Policy was approved by the Leadership Team in February

2024. 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. There were no incidents during the year relating to concerns under the whistleblowing policy.

## In conclusion

As Accounting Officer, I am satisfied that there are fit and proper governance procedures in the organisation and that is supported by the views of the auditors and the Audit and Risk Committee. During 2024/25 I will continue to monitor, uphold and, where appropriate, improve the governance framework to ensure that I receive the necessary assurances in my role as Accounting Officer.

A handwritten signature in orange ink, reading 'Efa Gruffudd Jones'.

**Efa Gruffudd Jones**

Accounting Officer



## Strategic Equality Plan 2020-24 and development of a new plan

2023-24 was the final year of operation of the Strategic Equality Plan 2020-24. Therefore there was a need to prepare a new plan during the year for April 2024 onwards. During the year, the Commissioner held a series of internal workshops facilitated by an external provider to gather officers' views on the previous plan and identify themes to include in the next plan. Input was received from the Advisory Panel.

A public consultation was held on draft objectives for the period 2024-28 and online engagement sessions were held with the assistance of an external facilitator with a number of representative groups. The **final new plan** was approved in March 2024 and will be in operation from 1 April 2024 to 31 March 2028. The objectives within the new plan build on the objectives and work done within the previous plan.

## Equality Impact Assessments

The practice of using a template for carrying out equality impact assessments continued. Consideration of environmental factors and socio-economic impact continues to be undertaken to strengthen decision-making on individual projects. I intend to revise this template to ensure that this is an essential part of officers' work under the next plan.





## Progress against objectives

A summary is provided below of the progress made during the year against the five objectives within the plan.

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

As at 31 March 2024, we employed 41.97 people (full time equivalent). We regularly collect and maintain equalities data on all our officers based on the 9 protected characteristics. It is not mandatory for officers to complete it, so this needs to be taken into account when analysing data. However, for the most part, staff are willing to share this information and we will continue to encourage them to complete it.

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

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 and we operate 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.



# Equality Report

We continue to ask prospective job applicants to complete an equalities questionnaire as part of the recruitment process; in doing so we gather data on 7 of the 9 protected characteristics under the Equality Act 2010. This year's data shows that a wider range of people have applied for jobs compared to the levels of diversity of the workforce. In particular, we have attracted a higher percentage of men and people who have declared a disability than we currently have within our workforce. That is a positive sign that it will be possible to expand the diversity of the workforce in looking to the future.

In advertising posts over the past year, we took proactive steps to extend our reach to underrepresented groups. This was done by advertising with Diverse Cymru and Race Council Wales. Going forward, we will build on this work by engaging with wider groups and looking at attracting a wider range of candidates to our posts.

To encourage better inclusion and understanding among staff, we have conducted training in the following areas: anti-racism, unconscious bias, equalities, mental health, and accessibility in the production of documents.







## 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 size of the organisation small changes to the structure can have a significant impact on the statistics.

We are not required to publish our gender pay gap as we are a small employer, but we calculate it and choose to publish it annually in the annual report (see page 95). On 1 April 2023 the gap was in favour of women but due to staffing changes in the last year the gap has changed to favour men within the workforce on 31 March 2024.

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

## Objective 3: The Commissioner will engage with the community

During the year the Commissioner visited a large number of organisations and bodies of all kinds across Wales including the University of Wrexham, the Samaritans, Antur Waunfawr, Parc Prison, Yr Egin, Galeri and many more. During the

Cynnig Cymraeg week in particular BBC Radio Cymru visited a number of organisations that have received the approval e.g Arfon Foodbank, Boots pharmacy and the XPlore centre, and we published new blogs on our website.

We have also attended national events including the Urdd Eisteddfod, the Royal Welsh and the National Eisteddfod. This has been an opportunity to discuss and share information with wide audiences and representatives from a range of bodies, charities and organisations.

Visits to schools such as Ysgol Gyfun Ystalyfera, Coleg Llandrillo Menai and Ysgol Bro'r Preseli have been very important as we listen to our young people's views and perspectives on Welsh language related topics ensuring that we listen and consider their voice when planning work and in decision making. We are launching an education pack and show from the company Mewn Cymeriad for secondary schools which will be a way of sharing knowledge, giving the schools the opportunity to discuss the language and its influence on them.

One of the highlights of the year was the Defnyddia dy Gymraeg campaign and our social media was extremely busy with over a hundred organisations and bodies sharing our content and creating content of their own to show what opportunities are available to the public to use the Welsh language across all sectors.



Short films were also created with a school, business, charity, and prison and featured in both the Welsh language and English language press during the campaign. During the year two new podcasts have been a new medium for us to reach out and engage with diverse audiences.

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

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

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

New procurement requirements will come into force during 2024-25 and discussions have already begun with members of the Welsh Government-funded bodies' funding network

in preparation for the changes. We will continue to work together to share effective and useful practices with each other. We will ensure there is consistency in how we promote our work on equality, and procure and commission work that meets our statutory requirements.

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

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

We respond to any individual requests that arise in relation to all aspects of our work and act proactively in response to the results of equality impact assessments. Some examples that have arisen during the year are making reasonable adjustments in interviews for individuals with specific needs during a recruitment process, ensuring subtitles on published videos and publishing accessible documents.



As a tenant, the Commissioner has little influence over the maintenance of the buildings, and no influence over water supply and provision. Electricity is the only energy supply used and this provides light and heat, as well as powering regular office equipment.

The decrease in recent years in office use and refuse disposal has continued during 2023-24 as we continue to work in a more paperless way. In addition, we continue to choose to meet virtually first when possible. As a result the number of business trips has remained significantly lower than in the pre-pandemic period.

One of the other changes that followed the pandemic was the introduction of hybrid working guidance in 2022. During the year officers got used to this guidance and were given more choice in terms of their working environment. To balance the need to reduce unnecessary travel with staff wellbeing, the Commissioner is now encouraging staff to work a portion of the week in the office enabling them to continue to choose their working environment for the remainder of the time. This will be reviewed further during 2024-25.

The Commissioner has also reduced the number of offices during 2023-24 and the staff who were based in those offices have now changed their status to become 'home workers'. This has also reduced pressure on the use of our offices. We moved to a smaller office in Cardiff which has also resulted in more efficient resource sharing and operating capabilities.

Preparatory work was also undertaken during the year for new workplace recycling requirements which came into effect on 1 April 2024. This included the installation of separate bespoke bins for recycling waste of all kinds, and the installation of new signs to raise awareness of the requirements and to encourage waste reduction.

Towards the end of the year, the existing Sustainability Policy was reviewed and a new policy and action plan will be implemented during 2024. There are also plans to set up an internal group to implement the policy and to ensure a new action plan for 2024-7.



## 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.



# Remuneration Report

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)		<sup>1</sup> Pension Benefits (to nearest £1,000)		Total (£000)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Efa Gruffudd Jones <sup>2</sup>	95-100	20-25	37,000	8,000	130-135	30-35
Osian Llywelyn <sup>3</sup>	25-30	-	12,000	-	40-45	-
Gwenith Price <sup>4</sup>	40-45	80-85	(13,000)	65,000	30-35	145-150
Lowri Williams <sup>5</sup>	55-60	10-15	42,000	0	95-100	10-15
Dyfan Sion <sup>6</sup>	-	50-55	-	25,000	-	75-80
Siân Elen McRobie <sup>7</sup>	30-35	35-40	12,000	17,000	40-45	50-55

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

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



# Remuneration Report

<sup>2</sup> Appointed as Commissioner on 09/01/2023. The full time equivalent salary for 2022-23 was between £95,000 and £100,000

<sup>3</sup> Appointed a director on 30/10/2023. The full time equivalent salary was between £70,000 and £75,000. 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 12/02/2024 to 31/03/2024.

<sup>4</sup> Retired as a director on 27/10/2023. 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 until 27/10/2023. The full time equivalent salary was between £75,000 and £80,000.

<sup>5</sup> Appointed a director on 09/01/2023. The full time equivalent salary for 2022-23 was between £50,000 and £55,000.

<sup>6</sup> Resigned as a director on 30/12/2022. The full time equivalent salary for 2022-23 was between £65,000 and £70,000.

<sup>7</sup> Appointed a director on 02/10/2023. The full time equivalent salary was between £60,000 and £65,000.





# Remuneration Report

## 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 2023-24 to senior officers (2022-23: £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 2023-24 to senior officers (2022-23: £0).



# Remuneration Report

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

<sup>2</sup> The 6.5% increase in mean pay is due to the increase to salary rates following the pay settlement, and staff moving to a higher increment in the pay band.

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

## 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 2024	31 March 2023
Remuneration band (£000) of the highest paid officer <sup>1</sup>	0.0	95-100	95-100
Highest pay band (excluding the highest paid officer)		77,159	70,290
Lowest pay band		32,141	27,890
Mean remuneration <sup>2</sup>		44,269	41,737
Mean remuneration (excluding the highest paid officer) <sup>2</sup>	6.5%	43,090	40,469
25 percentile pay point		38,420	36,590
50 percentile pay point		41,675	39,690
75 percentile pay point		45,843	43,660
Ratio of 25 percentile to highest paid officer <sup>3</sup>		2.54	2.66
Ratio of 50 percentile to highest paid officer <sup>3</sup>		2.34	2.46
Ratio of 75 percentile to highest paid officer <sup>3</sup>		2.13	2.23

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.





# Remuneration Report

## Consultancy

Payments of £83,900 were made to consultants during the year (2022-23: £246,200). The principal expenditure items are noted as follows:

£25,800

analysis work on the 2021 Census

£12,300

advice on the Case Management system

£5,000

illustrative studies

£15,000

review of Promotion Strategies

£6,900

audit of the website's accessibility and remedial work

£6,000

language viability assessment

## Off-payroll arrangements

No payments were made to individuals under off-payroll arrangements in the year to 31 March 2024 (2022-23: £0).



# Remuneration Report

## Civil Service Pensions

Name	Accrued pension and related lump sum at pension age as at 31/03/2024	Real increase in pension and related lump sum at pension age	Cash Equivalent Transfer Value at 31/03/2024	Cash Equivalent Transfer Value at 31/03/2023	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	0-2.5	40	7	25	-
Osian Llywelyn	10-15	0-2.5	134	125	6	-
Gwenith Price	35-40	0-2.5	805	775	(19)	-
Lowri Williams	20-25	0-2.5	367	306	32	-
Siân Elen McRobie	10-15	0-2.5	113	106	5	-



# Remuneration Report

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](http://www.civilservicepensionscheme.org.uk)



## Cash Equivalent Transfer Values

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

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

## Real increase in CETV

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

## Pension liabilities

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

[\(Civil Superannuation Annual Report and Account 2022-23\)](#).



# Remuneration Report

Payment is made to the Paymaster General of such sums as may be appropriate as representing accruing liabilities of the Principal Civil Service Pension Scheme. Further details are included in the Staff report on page 98 and note 1.9 to the accounts.

For 2023-24, employers' contributions of £509,000 (2022-23: £500,000) were payable to the PCSPS at one of four rates in the range 26.6% to 30.3% (2022-23: 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 salary bands and contribution rates were revised for 2019-20 and will remain unchanged until 2024-25. 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.



## Age/sex demography of workforce

The average age of the Welsh Language Commissioner's workforce on 31 March 2024 was 42.0 years (2022-23: 41.5 years). The gender demography of the directors and officers on 31 March 2024 is summarised in the table below.

		31 March 2024		31 March 2023	
		Male	Female	Male	Female
Commissioner and Directors	FTE	1.0	3.0	0.0	3.0
	%	25.0	75.0	0.0	100.0
Other officers	FTE	13.0	25.0	14.0	24.6
	%	34.2	65.8	36.2	63.8
Total	FTE	14.0	28.0	14.0	27.6
	%	33.4	66.6	33.6	66.4

## Gender pay gap

The gender pay gap of the Welsh Language Commissioner's workforce on 31 March 2024 is summarised in the table below.

	31 March 2024	31 March 2023
Mean gender pay gap	2.7%	-2.7%
Median gender pay gap	0.0%	0.0%

The principal factor influencing the change to the mean pay gap in favour of male officers, are changes to the gender demography of staff at various grade as a consequence of recruitment and promotions during the year.



## Managing absence and attendance

The total number of working days lost through sickness absence for the period 1 April 2023 to 31 March 2024 was 110.5 (2022-23: 111.5). Of the working days lost through sickness 100% (2022-23: 100.0%) of them were due to short-term sickness and 0% (2022-23: 0.0%) 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 25% of all days lost due to sickness, and that this is a reduction compared to 2022-23 (32%).

The average working days lost per head (full-time equivalent) was 2.6 (2022-23: 2.6) based on 42.2 full-time equivalent members of staff (2022-23: 42.2).

The Commissioner records the reasons for sickness absence and 9% of the days lost were due to mental health reasons (2022-23: 3%). 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 (26/04/2023)

## Staff turnover

The staff turnover rate in 2023-24 was 9.5% (2022-23: 13.8%).

## 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. From 01/04/2024 VivUp, provides the service under a Welsh Government framework agreement. We have also provided resources to support the financial well-being of our staff and held various sessions to promote good health and well-being among officers. In addition, benefits are offered to staff such as Childcare Voucher Schemes, and a cycle to work scheme which encourages exercise and reduces carbon emissions when travelling to the offices.





## Staff survey

The Commissioner's annual staff survey was held in December 2023, with 56% of the workforce responding.

The results of the survey were positive, with an improvement compared to the previous year in 11 of the 12 areas on which the questions were based. Staff involvement in the process is important, and a range of briefing sessions and discussion workshops are organised during the year to listen to comments and gather ideas.

## Learning and development

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

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

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

## Union recognition

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



# Staff report

## Officer numbers and related costs

	Permanent staff	Staff on fixed term contracts	Inward Secondees	Total 2023-24	Total 2022-23
	£000	£000	£000	£000	£000
<b>Officer costs</b>					
Salaries	1,836	81	—	1,917	1,724
Social security costs	187	9	—	196	189
Pension	489	20	—	509	471
	<b>2,512</b>	<b>110</b>	<b>—</b>	<b>2,622</b>	2,384
Committee member fees				10	13
Agency staff				—	13
<b>Total</b>				<b>2,632</b>	2,410

	2023-24	2022-23
<b>Officer numbers</b>		
Welsh Language Commissioner	1.0	0.2
Permanent staff	39.1	39.5
Staff on fixed term contracts	2.1	2.0
Inward secondees	0.0	0.5
Agency staff	0.0	0.2
<b>Average numbers (1)</b>	<b>42.2</b>	42.4
Committee members (2)	9.0	9.0

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

<sup>2</sup> Comprised of on average during the year 5.0 members of the Advisory Panel (2022-23: 5.0) and 4.0 members of the Audit and Risk Committee (2022-23: 4.0)

The salary and pension entitlements of the Commissioner and officers in the most senior positions are included on pages 85 to 86 and 90 to 94.



# 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 have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the Welsh Language Commissioner's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

A handwritten signature in orange ink, reading 'Efa Gruffudd Jones'.

**Efa Gruffudd Jones**  
Accounting Officer  
15/08/2024



# 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 2024 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 material accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual.

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

- give a true and fair view of the state of the Welsh Language Commissioner's affairs as at 31 March 2024 and of its net expenditure, for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual.
- have been properly prepared in accordance with Welsh Ministers' directions issued under the Welsh Language (Wales) Measure 2011.

## Opinion on regularity

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

## Basis for opinions

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements 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.



# The Certificate and report of the Auditor General for Wales to the Senedd

## 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.



# The Certificate and report of the Auditor General for Wales to the Senedd

## Opinion on other matters

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

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

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

## Matters on which I report by exception

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

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

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



# The Certificate and report of the Auditor General for Wales to the Senedd

## Responsibilities of the Welsh Language Commissioner for the financial statements

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

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

## Auditor's responsibilities for the audit of the financial statements

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

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

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



# The Certificate and report of the Auditor General for Wales to the Senedd

My procedures included the following:

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

- obtaining an understanding of related party relationships.

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

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management and the Audit and Risk Committee about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance, the Leadership Team and the Advisory Panel;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.





# The Certificate and report of the Auditor General for Wales to the Senedd

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

## Other auditor's responsibilities

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

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

## Report

I have no observations to make on these financial statements.

## Adrian Crompton

Auditor General for Wales  
20/08/2024

1 Capital Quarter  
Tyndall Street  
Cardiff

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



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## Part 3: Financial Statements

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# Statement of Comprehensive Net Expenditure for the year ended 31 March 2024

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		2023-24		2022-23	
	Notes	£000	£000	£000	£000
<b>Expenditure</b>					
Officer costs	3	2,632		2,410	
Administration	4	418		531	
IT Project		—		11	
Other programme expenditure	5	286		145	
Amortisation of intangible assets	6	17		13	
Depreciation of right of use assets	7	76		96	
Depreciation of property, plant and equipment	8	41		56	
			3,470		3,262
<b>Income</b>			—		
Net expenditure			3,470		3,262
Interest expense on lease liabilities	12		6		5
Other net interest (receivable)/payable			(6)		(1)
<b>Net expenditure after interest</b>			<b>3,470</b>		<b>3,266</b>

All activities undertaken during the year are continuing.  
The notes on pages 111 to 128 form part of these accounts.



# Statement of Financial Position as at 31 March 2024

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The notes on pages 111 to 128 form part of these accounts.

The financial statements on pages 107 to 110 were approved by the Accounting Officer and signed by:

**Efa Gruffudd Jones**  
Accounting Officer  
15/08/2024

		31 March 2024		31 March 2023	
	Notes	£000	£000	£000	£000
<b>Non-Current assets</b>					
Intangible assets	6	308		328	
Right of use assets	7	179		177	
Property, plant & equipment	8	104		108	
<b>Total non-current assets</b>			<b>591</b>		<b>613</b>
<b>Current assets</b>					
Trade and other receivables	9	47		81	
Cash and cash equivalents	10	175		173	
<b>Total current assets</b>			<b>222</b>		<b>254</b>
<b>Total assets</b>			<b>813</b>		<b>867</b>
<b>Current liabilities</b>					
Trade and other payables	11	(397)		(257)	
Right of use liabilities	12	(39)		(75)	
<b>Total current liabilities</b>			<b>(436)</b>		<b>(332)</b>
<b>Non-current assets plus net current assets</b>			<b>377</b>		<b>535</b>
<b>Non-current liabilities</b>					
Right of use liabilities	12	(122)		(104)	
Provisions	13	(100)		(265)	
<b>Total non-current liabilities</b>			<b>(222)</b>		<b>(369)</b>
<b>Assets less liabilities</b>			<b>155</b>		<b>166</b>
<b>Taxpayers' equity</b>					
General reserve			<b>155</b>		<b>166</b>



# Statement of Cash Flows for the year ended 31 March 2024

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The notes on pages 111 to 128 form part of these accounts.

	Notes	2023-24 £000	2022-23 £000
<b>Cash flows from operating activities</b>			
Net expenditure		(3,470)	(3,262)
Amortisation of intangible assets	6	17	13
Depreciation of right of use assets	7	76	96
Depreciation of property, plant & equipment	8	41	56
Loss on sale of non-current assets		58	–
Decrease/(Increase) in trade and other receivables	9	34	(3)
Increase/(Decrease) in trade and other payables	11	140	(124)
(Decrease)/Increase in provisions	13	(165)	29
<b>Net cash (outflow) from operating activities</b>		<b>(3,269)</b>	<b>(3,195)</b>
<b>Cash flows from investing activities</b>			
Purchase of intangible assets	6	–	(242)
Purchase of right of use asset	7,12	(22)	–
Purchase of property, plant and equipment	8	(93)	–
Proceeds of disposal of property, plant and equipment		–	–
<b>Net cash (outflow) from investing activities</b>		<b>(115)</b>	<b>(242)</b>
<b>Cash flows from financing activities</b>			
Right of Use Assets, Lease payments: capital	12	(73)	(94)
Right of Use Assets, Lease payments: interest	12	(6)	(5)
Interest received/(paid)		6	1
Financing from Welsh Ministers	16	3,459	3,557
<b>Net financing</b>		<b>3,386</b>	<b>3,459</b>
<b>Net increase/(decrease) in cash and cash equivalents in the period</b>		<b>2</b>	<b>22</b>
<b>Cash and cash equivalents at the beginning of the period</b>	10	<b>173</b>	<b>151</b>
<b>Cash and cash equivalents at the end of the period</b>	10	<b>175</b>	<b>173</b>



# Statement of Changes in Taxpayers' Equity for the year ended 31 March 2024

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The notes on pages 111 to 128 form part of these accounts.

	Notes	£000
Balance at 1 April 2022		(125)
<b>Changes in Reserves for 2022-23</b>		
Retained (Deficit)		(3,266)
<b>Total recognised income and expense for 2022-23</b>		(3,266)
Financing from Welsh Ministers	16	3,557
<b>Balance at 31 March 2023</b>		<b>166</b>
<b>Changes in Reserves for 2023-24</b>		
Retained (Deficit)		(3,470)
<b>Total recognised income and expense for 2023-24</b>		(3,470)
Financing from Welsh Ministers	16	3,459
<b>Balance at 31 March 2024</b>		<b>155</b>



# Notes to the accounts for the year ended 31 March 2024

These accounts have been prepared in accordance with the 2023-24 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 31/03/2024 shows net assets of £155,000 (31/03/2023: net assets of £166,000). If there was a position of net liabilities, this would reflect liabilities falling due in that financial year. Insofar as the Welsh Language Commissioner could not meet them from its other sources of income, they would fall, in the last resort, to be met by Grant-in-Aid from the Welsh Government. Under the normal conventions applying to control over income and expenditure, detailed in Managing Welsh Public Money, Grant-in-Aid may not be issued in advance of need, but there is no reason to believe that, if required, Grant-in-Aid and Senedd approval of any additional associated resource budget would not be forthcoming. It has accordingly been considered appropriate to adopt a going concern basis for these financial statements.



# Notes to the accounts for the year ended 31 March 2024

## 1 Statement of accounting policies

### (1.1) Accounting conventions

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

### (1.2) Funding

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

### (1.3) Income

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

### (1.4) Value Added Tax

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

### (1.5) Intangible assets

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

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





# Notes to the accounts for the year ended 31 March 2024

## (1.6) Property, plant and equipment

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

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

## (1.7) Cash at bank and in hand

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

## (1.8) Provisions

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

## (1.9) Pensions

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

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



# Notes to the accounts for the year ended 31 March 2024

## (1.10) Employee benefits

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

## (1.11) Right of use assets and liabilities

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

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

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

## (1.12) Operating leases

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



# Notes to the accounts for the year ended 31 March 2024

## 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

	2023-24 £000	2022-23 £000
Employed officers	2,622	2,384
Committee members' fees	10	13
Agency staff costs	—	13
	<u>2,632</u>	<u>2,410</u>

Details of officers' costs are included in the Staff Report on page 98.



# Notes to the accounts for the year ended 31 March 2024

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## 4 Administration

Administration expenses included:

	2023-24 £000	2022-23 £000
Accommodation - Office rent lease costs	15	20
Accommodation - Other costs	107	120
Provision for premises redecoration and dilapidations	(109)	8
Travel, subsistence and hospitality	37	23
Training and recruitment	55	42
Legal and professional	106	157
Information Technology and telecommunications	112	116
Communication	14	15
Auditors' remuneration (external audit fee)	20	18
Other administrative expenses	61	12
	<u>418</u>	<u>531</u>

The external auditors did not undertake any non-audit work during the year ended 31 March 2024 (2022-23: £0).

Further information is included in the commentary on the financial performance on pages 65 to 66.



# Notes to the accounts for the year ended 31 March 2024

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## 5 Other programme expenditure

The expenditure relates to numerous projects undertaken. The total expenditure during the year was £286,000 (2022-23: £145,000).

Assets under construction represent the Case Management System which is being developed

## 6 Intangible assets

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



# Notes to the accounts for the year ended 31 March 2024

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## 6 Intangible assets (continued)

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



# Notes to the accounts for the year ended 31 March 2024

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## 7 Right of use assets

	Anheddau dan brydles £000	Cyfanswm £000
<b>Cost</b>		
At 31 March 2023	273	273
Additions	77	77
Disposals	(118)	(118)
Valuation adjustment	1	1
<b>At 31 March 2024</b>	<b>233</b>	<b>233</b>
<b>Depreciation</b>		
At 31 March 2023	96	96
Charged in year	76	76
Disposals	(118)	(118)
<b>At 31 March 2024</b>	<b>54</b>	<b>54</b>
<b>Net book value at 31 March 2024</b>	<b>179</b>	<b>179</b>
Net book value at 31 March 2023	177	177



# Notes to the accounts for the year ended 31 March 2024

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## 7 Right of use assets (continued)

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





# Notes to the accounts for the year ended 31 March 2024

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

Asset financing: The Commissioner held no finance leases or Private Finance Initiative (PFI) contracts. All assets disclosed above were owned by the Commissioner.

There were no contractual capital commitments at 31 March 2024 (31 March 2023: £0).

## 8 Property, plant & equipment

### Cost

At 31 March 2023  
Additions  
Transfers  
Disposals  
**At 31 March 2024**

### Depreciation

At 31 March 2023  
Charged in year  
Disposals  
**At 31 March 2024**

### Net book value at 31 March 2024

Net book value at 31 March 2023

	Furniture & Fittings	Office equipment	Infrastructure and IT Equipment	Total
	£000	£000	£000	£000
At 31 March 2023	425	51	206	682
Additions	16	—	77	93
Transfers	—	—	—	—
Disposals	(381)	(39)	(40)	(460)
<b>At 31 March 2024</b>	<b>60</b>	<b>12</b>	<b>243</b>	<b>315</b>
At 31 March 2023	365	51	158	574
Charged in year	9	—	32	41
Disposals	(330)	(39)	(35)	(404)
<b>At 31 March 2024</b>	<b>42</b>	<b>12</b>	<b>155</b>	<b>211</b>
<b>Net book value at 31 March 2024</b>	<b>16</b>	<b>—</b>	<b>88</b>	<b>104</b>
Net book value at 31 March 2023	60	—	48	108



# Notes to the accounts for the year ended 31 March 2024

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## 8 Property, plant & equipment (continued)

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



# Notes to the accounts for the year ended 31 March 2024

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## 9 Trade receivables and other current assets

	31 March 2024 £000	31 March 2023 £000
Trade receivables	—	17
Prepayments	44	62
Other debtors	3	2
	<u>47</u>	<u>81</u>

The amounts falling due after more than one year are £1,000 (31 March 2023: £1,000).

## 10 Cash and cash equivalents

	2023-24 £000	2022-23 £000
Balance at 1 April	173	151
Net change in cash and cash equivalent balances	2	22
<b>Balance at 31 March</b>	<u>175</u>	<u>173</u>



# Notes to the accounts for the year ended 31 March 2024

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## 11 Trade payables and other current liabilities

	31 March 2024 £000	31 March 2023 £000
<b>Amounts falling due within one year</b>		
Other tax and social security	46	51
Trade payables	210	73
Accruals	141	133
	<u>397</u>	<u>257</u>

## 12 Right of use liabilities

	2023-24 £000	2022-23 £000
Balance at 1 April	179	—
Introduced in the year	55	554
Valuation adjustments	(1)	(281)
Repayments	(78)	(99)
Finance charges	6	5
<b>Balance at 31 March</b>	<u>161</u>	<u>179</u>



# Notes to the accounts for the year ended 31 March 2024

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## Analysis of the expected timing of the future liabilities

	31 March 2024 £000	31 March 2023 £000
Not later than one year	39	75
Later than one year and not later than five years	122	104
Later than five years	—	—
	161	179

## 13 Provision for liabilities and charges

	Other £000	Legal £000	Dilapidations and redecorations £000	Total £000
Balance at 31 March 2023	8	44	213	265
Provided in year	2	4	24	30
Provisions utilised in the year	(4)	(33)	(32)	(69)
Release of unused provisions	(5)	(11)	(108)	(124)
Change to discount rate	—	—	(2)	(2)
<b>Balance at 31 March 2024</b>	<b>1</b>	<b>4</b>	<b>95</b>	<b>100</b>



# Notes to the accounts for the year ended 31 March 2024

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HM Treasury's discount rate net of CPI at December 2023 of 1.88% in real terms has been used for dilapidations (2022-23: -0.95%).

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

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

## Analysis of the expected timing of the future liabilities

	Other	Legal	Dilapidations and re-decoration	Total
	£000	£000	£000	£000
Not later than one year	1	4	12	17
Later than one year and not later than five years	—	—	83	83
Later than five years	—	—	—	—
	1	4	95	100



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# Notes to the accounts for the year ended 31 March 2024

## **14 Contingent liabilities**

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

There were no contingent liabilities at 31 March 2024.

## **15 Financial instruments**

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



# Notes to the accounts for the year ended 31 March 2024

## 16 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 2023-24 the Welsh Language Commissioner received revenue financing of £3,365,500 (2022-23: £3,316,000) and capital financing of £93,600 (2022-23: £241,000) from Welsh Ministers.

In the year to 31 March 2024 costs of £26,400 were charged to the Welsh Government, in respect of services rendered by staff on secondment (2022-23: £130,000). As at 31 March 2024 £0 was outstanding (31 March 2023: £17,000).

Costs of £28,900 were recognised as being payable to Welsh Government in respect of fit out costs of the new office, and £5,800 in respect of rent and service charges for the office. As at 31 March 2024 £7,500 was outstanding (31 March 2023: £0).

## 17 Events since the end of the financial year

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





Comisiynydd y  
Gymraeg  
Welsh Language  
Commissioner

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