Welsh Parliament
Senedd Commission

Annual Report and Accounts: 2025-26

July 2026

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The Welsh Parliament is the democratically elected body that represents the interests of Wales and its people. Commonly known as the Senedd, it makes laws for Wales, agrees Welsh taxes and holds the Welsh Government to account.

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Contents

The new Chamber
Enlarged and updated to accommodate 96 Members of the Seventh Senedd.

Overview

This Overview section provides information on the purpose, structure and strategic goals of the Commission and some key activities which have taken place over the past year.

Rt Hon. Elin Jones MS
Llywydd
Welsh Parliament

Foreword

In presenting my final Annual Report as Llywydd, I would like to thank Commission officials whose tireless work and dedication mean that there are considerable achievements to note as we reflect on the past year.

The Commission has worked at unprecedented pace to ensure that all necessary preparations are in place to welcome 96 Senedd Members following the election in May.

The ambitious and challenging Siambr expansion project was completed on schedule, meaning that Members now have a fit-for-purpose space designed to stand the test of time. Officials have also supported the Business Committee and Chairs' Forum to undertake a detailed review of parliamentary rules and procedures, meaning that the Seventh Senedd has inherited a robust and reliable guide for navigating Senedd business.

In the run-up to the election, Commission officials have been playing a key role in encouraging the public to register to vote and informing them of the changes arising from the Senedd Cymru (Members and Elections) Act, namely a more proportional system and the election of 96 Members, six representatives in each of the 16 new constituencies.

Throughout the past year, the Commission has continued to innovate in how it engages with Members, culminating with the opening of the Hwb – a practical support centre that reflects Members' feedback on how they access information, which has already established itself as a valuable facility. Members have also been consulted widely on areas ranging from the Commission Budget to the Siambr 26 project, to proposals for securing future accommodation once the Tŷ Hywel lease expires in 2032.

Hybrid working has remained a feature of how the Senedd operates, offering flexibility for those who need it and reflecting the institution's commitment to modernity and inclusion.

I look forward to experiencing the Seventh Senedd from a different perspective and wish the new Llywydd and cohort of Members well as they fulfil their duties in holding the government to account and representing all the people of Wales.

Rt Hon. Elin Jones MS, Llywydd
Welsh Parliament

Manon Bonner
Chief Executive and Clerk of the Senedd

Introduction

During the last year, the Commission supported the Senedd through a busy year of legislation and engagement, maintaining high standards of financial management and governance and, on top of that, faced the challenge of preparing for major change.

This year's election in Wales sees one of the biggest changes since the National Assembly came into existence in 1999, as the Senedd increases from 60 to 96 Members. Not only will the people of Wales elect more Members, many of them completely new to the Senedd, but we also have new constituencies and a new way of voting.

This has meant even more preparation work than usual for us as a Commission as we have planned for the end of the Sixth Senedd and the beginning of the Seventh.

We have prepared our buildings, making room for additional offices for the Members within the existing Tŷ Hywel building. We have also made changes to the Senedd Chamber. The adapted Chamber not only accommodates the 96 Members, but also offers improved accessibility, upgraded broadcasting and ICT systems, and continues to operate with sustainability at its core.

We have also been preparing our staff, making sure that we have the necessary skills and enough resources to support more Members within a carefully managed budget, with all of our services involved in scenario planning workshops to look at the different possibilities that the Seventh Senedd could bring.

We have developed a welcome and induction programme for the new Members and support staff. To help with that, we have established a ‘Hwb’ for Members. The Hwb is both a physical and online space, with a drop-in space for informal meetings or engagement initiatives, but also a space on the intranet for Members to find any information they need.

We have supported our Committees to ensure that legislation and procedural changes could be made in time for the Seventh Senedd and conducted a Family Friendly and Inclusive Parliament Review to check how well the Senedd’s rules, culture, facilities, and decision-making represent and serve everyone.

We have also been engaging with the public, who will see a big change in the way they vote this time. Working with external partners, we have launched an external communications awareness campaign, which includes digital, out of home, TV, Radio and an event activation across city centres.

Coupled with this, our teams have been out on the ground delivering education sessions to those who are eligible to vote for the first time and our community outreach team have been visiting every new constituency.

Together, this work has meant that we are well prepared for the Seventh Senedd and to support one of the most significant moments in the Senedd’s history. I am proud of the dedication, professionalism and flexibility shown by our staff during a very demanding year.

As the Seventh Senedd gets underway, we look forward to working with the newly elected Members to support them to serve the people of Wales.

Manon Bonner,
Chief Executive and Clerk of the Senedd

Basketball Wales
launching their strategy for inclusivity at the Senedd

Statement of Purpose

The Welsh Parliament

The Welsh Parliament is the democratically elected body that represents the interests of Wales and its people. Commonly known as the Senedd, it makes laws for Wales, agrees Welsh taxes and holds the Welsh Government to account.

The Senedd Commission

The Senedd Commission serves the Senedd to help facilitate its long-term success as a strong, accessible, inclusive and forward looking democratic institution and legislature that delivers effectively for the people of Wales.

Senedd Commission Strategic Goals for the Sixth Senedd

- To provide outstanding parliamentary support
- To have citizens at the heart of all we do
- To use resources sustainably

Priorities for the Senedd Commission for the Sixth Senedd

- Providing support for Members across the range of business, and adapting to Members' needs.
- Responding to, and facilitating constitutional change, including strengthening interinstitutional networks and learning.
- Maintaining a good reputation and developing sustainable services.
- Listening to citizens and showing how we act on what they tell us; that we are their voice.
- Encouraging and inspiring citizens to be involved in our deliberations online and in person.
- Establishing the Senedd as the focal point of Welsh public life, which leads the way as a bilingual organisation.
- Putting sustainability at the heart of all that we do.
- Building and developing a skilled, committed and diverse workforce, equipped with the technology and facilities to perform their roles.
- Effective planning and financial and project management, so we can respond quickly and flexibly to meet the needs of the Senedd.
- Providing assurance through appropriate governance, and evidencing value for money.
- Providing a safe and healthy environment to work and engage.

Commissioners

The *Government of Wales Act 2006* prescribes that the Welsh Parliament (Senedd) appoints Commissioners who are responsible for providing the Senedd with the staff and resources it needs to carry out its role effectively.

The Commissioners are charged with the governance of the organisation and are accountable to the Senedd. The responsibilities of the Commissioners as the 'governing board' include setting the organisation's strategic aims, providing the leadership to put them into effect, overseeing the delivery of those strategic aims and reporting and being accountable to the Senedd on their stewardship.

The Commission is chaired by the Llywydd and is made up of four Members of the Senedd who have been appointed by the Senedd. The Commissioners have collective responsibility for decisions and have equal status in discussions, and each Commission member is involved in the full range of decision making. Each Commissioner also has oversight of a specific portfolio of responsibilities.

The Rt Hon. Elin Jones MS, Plaid Cymru, *to 12 May 2026*
The Llywydd is Chair of the Commission and also has responsibility as Commissioner for communications and the budget portfolio from August 2025.

The Rt Hon. Elin Jones attended twelve out of twelve Commission meetings.

Hefin David MS (Welsh Labour), *to 12 August 2025*
Commissioner with responsibility for budget and governance (including Audit and Risk Assurance Committee membership).

Hefin David attended four out of four Commission meetings, and attended one out of two Audit and Risk Assurance Committee meetings.

Janet Finch-Saunders MS (Welsh Conservatives), *to 2 June 2026*
Commissioner with responsibility for sustainable development.

Janet Finch-Saunders attended twelve out of twelve Commission meetings.

Lesley Griffiths MS (Welsh Labour), *to 2 June 2026*
Appointed 1 October 2025

Commissioner with responsibility for governance (including Audit and Risk Assurance Committee membership).

Lesley Griffiths attended seven out of seven Commission meetings, and two out of two Audit and Risk Assurance Committee meetings.

Adam Price MS (Plaid Cymru), *to 2 June 2026*
Commissioner with responsibility for official languages.

Adam Price attended eleven out of twelve Commission meetings.

Joyce Watson MS (Welsh Labour), *to 2 June 2026*
Commissioner with responsibility for equalities.

Joyce Watson attended ten out of twelve Commission meetings.

HEFIN WYN DAVID

13 AUGUST 1977 — 12 AUGUST 2025

Hefin was elected as a Member of the Senedd in May 2016. He served on the Economy, Trade and Rural Affairs Committee and the Culture, Communications, Welsh Language, Sport and International Relations Committee, and led cross-party groups on universities and Long Covid. He was appointed as Commissioner with responsibility for budget and governance in April 2024.

The Llywydd paid tribute to Hefin, recognising his undertaking of the responsibility of finance Commissioner “with such professionalism and diligence and skill”.

As Commissioner, Hefin championed engagement and communication with Members on matters relating to the 2026-27 Budget and the major change projects undertaken through the year. He was a passionate advocate for the Senedd and could always be relied upon to act as the Commission’s voice with dynamism, sincerity, and an independence of thought which earned him respect across the political spectrum.

Independent Advisers

The Commission appoints Independent Advisers to ensure that Commissioners and the Commission's executive team are provided with constructive challenge and assurance that governance arrangements are correct, effective and appropriate.

The Independent Advisers act in a non-political, advisory capacity. They are individuals with a wealth of boardroom, government, public and private sector experience who bring diverse knowledge, skills and expertise to help the Commission meet its own high standards of good governance and efficient use of public money. They are able to provide objective insight and constructive challenge and afford assurance.

The Independent Advisers are involved in a number of the activities of the Commission, acting as critical friends on projects, through interactions with areas of Commission services, in their roles on advisory Committees to the Commission and contributing an external perspective and independence to our corporate governance.

Remuneration

Independent Advisers receive non pensionable pay of £5,000 per annum, with £7,000 per annum for the Chairs.

Robert (Bob) Evans (November 2018 - Present)
Bob took up his appointment as an Independent Adviser and a member of the Audit and Risk Assurance Committee (ARAC) in November 2018. In February 2019 he was appointed Chair of ARAC.

Bob Evans attended four out of four ARAC meetings.

Dr Aled Eirug (April 2019 - Present)
Aled took up his appointment as an Independent Adviser in April 2019 and served as a member of ARAC until July 2023. He was appointed as Chair of the Remuneration Committee in November 2023.

Aled Eirug attended one out of one Remuneration Committee meetings. Aled is a standing invitee of ARAC and has attended one out of four ARAC meetings.

Dr Mark Egan (November 2022 – Present)
Mark took up his appointment as an Independent Adviser in November 2022 and serves as a member of ARAC.

Mark Egan has attended four out of four ARAC meetings.

Professor Uzo Iwobi (November 2022 – Present)
Uzo took up her appointment as an Independent Adviser in November 2022 and serves as a member of the Remuneration Committee. Uzo is also a member of the Diversity and Inclusion Steering Group and is a standing invitee of ARAC, and has attended three out of four ARAC meetings.

Uzo Iwobi has attended one out of one Remuneration Committee meetings, and two out of four Diversity and Inclusion Steering Group meetings.

Menai Owen-Jones (November 2022 – Present)
Menai took up her appointment as an Independent Adviser in November 2022 and serves as a member of ARAC and the Remuneration Committee. Menai is also a member of the Workforce Steering Group.

Menai Owen-Jones has attended four out of four ARAC meetings, one out of one Remuneration Committee meetings, and four out of five Workforce Steering Group meetings.

Commission Senior Leadership

Manon Bonner
Chief Executive and Clerk of the Senedd
In accordance with the *Government of Wales Act 2006*, the Senedd Commission delegates its functions, including responsibility for the management of staff, to the Chief Executive and Clerk, subject to a number of exceptions and conditions.

The Chief Executive is also the Principal Accounting Officer for the Commission.

To support her, the Chief Executive has a team of Directors who share the responsibility for strategic corporate management in addition to the specific responsibilities outlined.

Arwyn Jones
Director of Communications and Engagement
Provision of Commission and Members' support services, including support to the office of the Llywydd and the senior management team, secretariat services to the corporate Boards and Commission.

Provision of translation and reporting, including the Official Languages Scheme, and provision of ICT and the Programme Office. Ensuring efficient and effective delivery of corporate communications, visitor engagement and public information services.

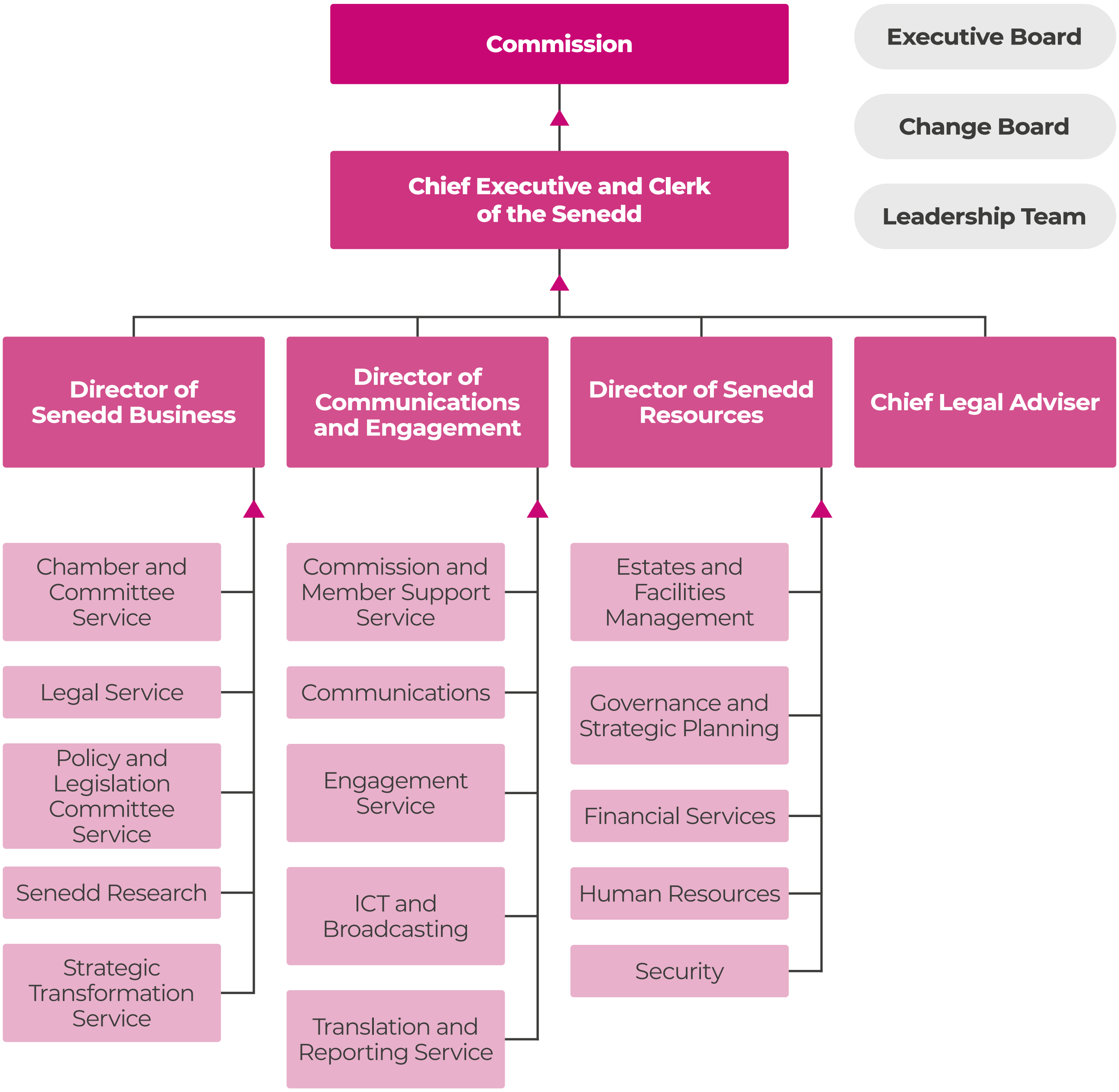
Julian Luke
Director of Senedd Business
From 7 July 2025
Provision of specialist parliamentary, legal, information governance, constitutional and research services to the Senedd, ensuring the efficient and effective delivery of Senedd business including the passing of legislation through the Senedd and providing impartial expert advice to Members of the Senedd.[1]

Edward (Ed) Williams
Director of Senedd Resources
Provision of Estates and Facilities, Human Resources functions, Security, Procurement, Strategic Planning Unit and Corporate Governance and Assurance. The Chief Finance Officer responsible for corporate financial strategy, planning, budget management, payments and pensions reports to Ed Williams.

Huw Williams
Chief Legal Adviser
Provision of expert and impartial legal advice to the Presiding Officer, the Commissioners, Members of the Senedd, the Chief Executive and other Senedd Commission departments.

[1] Matthew Richards, Head of Legal Services, held the post of Interim Director of Senedd Business until 6 July 2025.

Governance Structure



Independent Advisory Bodies

Audit and Risk Assurance Committee
Review and monitor effectiveness of governance, internal controls, and risk management.

Remuneration Committee
Provides assurance in relation to the Chief Executive and Directors remuneration.

Commission Management

Executive Board

The Executive Board is responsible for ensuring that the Commission's financial and staffing resources are planned to meet known requirements. Specifically, in accordance with the Commission's strategic aims, it is responsible for planning and prioritising the Commission's project fund, which is focussed on the maintenance of the estate, the delivery of effective ICT services and the delivery of new projects to improve the performance and effectiveness of services.

The Executive Board is chaired by the Chief Executive and includes the Directors, Chief Finance Officer, Chief People Officer, and Head of Legal Services. It is the strategic decision-making body for all matters delegated by the Commission. It is also an advisory body to the Commission, in setting the Commission's Strategy, goals and priorities, the budget, and managing corporate risks.

Seventh Senedd Change Board

A significant element of the Executive Board's responsibility has been to provide strategic oversight and leadership of the Commission's change activity in relation to the Seventh Senedd[2]. To oversee and guide the significant changes required for this transition to the Seventh Senedd, a Senedd 26 Change Board was established to support the delivery of various workstreams to implement the changes necessary for the larger Senedd.

The Change Board was fundamentally refreshed during 2025-26 to sharpen accountability for delivering and overseeing the Senedd 26 Change Strategy. Under its refreshed Terms of Reference, three Senior Responsible Officers (SROs) are accountable to the Board for various elements of the delivery of the strategy within their remits, as follows:

- SRO Senedd Accommodation
- SRO Election

[2] The Commission's Change Programme includes a number of projects and initiatives, which are managed by various teams across the Senedd. The Strategic Planning Unit has overall responsibility for reporting progress, exceptions, risks and issues to the Executive Board on a regular basis.

- SRO Senedd and Staff

The Change Board is chaired by the Chief Executive and includes a core membership from the Executive Board, augmented by other relevant senior officials. This ensures that the Change Board has the necessary authority and expertise to guide the Commission through the transition period.

One of the primary functions of the Change Board has been to agree the Senedd 26 Change Strategy and Delivery Plan. This Strategy is framed around seven outcome areas with a detailed delivery plan serving as a monitoring and assurance resource. Progress against the strategy is reviewed each month during Election Readiness Reviews conducted by Change Board. These have provided a forum for setting out progress, and raising and collectively solving issues that have arisen during implementation.

The Commission's overall strategic planning structure is set out in detail in the Governance Statement.

Leadership Team

The Leadership Team includes the members of the Executive Board and all Heads of Service. The Leadership Team's primary responsibility is to ensure the effective delivery of operational plans and priorities. Members of the Leadership Team play a critical role in sharing information across the organisation, fostering cross-service collaboration and providing leadership in terms of the Senedd Commission's corporate goals and values.

Leadership Team is currently chaired by the Director of Communications and Engagement and a note of each meeting is distributed to all Heads of Service to ensure that key corporate messages and updates reach officials across all teams in a transparent manner.

During the course of the year, the Leadership Team has held a series of scenario planning workshops that have informed planning and preparations for the Seventh Senedd and its anticipated ways of working.

Communication between the Commission and Members of the Senedd

Effective communication between the Commission and Members of the Senedd is important in order to inform the provision of the highest possible standards of service. The Chief Executive and the Llywydd play a key role in facilitating this communication, with the Commission and Member Support Service providing support in handling concerns and issues raised by Members.

Various approaches are in place for communication between the Commission and Members, including regular feedback from Commissioners to their group members about the work of the Commission and provision of information through the Members' Intranet, which has completed its refresh to ensure accuracy of information and ease of navigation.

Extensive engagement has taken place with Members via Reference Groups to seek their input on major change programmes. These include adaptations to Tŷ Hywel, Siambr expansion and the Bay 32 project, which has been established to secure future accommodation for the Commission when the Tŷ Hywel lease expires in 2032. Similar engagement was sought during the development of the Commission Draft Budget, an approach that was commended as effective by the Finance Committee.

During the period, work has been undertaken to simplify Members' in-person access to information and services, through a Member Information 'Hwb' within Tŷ Hywel, to complement the informal engagement via 'Drop-in' already provided in the Cwrt during Plenary. This is part of the Commission's response to feedback from Members about the importance of the availability of 'in person' interaction and to continue to develop Member engagement and, through that, to inform future delivery, change and projects.

Surveys involving all Members are provided to the Commission for consideration including the Member Survey (conducted three times a Senedd term), Dignity and Respect Survey (annual) and Diversity and Inclusion survey.

The template for Commission papers includes a specific section for information about consultation undertaken with Members and requests information about implications for Members, which should be shaped by Members' views.

Summary of Activity

Commission Strategic Goal (and identified Corporate Risks)	Commission Priorities (and related KPIs)	Progress in 2025-26
To provide outstanding parliamentary support **A B C D E**	Providing support for Members across the range of business, and adapting to Members' needs 1 2 3 4	Information on our progress in these areas can be found from pages 51 to 72
	Responding to and facilitating constitutional change, including strengthening interinstitutional networks and learning	
	Maintaining a good reputation and developing sustainable services	
To have citizens at the heart of all we do	Listening to citizens and showing how we act on what they tell us; that we are their voice 7	Information on our progress in these areas can be found from pages 73 to 84
	Encouraging and inspiring citizens to be involved in our deliberations online and in person 5 6	
	Establishing the Senedd as the focal point of Welsh public life, which leads the way as a bilingual organisation	
To use resources sustainably **B E F G H I J**	Putting sustainability at the heart of all that we do 14	Information on our progress in these areas can be found from pages 85 to 105
	Building and developing a skilled, committed and diverse workforce, equipped with the technology and facilities to perform their roles 10 11 12	
	Effective planning and financial and project management, so we can respond quickly and flexibly to meet the needs of the Senedd 8	
	Providing assurance through appropriate governance and evidencing value for money 9 15	

Commission Strategic Goal (and identified Corporate Risks)	Commission Priorities (and related KPIs)	Progress in 2025-26
	Providing a safe and healthy environment to work and engage ⓭	

Our KPIs – Further information on our KPIs can be found in the next section.

❶ Parliamentary Business takes place as scheduled. ❷ RoP published to deadline ❸ Committee transcript published to deadline ❹ Provision of bilingual papers ❺ Citizen engagement	❻ Followers of Senedd corporate media channels ❼ Engagement with media distribution platforms ❽ Operational budget ❾ Unqualified accounts ❿ Staff survey	⓫ Welsh language learners ⓬ Job applications from ethnic minority individuals ⓭ Staff sickness rate ⓮ Annual carbon footprint ⓯ Spend with Welsh suppliers

Our Corporate Risks - Further detail on how the risk profile has changed during the year is included in the following Performance Analysis section. Further information on the process and mitigation of these risks and the progress made on the areas identified for focus and development during 2025-26 can be found in the Governance Statement shown later in the Report.

A Failure to prepare for the Seventh Senedd B Senedd Reform Driven Estate Projects fail to meet Senedd needs C Failure of the Bay 2032 Project D Inadequate Commission response to the Remuneration Board's Pay and Grading Review E Insufficient corporate capacity and capability	F Cyber-Attack G Non-compliant use of Artificial Intelligence (AI) H Financial resources uncertainty I Non-compliance with Data Protection legislation (Senedd Commission) J Loss of confidence in the effectiveness of Dignity and Respect arrangements (Senedd Commission)

Celebrating St David's Day 2026
A weekend of family activities, tours and workshops at the Senedd.

Performance Analysis

This Performance Analysis section provides details on how we have progressed work on the Commission's priorities under our strategic goals.

Corporate Key Performance Indicator Report

Our Corporate Key Performance Indicator Report looks at how the Senedd Commission performed against its strategic goals for the period April 2025 to March 2026.

Some of our indicators are static and report year on year, and some indicators provide 'stretch' to improve performance in a number of identified areas. These indicators are reviewed annually.

During the Covid-19 pandemic, the Senedd Commission adapted to the changing situation and some of our ways of working adjusted as a result. The Covid period is still represented in the earliest trend data and so this should be borne in mind when making direct comparisons year-on-year.

In order to ensure we adequately reflected these changes to our working practices, and to ensure they were focused around the Commission's goals and priorities, a review of our key performance indicators was conducted at the beginning of the Sixth Senedd. This is the fourth year reporting on the key performance indicators since the review, and therefore data from previous years is not available for all indicators.

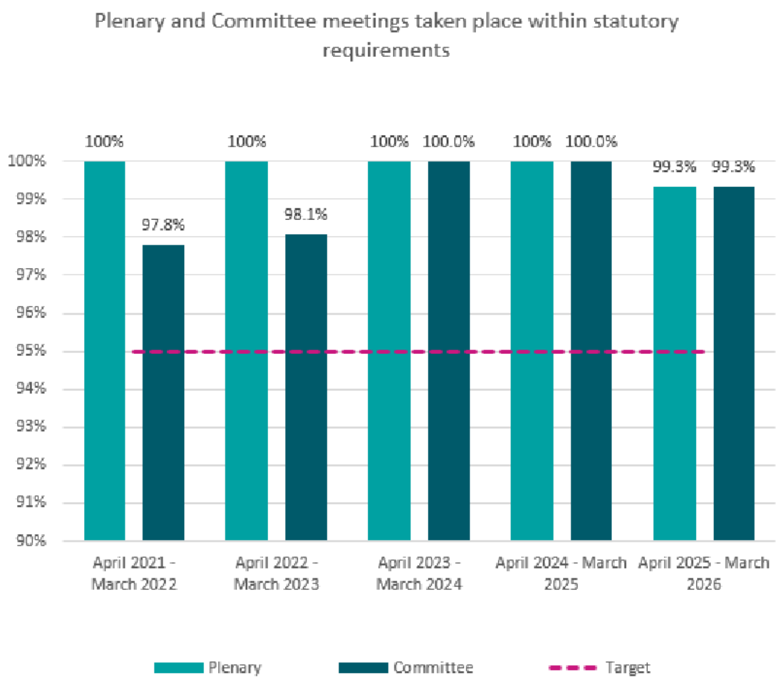
The Senedd Commission's strategic goals on which the Key Performance Indicators are focused are:

- To provide outstanding parliamentary support
- To have citizens at the heart of all we do
- To use resources sustainably

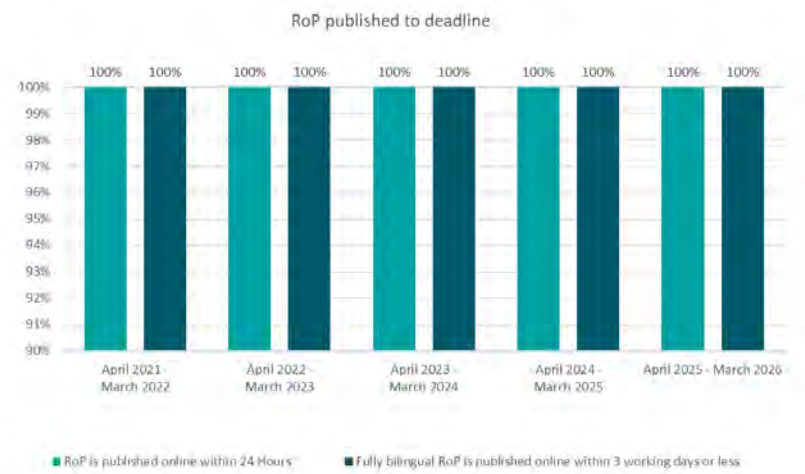
To provide outstanding parliamentary support

Progress during the year:

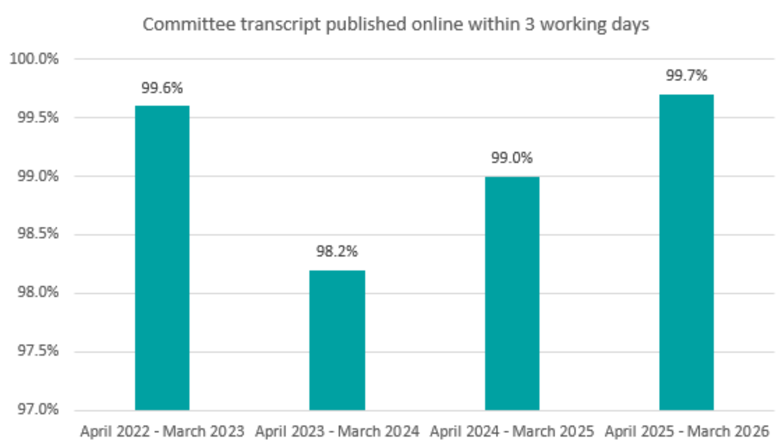
❶ Plenary and committees continued to meet in hybrid format. Three out of 456 scheduled formal meetings were cancelled without three working days' notice.



❷ All targets with regard to the Record of Proceedings (RoP) were met 100 per cent throughout the year.

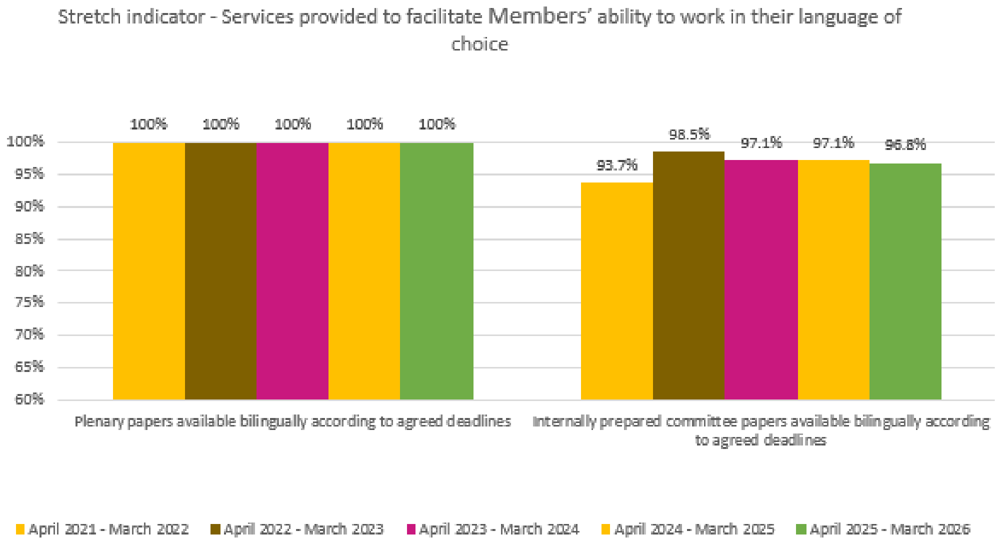


❸ A KPI in its fourth year of reporting is the publication of committee transcripts online (with Welsh contributions translated to English) within three working days. Some deadlines were missed due to extended Plenaries.



To provide outstanding parliamentary support

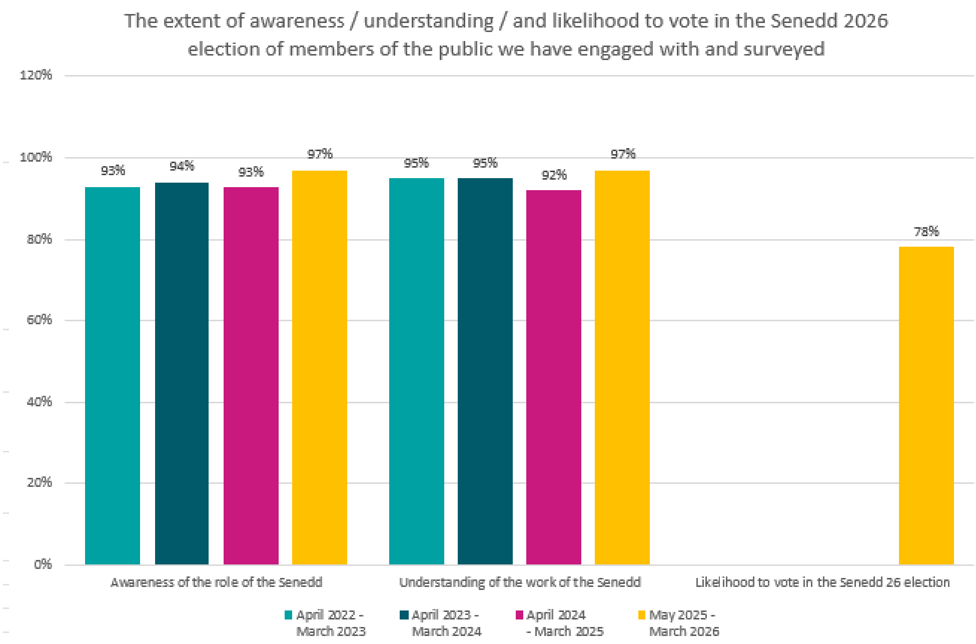
❹ Within individual committees, the Chair and the Members may decide not to have all internally prepared papers produced bilingually. Of the 1,164 internally prepared committee papers, 1,127 were produced bilingually.



To have citizens at the heart of all we do

Progress during the year:

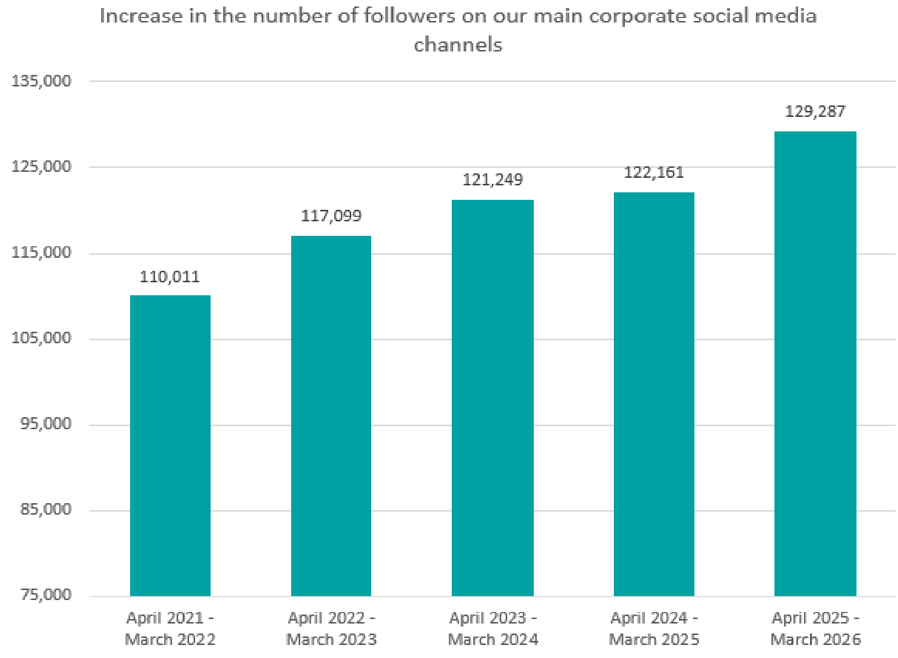
❺ We have completed adding datasets to our evaluation reporting methodology across all teams within Engagement Services. However, we changed the 'likelihood to participate' question to 'likelihood to vote in the Senedd 26 election' as part of our Senedd 26 election campaign for 2025-26 - this means there is no trend data available, but it will give us a baseline for future Senedd elections.



To have citizens at the heart of all we do

Progress during the year:

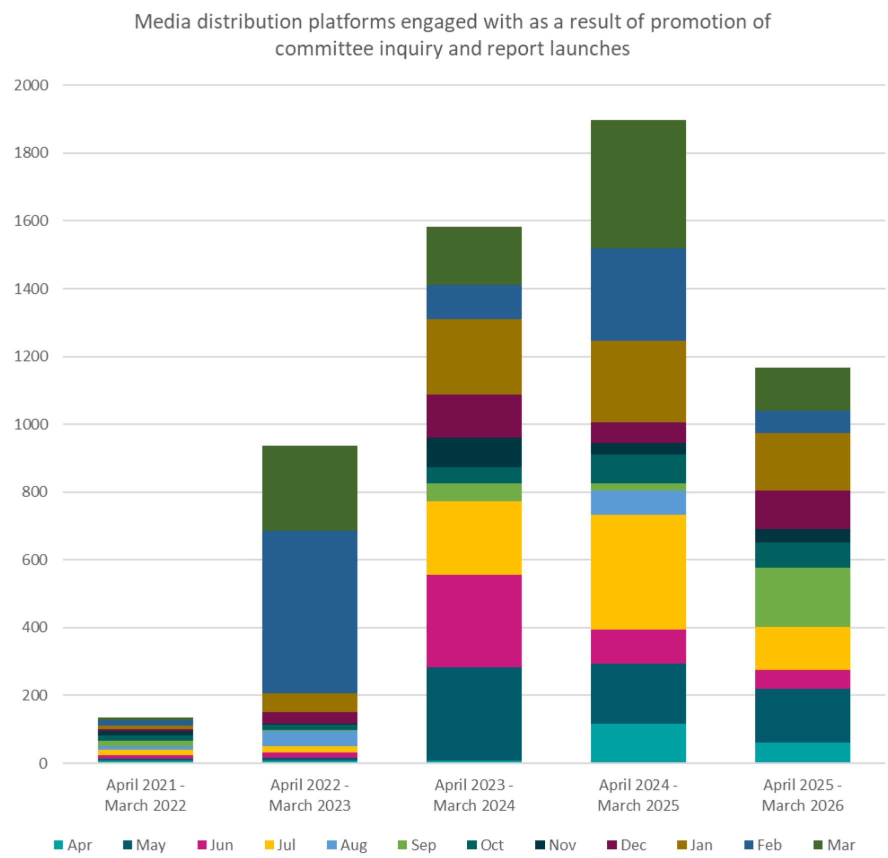
❻ A steady increase in followers throughout the year. A new Facebook strategy resulted in 168% increase in followers this year. Our audience grew significantly in March, driven by an influx on Instagram (206%), YouTube (91%), LinkedIn and Facebook, largely attributed to election campaign messaging. Anticipated decline on X (formerly Twitter) due to changes to the platform leading to our shift in efforts on other channels.



To have citizens at the heart of all we do

Progress during the year:

❼ Dip in committee output in final Senedd year – just one committee report in June and none in August; media attention switched to election early 2026. Several strong reports in January: gynaecological cancers / Member Accountability Bill resulted in UK-wide coverage. This year follows a particularly successful year of coverage, with strong reports and news hooks, such as the initial report into Members accountability being picked up by media around the world. This decline will continue with dissolution and the establishment of business meaning little committee work in 2026-27.



To use resources sustainably

Progress during the year:

❽ To ensure that the level of variance between the Commission's net operational expenditure and its annual operational budget is within 1.5 per cent.

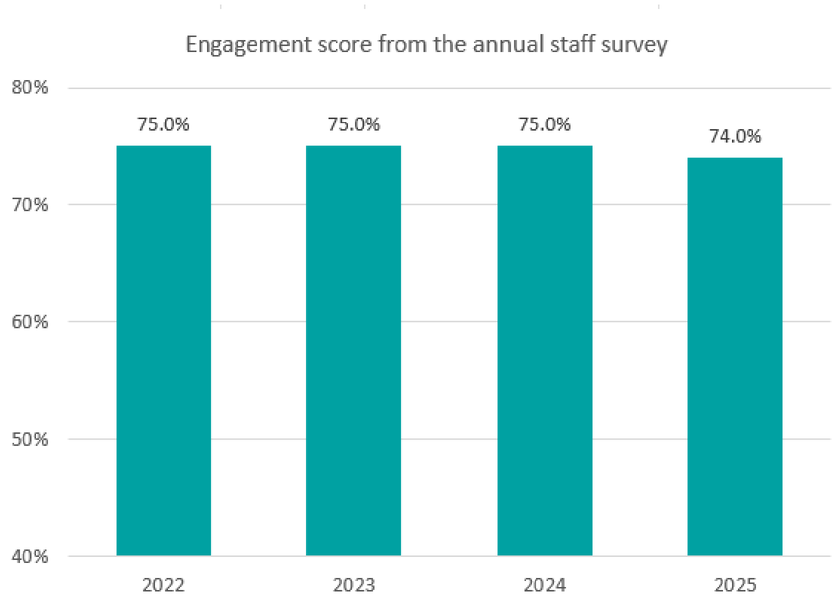
The operational outturn (excluding non-cash and ring-fenced budgets) for 2025-26 is 0.58 per cent below budget.

No table associated with this KPI

❾ Our accounts are unqualified and have been certified by the Auditor General for Wales.

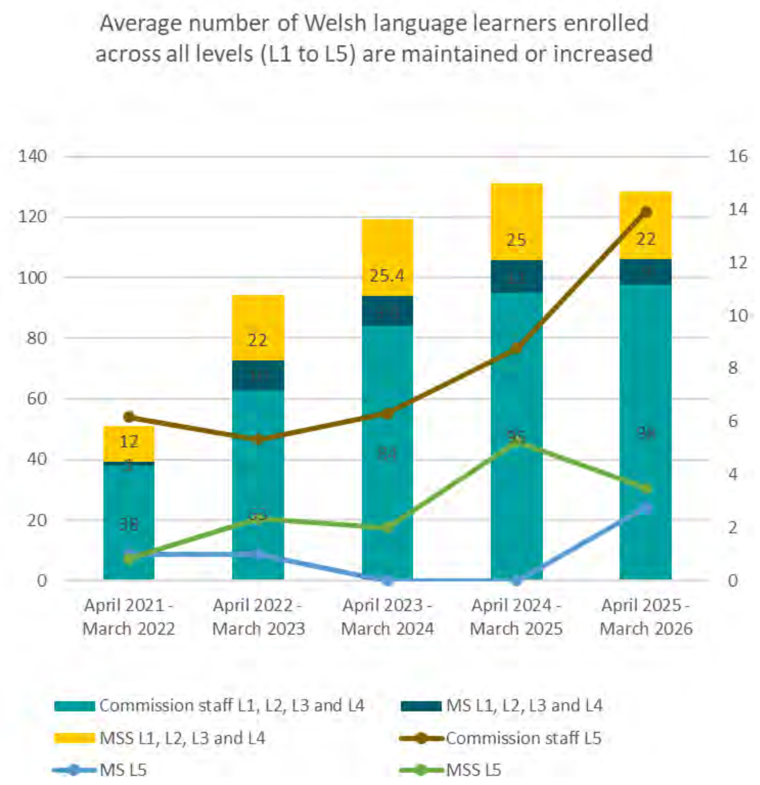
No table associated with this KPI

❿ There is no update for 2025-26, as the Commission Staff Survey operates on an 18-month cycle, supplemented by regular pulse surveys. The next full Staff Survey will be undertaken in autumn 2026. This timing reflects an adjusted schedule to accommodate the election period, the start of the Seventh Senedd and wider Commission activity.



To use resources sustainably

⓫ The number has increased gradually over the year. This can be partially attributed to the opportunity for the team to meet with new starters both Commission and Support Staff to introduce the provision and discuss bilingual working as part of the induction process. During the next year the team will proactively attract new learners and make use of the newly introduced LMS to provide more flexible or ad-hoc e-learning.

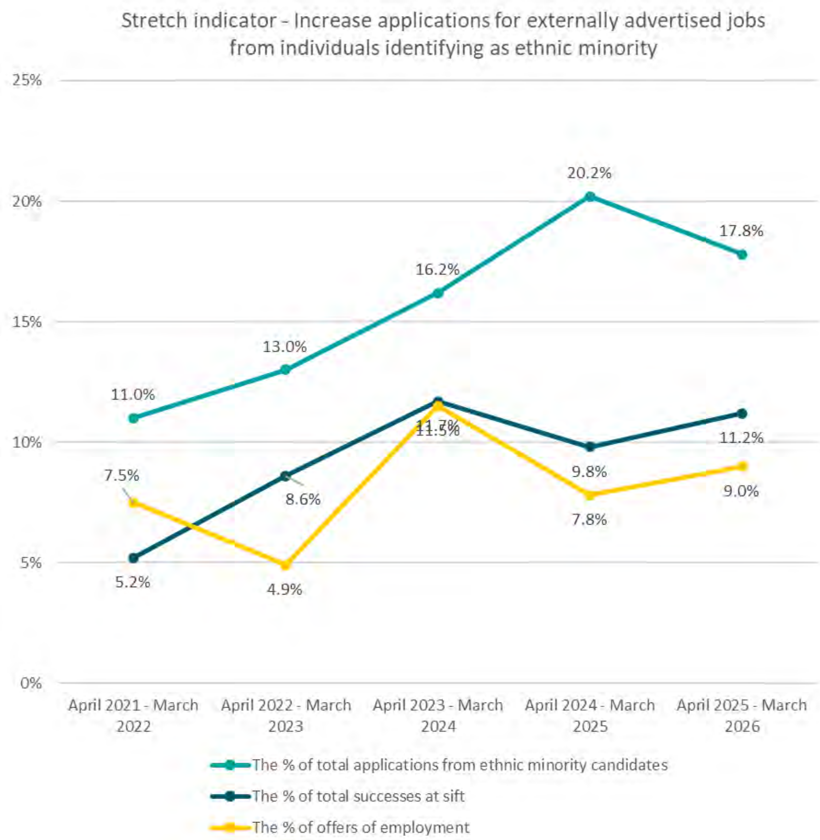


To use resources sustainably

Progress during the year:

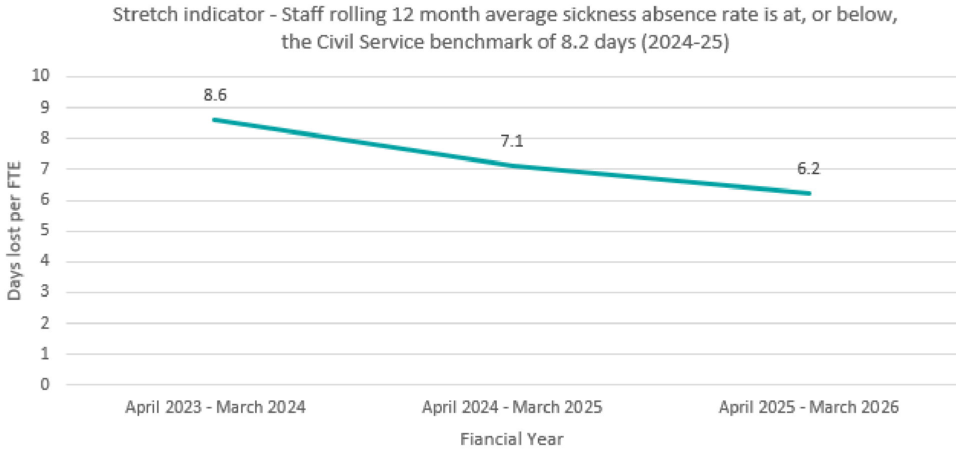
⓬ Our target is to increase year-on-year the number of applications for externally advertised jobs from ethnic minority candidates. As at 31 March 2026, the number of applications from ethnic minority candidates this year has increased to 301 (17.8 per cent of total applications), from 222 (20.2 per cent of total applications) last year. The percentage decrease this year in applications from ethnic minority applicants could be attributed to the overall increase in total applications for the year.

We will continue to monitor the conversion rates across our recruitment processes for all protected characteristics and utilise data insights and candidate feedback to identify any potential and/or actual barriers to adjust our processes accordingly.



To use resources sustainably

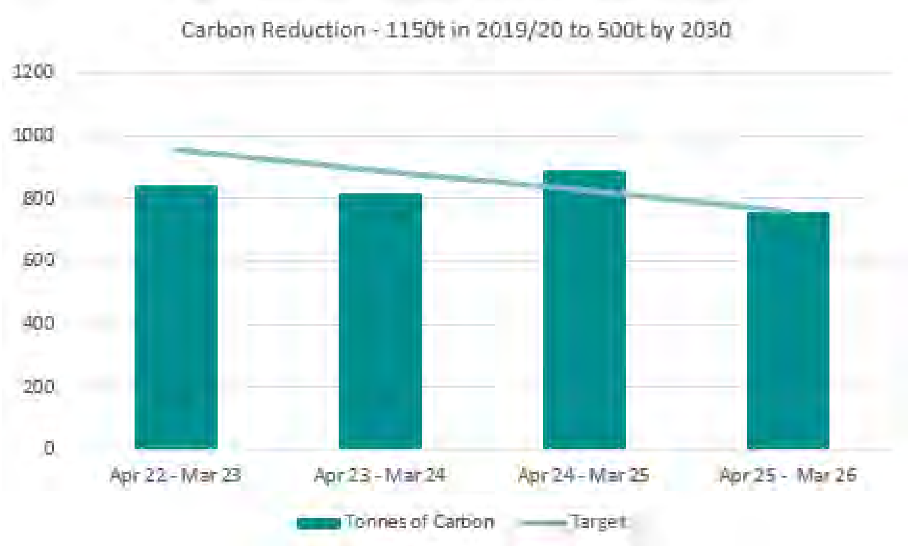
⓭ Sickness continues to show a downward trend, reducing from a high of 9.1 days lost per FTE (rolling 12 months) to 5.8 in March 2026, and compares favourably to the Civil Service benchmark. The drop is largely due to a significant reduction in long term sickness and improved policy and processes around sickness absence management.



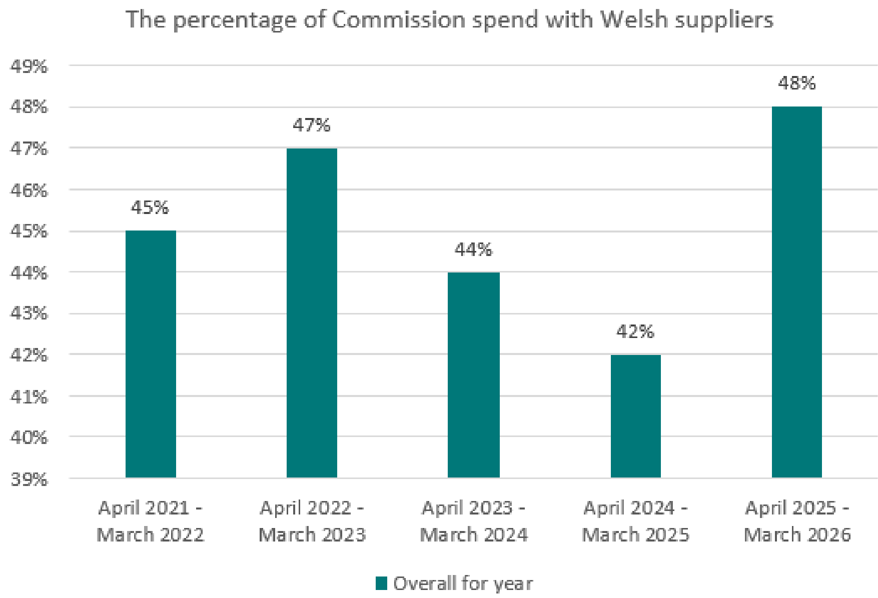
To use resources sustainably

Progress during the year:

⓮ Our carbon footprint is significantly lower than our last report, aided by less heating demand, and is now below our annual target.



⓯ We achieved our best performance yet, with 48% achieved for the year. We have plans to explore further supply chain opportunities in the coming year. [note: figures previously shown as quarterly but revised to annual figures for clarity, transparency, and consistency with other KPIs].



Risk Profile

The most significant risks the Commission faces are captured in a Corporate Risk Register (the Register), which is regularly reviewed and monitored by the Commission's Executive Board and is a standing agenda item in the Audit and Risk Assurance Committee meetings. Details of the processes for identification, monitoring and reporting on risks at all levels[3] and their exposure to scrutiny and audit are included in the Governance Statement.

Current Risks

The Commission's Corporate Risk Register consists of the following risks:

Cyber-attack

As with all organisations, cyber-security remains one of the Commission's most significant risks and is subject to constant monitoring, with regular updates and assurance reports provided to the Executive Board and the Commission's Audit and Risk Assurance Committee. During the year, the cyber-security team has led on continuous mitigation activity to ensure there are effective controls in place and to ensure ongoing resilience. With the controls and mitigations in place, the level of residual risk is assessed as high.

Non-compliance with Data Protection legislation (Senedd Commission)

The Commission has maintained a focus on mitigation of risks around compliance with data protection legislation. The Information Governance team has continued to deliver important elements of its programme of work, alongside developing policies, governance and risk management arrangements for the use of generative Artificial Intelligence (see further details under Using Generative AI to Support a Modern Parliament in this section of the report). The team has also led an Information Governance Champions Forum, and continued to provide training and awareness on data protection compliance to officials and Members, who are data controllers in their own right, and their staff. With the controls and mitigations in place, the level of residual risk is assessed as high.

[3] Corporate risks – identify key events that could prevent or hinder the achievement of the goals and priorities of the Senedd Commission, or any key objectives which have a cross-cutting impact across the organisation. Service level risks – identify key events that could prevent or hinder the achievement of service level objectives.

Failure to prepare for the Seventh Senedd

This risk remains listed on the Register to allow the Executive Board to closely monitor controls and mitigation measures related to delivering the work programme for preparing a larger Senedd after the May 2026 elections. Further information about preparations for the Seventh Senedd can be found in the Performance Analysis section of this report. Governance arrangements regarding preparations for the Seventh Senedd are detailed in the Governance Statement. With the controls and mitigations in place, the level of residual risk is assessed as medium.

Insufficient Corporate Capacity and Capability

This risk has remained on the Register to facilitate monitoring of progress against mitigating actions relating to the capacity and capability of the Commission to deliver against growing and changing demands, particularly in relation to delivery of major transformational change. This has included the effective use of robust planning mechanisms, including the Medium-Term Resourcing Framework and a Workforce Plan to help ensure the right people with the right skills are available to support a resilient and adaptable workforce for an expanded Senedd. Further details on this can be found in the *Planning and performance management* section of the Governance Statement. With the controls and mitigations in place, the level of residual risk is assessed as medium.

Loss of confidence in the effectiveness of Dignity and Respect arrangements (Senedd Commission)

This risk has remained on the Register as we continue to implement recommendations from a review of the Commission's Dignity and Respect policies and procedures. We are also considering findings that are relevant to the Commission from the Standards of Conduct Committee inquiry into dignity and respect in the Senedd which reported in March 2026. With the controls and mitigations in place, the level of residual risk is assessed as low.

Failure of the Bay 2032 Project

This risk has remained on the Register to facilitate close monitoring of the controls and mitigation by the Executive Board as the complex Bay 32 project has continued to develop. The aim of the project is to ensure that the future accommodation needs of the Commission and Senedd are met. A Project Board, the SRO for which is the Director of Senedd Resources, regularly reviews the detailed project risk register. Further details on the project can be found under Ways of Working in the *Performance Analysis* section of this report. The risk is being reconfigured as we enter the design phase of the project and refine commercial arrangements. With the controls and mitigations in place, the level of residual risk is assessed as medium.

Senedd Reform-Driven Estate Projects fail to meet Senedd needs

This risk has remained on the Register to facilitate close monitoring of the controls and mitigation by the Executive Board as the estates projects to prepare for an expanded Senedd have progressed. There was a risk that these projects failed to meet those needs and/or other relevant Commission statutory duties. Mitigating this risk has involved close working with Members, Welsh Government and Commission staff. The projects have been overseen by the Director of Senedd Resources, as the SRO, and there are project boards in place for each of its component projects. Each of these has its own detailed project risk register and risks are reviewed regularly by the project boards. Further details on these projects can be found under Ways of Working in the *Performance Analysis* section of this report. With the controls and mitigations in place, the level of residual risk is assessed as medium.

Non-compliant use of Artificial Intelligence (AI)

This risk has remained on the Register during the year to reflect the importance of robust and effective governance around the Commission's use of Generative AI. Two groups, the AI Governance Group and the AI Opportunities Group, both chaired by Directors have continued working together to ensure the use of Generative AI is driven by robust governance arrangements. This has included the development of an AI policy, and a separate risk register to ensure there is clear ownership for controls and mitigation, and with regular reporting on the management of risk. Further details on this can be found under Using Generative AI to Support a Modern Parliament in the *Performance Analysis* section of this report. With the controls and mitigations in place, the level of residual risk is assessed as medium.

Inadequate Commission response to the Remuneration Board's Pay and Grading Review

This risk has remained on the Register during the year to facilitate the monitoring of controls and mitigating actions by the Executive Board relating to implementation of the Independent Remuneration Board's revised pay and grading provision for Members' support staff in the Determination for the Seventh Senedd. It is anticipated this will increase demand for existing services given the complexities around the implementation of these new provisions. With the controls and mitigations in place, the level of residual risk is assessed as medium.

In-year Risks

Financial resources uncertainty

This risk was added to the Register during the year to reflect uncertainty over approval of the Welsh Government's budget which had potentially significant implications for the Senedd Commission's budget. The risk was subsequently removed from the Register when the Welsh Government's budget was approved. The financial resources risk will continue to be monitored at the service level.

Risks Removed

HR/Payroll system failure

This risk was removed from the Register a year after implementing a new HR/Payroll system. Residual risks will continue to be managed at the service level.

Financial Review

Under the terms of the *Government of Wales Act 2006,* the Commission must ensure that the Senedd is provided with the staff, property and services required to fulfil its role as a strong, accessible and forward-looking democratic legislature that delivers effectively for the people of Wales.

The Commission's budget aims to be transparent, prudent and set in the context of the long-term financial funding situation in Wales. The Commission has continued to refine the way it presents its budget based on the scrutiny and feedback it has received from both the Public Accounts and Public Administration Committee and the Finance Committee. The Commission follows the guidelines provided in the Finance Committee's 'Statement of Principles'.

The Commission presents its budget in a transparent format to show the different expenditure types. The Commission's budget is used to meet the running costs of the Senedd as well as the costs of Senedd Members' salaries and allowances, as determined by the Independent Remuneration Board.

During 2025-26 it also included ring-fenced budgets for two significant programmes of work;

- Senedd Reform – supporting the move to a larger Senedd
- Ways of Working – primarily concerned with the future accommodation needs of the Commission when the current lease on Tŷ Hywel ends in 2032.

Within the Ways of Working project, £0.840 million was spent on external consultants and professional advice in the following areas:

- Legal services
- Property advisers

- Architectural specialists

Every five years (every four years following the 2026 election) an additional spend heading is included for Senedd Elections in the year of an election and a budget for election preparatory work in the preceding year:

Total Commission Budget					
	2021-22 £m	2022-23 £m	2023-24 £m	2024-25 £m	2025-26 £m
Operational budget (Note 1)	41	45	47	52	58
Independent Remuneration Board's Determination	16	17	18	19	21
Annually Managed Expenditure (Note 2)	2	2	2	0	1
Election related expenditure	2	0	0	0	1
	61	**64**	**67**	**71**	**81**

Note 1 - The operational budget can be broken down into its key elements (as provided). It includes £6million in relation to the Senedd Reform ring-fence and £2million in relation to the Ways of Working programme of works.

Note 2 - The term 'Annually Managed Expenditure' relates to the accounting provision for the Members of the Senedd Pension Scheme under HM Treasury rules and is a non-cash spend heading.

Operational Budget Analysis					
Operational budget breakdown:	2021-22 £m	2022-23 £m	2023-24 £m	2024-25 £m	2025-26 £m
Staff related costs	26	27	28	31	33
Non staff related costs	13	10	12	13	18
Project fund	0	2	1	2	1
Depreciation (non-cash)(Note 3)	2	6	6	5	6
	41	**45**	**47**	**51**	**58**

Note 3 – 'Depreciation' includes the impact of IFRS16 and the requirement to recognise leases as 'Right of Use Assets' and charge depreciation. It also includes the interest charges associated with Right of Use Assets.

Total Commission Expenditure					
	2021-22 £m	**2022-23 £m**	**2023-24 £m**	**2024-25 £m**	**2025-26 £m**
Operational spend	41	44	46	51	57
Independent Remuneration Board's Determination	15	17	17	18	20
Annually Managed Expenditure	2	2	0	0	0
Election related expenditure	2	0	0	0	1
	60	**62**	**63**	**69**	**78**
Total expenditure vs total budget – under/(over)	**1**	**2**	**3**	**1**	**2**

Operational Expenditure Analysis					
Operational spend breakdown:	**2021-22 £m**	**2022-23 £m**	**2023-24 £m**	**2024-25 £m**	**2025-26 £m**
Staff related costs	25	27	29	30	34
Non staff related costs	14	10	11	13	9
Project fund	0	2	1	2	8
Depreciation (non-cash)	2	5	5	5	6
	41	**44**	**46**	**50**	**57**
Operational expenditure vs operational budget – under/(over)	**1**	**0**	**1**	**1**	**2**

The Commission aims to achieve an end-of-year operational outturn within the range of 0 per cent to 1.5 per cent of the operational budget.

2025-26 Outturn				
	Budget £m	**Outturn £m**	**Variance £m**	**Variance %**
Staff related costs	35.0	33.4	1.6	4.55%
Non staff related costs	11.0	9.3	1.7	15.14%
Project fund	6.5	8.2	(1.8)	(27.69)%
Election costs	1	0.8	0.16	15.8%
Depreciation (non-cash)	5.6	5.5	0.98	17.50%
Total operational activity	**58.1**	**56.5**	**1.6**	**2.75%**
Independent Remuneration Board's Determination and Member Support (Note 4)	21.0	20.7	0.3	1.43%
Annually Managed Expenditure	0.5	(0.3)	0.8	156.8%
	80.6	**77.7**	**2.9**	**3.59%**

Note 4 - Member Support includes the cost of support provided to the Independent Remuneration Board and the costs of the Office of the Standards Commissioner

The operational outturn (excluding non-cash items and ring-fenced project budgets) for 2025-26 is 0.58 per cent below budget. The Commission is proactive in managing the budget and maximising value from the available resource. Careful in-year management and accurate forecasting has facilitated a year end outturn position within the target range.

Within the outturn position above, the ring-fenced budget positions were as follows:

2025-26 Outturn				
	Budget £m	**Outturn £m**	**Variance £m**	**Variance %**
Ways of Working	1.6	1.1	0.5	29.7%
Senedd Reform	2.9	1.5	1.4	49.15%

The Commission is committed to working in an effective and efficient way. During 2025-26 the Commission delivered efficiencies in the following ways:

- Procurement negotiation and savings;
- Changes to processes to be able to increase delivery within the same level of resource;
- Use of artificial intelligence where appropriate to reduce the time taken to complete certain tasks;
- Automation of manual tasks using technology developments, in particular use of Office365 products;
- Use of data analytics to target spend at high impact areas for engagement;
- Joint working with other organisations to share knowledge and best practice, pool resources and avoid duplication of effort.

To provide outstanding parliamentary support

In this section of the Annual Report we describe how we have delivered Senedd business.

Y Farchnad
a 'marketplace-style' event supporting organisations to engage with Members.

Plenary sessions

70
Hybrid Plenary Sessions

0
Emergency Recall Plenary Sessions

5
Individual Member Debates

Questions asked in Plenary

40
Topical Questions

0
Emergency Questions

896
Oral Questions

2,236
Written Questions

Supporting Legislation

10

New Bills Introduced

13

Bills passed

Supporting Committees

378

Formal Committee Meetings

445

Committee Reports

Working Bilingually

1,127

Bilingual Committee Papers

100%

Record of Proceedings (RoP) targets met

Preparations for the Seventh Senedd

Significant work has been taking place across the Commission this year to prepare for the transition between the Sixth and Seventh Senedd. As a result of Senedd Reform, this time election preparations have included extensive procedural work to implement the new legislation, as well as physical changes needed across the Senedd estate in order to accommodate additional Members.

Scenario planning for the next Senedd

Staff from Services across the Commission, and in particular its Leadership Team, have considered the implications and impacts of a range of scenarios that could potentially arise.

Services have considered how their plans and workstreams would best meet challenges and maximise the opportunities that may arise. Scenarios have deliberately been chosen on the basis of stretching capacity and resources.

This work has been undertaken to enable an assessment of overarching organisational preparedness for the Seventh Senedd, to identify where changes or innovations in our services would potentially be needed, and hone in on the use of resources in these practical scenarios. We have considered in particular the impacts of scenarios, their main risks and opportunities, and how these might best be mitigated and ameliorated, exploring interdependencies, and identifying creative solutions.

Election preparations

One major piece of work that happens before every election is the election transition project. This work falls into two main areas of planning activity covering:

- the end of the Sixth Senedd and the dissolution period; and
- the start of the Seventh Senedd and the welcome programme for new Members

Planning for these activities must start well before the election happens.

Dissolution guidance

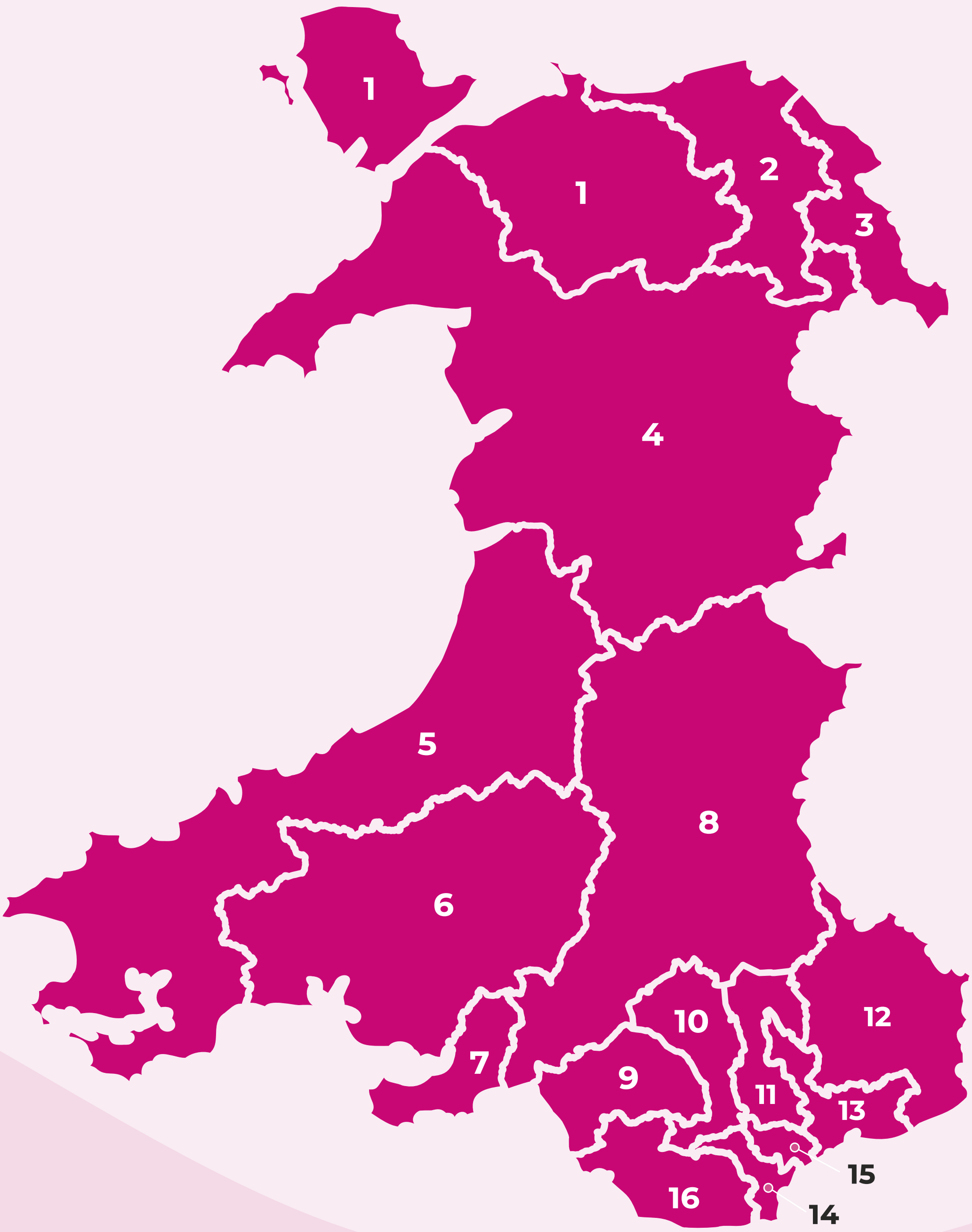
In Spring 2025, we started preparing the dissolution guidance, which include rules that apply between the end of one Senedd and the start of the next. When the Senedd is dissolved (usually one month ahead of an election), there are no Members of the Senedd, and restrictions are in place to make sure that there is an equal playing field between previous Members and other candidates standing in the election. The dissolution guidance also covers the processes for Members leaving the Senedd, whether they are standing down or unsuccessful in seeking re-election.

Welcome programme

The other major focus of the election transition project is the welcome programme. All Members must take their oath or make the corresponding affirmation as soon as possible after being elected. This is followed by an intensive period of induction and training to prepare Members for their new roles and responsibilities.

This year, we have been planning for the events that will take place immediately following the election, welcoming 96 new Members and their guests to the Senedd for the first time. We have also been designing the package of essential training and support that will be delivered from the election, over the Summer, and into the Autumn term, covering a huge range of topics. This includes support for Members, but also training and induction activities for their new staff.

Wales constituencies from May 2026



1. Bangor Conwy Môn

2. Clwyd

3. Fflint Wrecsam

4. Gwynedd Maldwyn

5. Ceredigion Penfro

6. Sir Gaerfyrddin

7. Gŵyr Abertawe

8. Brycheiniog Tawe Nedd

9. Afan Ogwr Rhondda

10. Pontypridd Cynon Merthyr

11. Blaenau Gwent Caerffili Rhymni

12. Sir Fynwy Torfaen

13. Casnewydd Islwyn

14. Caerdydd Penarth

15. Caerdydd Ffynnon Taf

16. Pen-y-bont Bro Morgannwg

Supporting the Business Committee's preparations for the Seventh Senedd

In June 2025, following **the work of the Future Senedd Committee** and to ensure procedural changes could be made in time for the Seventh Senedd, Commission staff supported the Business Committee to prioritise its procedural work programme and to hold additional meetings to deliver this work. The Business Committee published **a report on its Sixth Senedd procedural priorities** in July 2025 to communicate its approach.

Since then, the Business Committee has considered a wide-range of procedural items, including a review of the Senedd's Public Bill and Member Bill processes, proposals for a trial of committee chair job-sharing, changes required as a consequence of the ***Senedd Cymru (Members and Elections) Act 2024***, and implementing recommendations made by the Standards of Conduct Committee and the Petitions Committee.

Changes to Standing Orders were proposed by the Business Committee and agreed by the Senedd in late February and early March.

The Business Committee delivered more procedural work in the final ten months of the Senedd than it had in the previous four years of the Sixth Senedd. Supporting this significant effort required staff from across the Commission to work collaboratively, in keeping with our "one team" ethos.

We also supported the Business Committee with legacy work, aimed at assisting the Seventh Senedd with its decisions on organisation of parliamentary business and the establishment of a procedural work programme.

At the end of the Sixth Senedd, a volume of potential procedural work remained. This included items identified in the Business Committee's July 2025 prioritisation report, recommendations from the Family Friendly and Inclusive Parliament Review, the Chairs' Forum's report, and procedural work arising from legislation passed at the end of the Sixth Senedd. Commission staff supported the Business Committee to gather this information so that it could be communicated to its successor in the Seventh Senedd.

In relation to the decisions the Seventh Senedd will need to take on the organisation of parliamentary business, staff also supported the Business Committee to offer reflections from the Sixth Senedd, to help to inform those decisions. This culminated in the publication of the **Business Committee's**

legacy report, to communicate these reflections and potential procedural items to the Seventh Senedd's Business Committee, with a view to ensuring that it has a firm foundation for establishing its procedural work and organising its business.

The contribution of Senedd Commission staff was essential to delivering the Business Committee's ambitious objectives.

Standing Order changes made following the Business Committee's recent procedural work related to:

- **the Legislation (Procedure, Publication and Repeals) (Wales) Act 2025**;
- **an additional Deputy Presiding Officer**;
- **categories of Member**;
- **trialling committee chair job sharing**;
- **the threshold for forming a political group and grouping;**
- **Standing Order thresholds**;
- **Member Bills**;
- **Public Bills**;
- **declaration of interests**;
- **registration of interests**;
- **the organisation of parliamentary business**; and
- **the petitions process**.

Supporting legislation through the Senedd

Member Accountability and Elections

During scrutiny of the Senedd Cymru (Members and Elections) Bill and the Elections and Elected Bodies (Wales) Bill, there were calls to introduce a recall system and a criminal offence for deliberate deception, which received cross-party support. These amendments were not taken forward on the basis that they required fuller consideration; however the Welsh Government committed to bringing forward new legislation before 2026 to address these matters. The then Counsel General invited the Standards of Conduct Committee to develop proposals to that effect, resulting in a number of recommendations that provided a foundation for the Bill.

For the purpose of scrutinising the Bill at stages 1 and 2 of the Senedd's legislative process a new Committee, the **Member Accountability Bill (MAB) Committee**, was established, chaired by the Deputy Presiding Officer.

The **Senedd Cymru (Member Accountability and Elections) Bill** was introduced on 3 November 2025 and included three main parts:

- the introduction of a recall system for Members of the Senedd;
- strengthening standards procedures in the Senedd; and
- tackling false or misleading statements in election campaigns.

Senedd committees usually have 10-12 weeks to consider a Bill's general principles but, with the next Senedd election approaching, Commission staff supported the Member Accountability Bill Committee to complete its evidence gathering and **publish its Report** by 23 December 2025.

Stage 1 scrutiny of the Bill took place in Plenary on 13 January 2026, with the Senedd unanimously agreeing the general principles. Stage 2 proceedings took place on 12 February and Stage 3 proceedings took place on 17 March, with Stage 4 proceedings taking place immediately following Stage 3 the same day. The Bill was passed with only one vote cast against. The Bill received Royal Assent on 27 April 2026.

Supporting Equality, Inclusivity, Dignity and Respect

In March 2026, the Family Friendly and Inclusive Parliament Review (FFIPR) and the Standards of Conduct Committee's Dignity and Respect Inquiry reports were published. They marked an important milestone for the Senedd. It is the Senedd's first Gender Sensitive Audit and the Standards of Conduct Committee's report laid out proposals for significant changes to the standards system and supporting a culture of dignity and respect within the Senedd.

Both reports included a range of recommendations for the Senedd, Business Committee, Standards of Conduct Committee and the Senedd Commission, to be considered in the Seventh Senedd.

The Family Friendly and Inclusive Parliament Review

The **Family-Friendly and Inclusive Parliament Review** ("the Review") was conducted in response to a recommendation from the Reform Bill Committee, in its scrutiny of the Senedd Cymru (Electoral Candidate Lists) Bill. This resulting report draws on evidence and analysis from a review of culture, rules, and ways of working in the Senedd undertaken during the autumn of 2025.

The Senedd Commission established a cross-party board of Members, chaired by Joyce Watson MS, to oversee the Review. A team from Cardiff University gathered, analysed and presented a significant amount of evidence relating to these matters, including the views and experiences of current and former Members of the Senedd. The Review benefitted greatly from this wealth of first-hand experience.

The Review also compared the findings for the Senedd to international standards of best practice. It shows that the Senedd compares well, for instance, in its commitment to inclusive working practices, from parental leave and caring allowances, hybrid working and proxy voting to public engagement. It also found high levels of female representation and participation, but that more can be done to embed equality into leadership, representation, and scrutiny.

The Report, **A Senedd for All: Family Friendly and Inclusive Parliament Review**, made recommendations in many areas, including measures to monitor online abuse of Members and to establish a 'Safe Participation in Politics Taskforce'. The mainstreaming of equalities considerations was also identified as a priority when scrutinising policies, budgets and law-making, and that Committees should routinely undertake one Equality Mainstreaming

Model engagement per Senedd term to ensure that they take account of the needs of different people.

The recommendations aimed to institutionalise ways of working that promote and advance equality, rather than relying on discretionary practices and individual champions to lead change.

This Review is a starting point. The Board recommended establishing an implementation board to drive and monitor the delivery of the recommendations. It will be a matter for the next Senedd and Senedd Commission to respond to the recommendations of the Review.

The Dignity and Respect Inquiry

The Standards of Conduct Committee agreed to conduct an inquiry into 'dignity and respect' following the receipt of a report from the Senedd Commission on the existing dignity and respect policy.

The recommendations in their Report **Inquiry into Dignity and Respect: Introducing more independence and support into the complaints process in the Senedd**, are part of an ongoing process aimed at enhancing the Senedd Standards landscape and ensuring greater trust, transparency and support in those processes and the political institution as a whole.

Review of the Code of Conduct for Members of the Senedd

The Code of Conduct for Members of the Senedd (the Code) sets out the standards of behaviour and personal conduct expected of all Members.

The previous Code was agreed at the beginning of the Sixth Senedd in May 2021. The Standards of Conduct Committee agreed to review the Code ahead of the Seventh Senedd, building on its work around the dignity and respect agenda and its **report on 'Dignity and Respect**. The Committee's aim was to ensure that the Code reflected contemporary standards in public life and was relevant to the political, constitutional and cultural context in which Members of our evolving Parliament operate.

The Committee's **Review of the Code of Conduct report** explains the changes to the Code.

The revised Code of Conduct for Members of the Senedd will come into force at the commencement of the Seventh Senedd.

Review of Committee effectiveness in Sixth Senedd

In preparation for the Seventh Senedd, the Chairs' Forum undertook a review of committee effectiveness during the Sixth Senedd. The aim of this work was to ensure that the Senedd's committees, which are central to scrutiny, accountability and the development of Welsh legislation, continue to operate with clarity, purpose and impact in the Seventh Senedd.

The report, **Reviewing Committee Effectiveness in the Sixth Senedd**, summarised the findings of the Forum's review. It highlights key themes and sets out reflections to support the continued development of a committee system that is resilient, inclusive and equipped to meet the scrutiny demands of a maturing Parliament.

1. Ymlaen intern scheme – our third cohort of interns share their experiences at a staff event.
2. Working bilingually – supporting Members and staff to develop their language skills.

Working Bilingually

The changes brought about by the Senedd Cymru (Members and Elections) Act 2024 required the Commission to take a fresh look at the official languages framework. Our aim is to ensure that it is fit for purpose and that we can continue to provide excellent bilingual services by default, notwithstanding a significant increase in demand for the services. We undertook a survey of Sixth Senedd Members and Support Staff on the current framework, and further consultation will take place at the beginning of the Seventh Senedd.

Bilingual working is an integral part of the advice and guidance developed to support new Members. The recommendations of the Chairs' Forum's Review of Committee Effectiveness in the Sixth Senedd have also been taken into account. We have developed a new method for gathering information on the language skills and preferences of all Members and Support Staff, which will enable the Commission to provide tailored support to all Members in their language of choice from their first day in office.

This year has also seen new developments with our HR and Payroll system implementing new modules, including the Performance Review module for Commission Staff, and continuing to offer a high-quality bilingual experience for users. The lessons learned from the initial stages of the project have been valuable in shaping our approach to implementing further modules or additional elements, notably a Learner Management System and an Onboarding portal. Both will be launched at the beginning of the Seventh Senedd and offer fully bilingual functionality for users, enhancing the experience of new Members and support staff following the Senedd election.

Sharing expertise remains a priority for the Commission, and we have welcomed a number of parliamentary and international visitors. We were pleased to host a joint visit from the Irish Language Commissioner of Northern Ireland, Ulster University and Queen's University, Belfast in February 2026. This was a further opportunity to share information on the work of the Translation and Reporting Service and bilingual working within the Senedd.

The Commission's relationships with the Welsh Language Commissioner's Office and the National Centre for Learning Welsh offer regular opportunities to benchmark and improve our services particularly in relation to using Welsh in the workplace.

Following the Senedd election, we will continue to work on developing a new Official Languages Scheme for the Seventh Senedd, consulting and engaging with stakeholders to ensure the Scheme reflects the needs of the organisation and the people we serve. The coming year presents opportunities to strengthen our commitment to bilingualism, and we are determined to continue leading the way as a truly bilingual legislature.

Rooted in Our Dhaqan
exhibition paying tribute to the strength, resilience, and beauty of Somali heritage.

International Engagement

Our international activities:

- focus on Parliamentary business, enabling the Senedd to deliver its core function of representing the interests of Wales and its people by enhancing the exchange of knowledge, ideas and experience; and
- recognise the value and importance of building the institutional and international reputation of the Senedd through engagement and collaboration, whether it be Member or Committee-led, official level or Parliament to Parliament.

Hosting International Networks at the Senedd

British Islands and Mediterranean Regional Conference (BIMR)

June 2025 saw the Senedd host a major international conference, organised and supported by Commission staff, which was well attended by over 40 elected Members from the majority of the region's Branches, International Observers from Quebec and South Africa as well as the Secretary General, Stephen Twigg.

The theme of the three-day conference was "Addressing the Needs of a Modern Parliament", which looked at the democratic measures in place to safeguard diverse representation in Parliaments as well as the support and education available to parliamentarians.

The conference included the launch of the regional LGBT+ Network at the Senedd. Numerous plenary and workshop sessions examined subjects including: Supporting the Mental Health and Wellbeing of Parliamentarians; the Welsh Youth Parliament experience; the importance of LGBT+ voices in parliament and the use of Artificial Intelligence in Parliaments.

The Conference provided an excellent opportunity to showcase the Senedd and its work whilst providing a taste of Welsh culture, language and hospitality.
Report of the 54th BIMR Conference

Notable International visits

Llywydd visit to the Assemblée Nationale du Québec 22-23 May 2025

The Llywydd undertook an official visit to the Assemblée National du Québec at the invitation of Speaker Nathalie Roy MNA. As part of the visit, the two Speakers signed a Memorandum of Understanding, which recognises the ongoing friendship between the two legislatures and agrees to promote the development of bilateral relations and strengthen those relationships. Report of the visit

Visits to the Senedd

7 May 2025 – Hon Pat Weir MP, Speaker of Queensland Parliament

14 May 2025 – Senator Sue Lines, President of the Australian Senate

2 July 2025 – Hon Ben Franklin MLC, President of the New South Wales Legislative Council

Member Networks

Commonwealth Women Parliamentarians Regional Workshop (April 2025)
The Senedd was represented by Sioned Williams MS at a CWP workshop held in Nassau, Bahamas. **Report: Parliamentarians as drivers of women's economic empowerment**

CPA 61st Canada Regional Conference (July 2025)
The Senedd, represented by Deputy Presiding Officer, David Rees MS was invited by the Assemblée Nationale du Québec to attend the CPA Canada Region Conference as an international observer. **Report of the Senedd's participation**

Commonwealth Women Parliamentarians Regional Conference (February 2026)
The Senedd was represented at the Annual Regional CWP conference in Belfast by Sioned Williams MS and Rhianon Passmore MS.

British Islands & Mediterranean Region (BIMR) Commonwealth Parliamentarians with Disabilities (CPwD) Forum (February 2026)
Mark Isherwood MS represented the Senedd at the first Commonwealth Parliamentarians with Disabilities (CPwD) Forum, hosted by the Scottish Parliament

68th Commonwealth Parliamentary Conference (October 2025)
The CPA's Annual flagship conference took place in Bridgetown, Barbados. The Senedd was represented by Natasha Asghar MS and Alun Davies MS. **Report of the Senedd's participation in the Conference**

CPA BIMR Election Observation Missions (2025)
Alun Davies MS participated in the BIMR Election Observation Mission to the Cayman Islands in April and led the Mission for the Falkland Islands election in December.

CPA BIMR LGBT+ Network Roundtable (November 2025)
Adam Price MS and Hannah Blythyn MS attended the inaugural LGBT+ Forum in Westminster.

CPA Conference on The Role of Parliament in Shaping the Future of Responsible AI (November 2025)
This CPA Conference was held in Kuala Lumpur, Malaysia and was attended by Hannah Blythyn MS and Adam Price MS. **Report on the AI Conference**

67th British-Irish Parliamentary Assembly (BIPA) Plenary (October 2025)
The **67th Plenary meeting of the Assembly**, hosted by the UK Parliament delegation in Weybridge was the first to be held after the electoral hiatus in Assembly activities.

The Senedd delegation was led by Deputy Presiding Officer David Rees MS, and included Heledd Fychan MS, Darren Millar MS and Joyce Watson MS.

68th BIPA Plenary (March 2026)
The Deputy Presiding Officer David Rees MS, accompanied by Joyce Watson MS and Carolyn Thomas MS attended the **68th BIPA Plenary** in Tralee, County Kerry.

Meeting of British-Irish Parliamentary Assembly (BIPA) Committee D - Peoples and Cultures Committee (December 2025)
The Senedd hosted members of BIPA Committee D, the Peoples and Cultures Committee. The visit was an evidence-gathering session for their inquiry into Rural Housing, with Heledd Fychan MS attending as the Senedd representative on the Committee.

British-Irish Parliamentary Assembly (BIPA) Committee B: Climate, Energy, Science & Technology (February 2026)
Committee Chair Darren Millar MS represented the Senedd at a meeting as part of its inquiry into future energy security in Dublin.

1. DPO, David Rees MS, participating in CPA Canada Regional Conference, hosted by the Assemblée Nationale du Québec. (Quebec City – July 2025).

2. DPO, David Rees MS, with Nathalie Roy, President of the Assemblée Nationale du Québec (Quebec City – July 2025).

3. Sioned Williams MS representing the Senedd at Workshop on Women's Economic Empowerment (Nassau, Bahamas April 2025).

4. Natasha Asghar MS and Members of the CPA International Executive Committee (Barbados, October 2025).

5. CPA BIMR 2025 – Official Conference Photograph (Senedd, June 2025).

6. CPA BIMR 2025 – Launch of BIMR LGBT+ Network (Senedd, June 2025).

Wales and the EU

The Senedd continued to engage in the UK-EU structures for parliamentary relationships. Members of the Senedd attended both the UK-EU Parliamentary Partnership Assembly and the Committee of the Regions-UK Contact Group.

The Deputy Presiding Officer hosted a visit programme to the Senedd by EU Ambassador and European Heads of Mission (April 2025), the Head of the European Parliament's UK Liaison Office (November 2025) and the European Parliament's Rugby Team (November 2025.) The Senedd has also welcomed a range of Ambassadors and officials from European Member States and regions.

The Senedd's Brussels office has supported and facilitated Senedd committee and Senedd Member engagement with the EU institutions. A cross-committee delegation of Senedd Members visited Brussels and met with a range of EU institutions as part of their inquiry into the future UK-EU relationship (June 2025).

Commission staff maintained their engagement with the prestigious European Union Visitors Programme; a training programme for young professionals working in relevant fields.

Senedd Business taking on an international focus

Scrutiny and engagement of international affairs remain a priority area for Senedd committees.

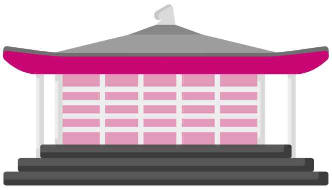
- Four Senedd Committees published a **joint report on the review of the UK-EU Trade and Cooperation Agreement**. A Senedd first, this model of joint committee work was identified by Senedd Members as a model of good practice.
- **Settled but not safe? EU citizens who stayed after Brexit,** was the final monitoring report from the Equality and Social Justice committee on the operation of the EU Settlement Scheme (EUSS) and European citizens' rights in Wales.
- Two key reports were published by the Senedd's Culture, Communication, Welsh Language, International Relations and Sport Committee this year: **Mission Cymru** sets out principles for international engagement that a future government should adopt (February 2026); **Wales-Ireland: A portrait of brilliant possibility** calls for a continued focus on this key relationship (March 2026).
- The Legislation, Justice and Constitution Committee continued its scrutiny on non-trade international agreements publishing its **Lessons from 100 Treaties report** in March 2026.

In Plenary, the Senedd has frequently reflected and responded to key events that have shaped the world this year, such as the war in Ukraine, the Israel-Gaza conflict and the Iran conflict.

To have citizens at the heart of all we do

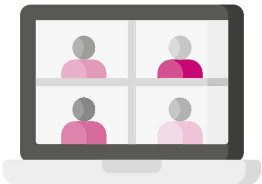
This section of the Annual Report highlights the work we have done to raise awareness of the Senedd and its work and to make it more accessible to the people of Wales.

People of Wales and the estate



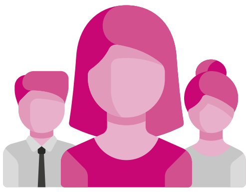
Total number of visitors to Senedd and Pierhead

166,758



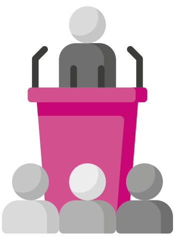
Total number of tours, in person and online

403



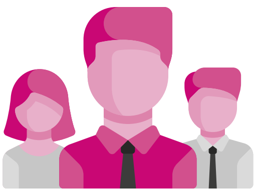
Total number of attendees to tours, in person and online

12,667



Total number of events held on and off the estate

282



Total number of participants to events held on and off the estate

31,829

People of Wales and the estate

Number of citizen engagements sessions

115

Number of participants in citizen engagement sessions

628

Number of education visits (inbound outbound and virtual)

904

Number of participants in education visits (inbound outbound and virtual)

56,333


UNISON
education


MORE
POWER
TO YOU
FY NYFODOL
YN Y FFRÂM
FRAMING MY
FUTURE


YOU

Election Communications and Engagement

More Power to You

Engaging the Public in the Senedd election

Our election campaign - *More Power to You* - uses empowering language and vibrant visuals to boost confidence and encourage participation in the Senedd election.

Targeted Approach

We aim to raise awareness of Senedd changes, increase understanding of the Senedd's role, and increase voting intention - especially among young people and those in lower socio-economic areas. Using audience research and behavioural science to inform our plans, we are employing a multi-channel approach to target priority groups, while still ensuring all eligible voters are reached.

Community Engagement

We have visited all 16 new constituencies, attending high-footfall shows and smaller, local venues. We strengthened ties with underrepresented groups through grassroots links, such as attending the Ukrainian and Hong Kong Cardiff communities in the locations they meet, offering translation support to ensure safer and more confident participation.

Education Sessions

Since autumn, we have run extensive sessions targeting new voters - including 108 sessions in January alone - and provided information both on-site and online through *Understand Your Vote* workshops.

Online Presence

We launched a TikTok channel to reach younger audiences, creating bespoke content such as a "countdown" series filmed in iconic locations across Wales.

Our refreshed website election page shares essential information through blogs and FAQs, using social media listening and community engagement feedback to ensure the information people are searching for is easily accessible.

Etholiad 26 article series

We published a **series of articles** bringing together important information about the election, including the changes being introduced for the election, an explainer of the new electoral system and analysis of the results following the election.

Accessible Information

We have developed information resources in BSL, Braille, easy-read formats, and multiple languages based on user needs and research.

Media Coverage

We have provided multiple media briefing sessions, including for national outlets and new media, like podcasts, to ensure widespread and accurate reporting.

Collaboration

We work closely with relevant organisations, including the Electoral Commission and local authorities, to align communication strategies and collaborate where possible, saving money and avoiding audience confusion.

Advertising

Our marketing campaign began in February, with a billboard in Cardiff's Central Square to make the most of half-term and Six Nations footfall, and adverts on major digital platforms; with peak campaign activity from 20 April to 7 May.

All our activity is monitored and evaluated regularly. The results of this campaign will be available in next year's Annual Report.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MORE
POWERFUL
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THINK

Communications and Engagement strategy

The final year

This was the final year of our Communications and Engagement Strategy, which aims to raise awareness, increase understanding and encourage participation.

Adapting to meet audience needs

The biggest shift this year has been in our digital approach. We've quickly adapted to changes in platforms' business models and algorithms. We launched a TikTok channel to reach younger audiences – successfully reaching 16-34-year-olds.

We've shifted our Facebook approach to give a stronger focus to plenary, particularly when topics of interest to this audience are covered. This has led to a surge in reach – with over 1.8 million reach between April and December and a 1,200% increase in Q3 compared to the same quarter in 2024.

Overall, there was a 266% increase in reach across our social media channels in Q3, when compared to the same quarter last year.

Our engagement efforts have shifted to raising awareness of the changes to the Senedd and the May election, with a significant uplift in community engagement, including attendance at more summer shows and in community hubs across Wales.

Reaching audiences who may not feel their voices are traditionally heard by the Senedd is a key aim of our strategy. In Q3, approximately 90% of those we engaged with had never engaged with us before.

Visitors to the Senedd experienced a refreshed tour script to include the upcoming changes, supported by an exhibition and leaflets and our efforts to ensure diverse voices shape the work of the Senedd continued.

We supported safe and inclusive methods to shape Committee work from engagement with the BSL community on the BSL (Wales) Bill to involving the voices of those with lived experience of homelessness as part of an inquiry into housing services for vulnerable people.

The success of the new *Y Farchnad* format to support organisations engage with Members continued with a themed marketplace for International Day of Disabled

People – welcoming 12 organisations and a special performance of 'Silent Glimpses, Loud Truths' by Hijinx Theatre.

Our exhibition programme continues to engage new audiences and raise awareness of the Senedd through national press coverage. Exhibitions, such as *Not lost in translation,* which featured Bishop William Morgan's 1588 translation of the Bible into Welsh, emphasised the Senedd's place in the continuation of Welsh heritage. Whilst *Wales: A Home from Home,* explored Wales's diverse global communities and highlighted the Senedd's role at the heart of a multicultural, global Wales.

A full evaluation of our strategy will be completed early in the 26-27 Financial Year, with lessons learned alongside audience research used to develop our new strategy.

Wales: A Home From Home
exhibition of stories gathered from Wales' diverse global communities.

Using Generative AI to support a modern Parliament

During 2025-26, the Senedd Commission made significant progress in the responsible deployment and use of Generative Artificial Intelligence (AI), focusing on practical benefits while ensuring strong governance, transparency and control.

The Commission's approach to Generative AI is founded on three strategic pillars:

- improving productivity
- enhancing accessibility
- supporting staff wellbeing

Throughout the year, activity focused on testing whether AI technologies can deliver meaningful value in a parliamentary context while aligning with the Commission's values and statutory responsibilities.

A major part of this work was a structured pilot of Microsoft Copilot for Microsoft 365 and Microsoft Teams Premium within the Commission's secure Microsoft environment. These tools were selected to allow staff to explore AI-assisted drafting, summarisation, meeting support and information retrieval, while ensuring that Commission data remains protected and subject to existing security controls. The pilot has enabled the Commission to start to build a clearer understanding of where Generative AI can improve efficiency and collaboration, and where human judgement and oversight remain essential. The pilot was extended in November to allow this work to complete.

Alongside practical trials, the Commission strengthened its governance framework for AI. An AI Governance Group oversees risk appetite, legal compliance and ethical considerations, while an AI Opportunities Group identifies potential use cases that align with organisational priorities. During 2025, this governance approach was embedded through the development of an AI policy, the completion of impact assessments, and the continued management of AI as a corporate risk.

Recognising the importance of supporting Members, work also progressed to extend the AI pilot beyond staff. Additional licences were rolled out to Members, and decisions taken to include Microsoft Copilot licences as part of the Seventh Senedd Members' ICT Allocation. This will enable Members and their staff to benefit from AI-assisted productivity and accessibility tools within a Commission-managed and well-governed environment.

The Commission remains mindful that Generative AI brings risks as well as opportunities, including bias, inaccuracies, privacy concerns and over-reliance on automation. Throughout 2025, emphasis has therefore been placed on guidance, training and clear expectations that AI is an assistive technology, not a replacement for professional judgement.

This measured and evidence-led approach has allowed the Commission to make informed decisions about future investment in AI, while maintaining public trust and ensuring that technology continues to serve the democratic process.

Welsh Youth Parliament

This year the Welsh Youth Parliament (WYP) has been focusing on its work in three key areas: Crime and Safety, Poverty and Cost of Living and Public Transport and Active Travel.

Behaviour in Schools was the focus of the Crime and Safety Committee, which was the first issue of the third Welsh Youth Parliament term to be consulted upon. Nearly 2,000 young people from across Wales contributed to this work, through sessions in schools, a survey and focus groups, ensuring that young people's voices continue to inform the recommendations the WYP make to Welsh Government.

The **Safe, Included and Heard Report** was presented by the Welsh Youth Parliament Members (WYPMs), and debated with the Cabinet Secretary for Education, and the Children's Commissioner for Wales during a Plenary session in November 2025.

In addition to carrying out work on issues identified by the WYPMs themselves, they have also been active in having their say on issues debated by Senedd Committees. This has seen WYPM participate in discussions with Members of the Senedd on various topics including the scrutiny of the Welsh Government's budget, which included a meeting with the Finance Committee to discuss budget priorities for young people in Wales, and an opportunity to take part in a private discussion with the Cabinet Secretary for Finance, and the Finance Committee to follow up on evidence given at the previous meeting and raise further questions.

Following the publication of the Safe, Included and Heard Report, the WYP initiated a break in the term – to enable WYPMs and WYP staff to focus efforts on raising awareness of the upcoming Senedd election with 16 and 17 year olds. Key to this effort is peer to peer learning through the WYPMs themselves engaging in activities with young people in their schools, colleges and youth groups to encourage voter registration, and instigating conversations about why voting is important. Following the break, the WYP will return and engage with the newly elected Government to carry out its work on its next two priorities, over a slightly elongated term to enable the WYP to carry out its work effectively.

To use resources sustainably

This section of the Annual Report highlights how we use our resources to support the business of the Senedd and how we ensure we use them efficiently, effectively and sustainably.

Ways of Working

This has been another extremely busy year, with both the Tŷ Hywel 26 and Siambr 26 projects completed.

Tŷ Hywel 26

Works to create the new Members' offices began in Spring 2025 and were completed by the end of summer recess. This involved relocating Commission staff and Welsh Government to accommodate the increase to 96 Members after the Senedd election in May 2026. Following consultation with party groups, two styles of offices were constructed on sections of the second and third floors, in keeping with current office provision, and to ensure greater flexibility in future allocation of offices.

To coincide with this, works were undertaken to relocate Welsh Government and to repurpose the space held by BBC and ITV.

Siambr 26

Following the agreement and approval of the new Siambr design in December 2024, the building works element was tendered and awarded in early 2025 and works commenced shortly after.

Key changes included; changes to the desk geometry layouts; adaptions to desk designs to integrate a permanent lectern; changes to the surrounding acoustic wall finishes; the installation of ramps in place of steps to significantly improve accessibility; and the elevation of the Llywydd position to improve lines of sight.

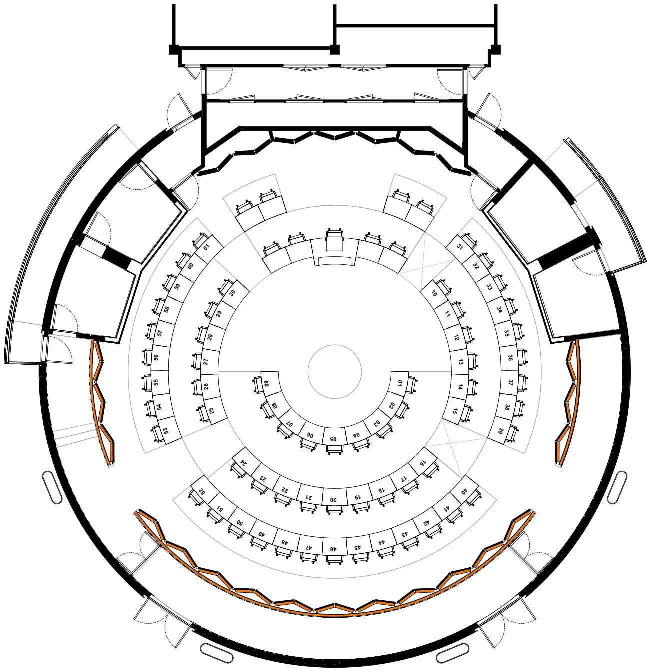
Building works were carried out predominantly by Welsh suppliers, with a number of materials being repurposed for use within the new Siambr, including much of the oak desking and doors. Vegan leather was used on the integrated desk lecterns and Siambr chairs to ensure that the project was delivered with environmental, social and sustainable considerations at its core.

For the past year, Members have met in the debating chamber in the Tŷ Hywel building behind the Senedd. With work complete, that space returns to the Senedd's education and visitor programme, to host sessions for schools and community groups. Members returned for their first Plenary of the final term of the Sixth Senedd in the newly expanded Siambr on 24 February.

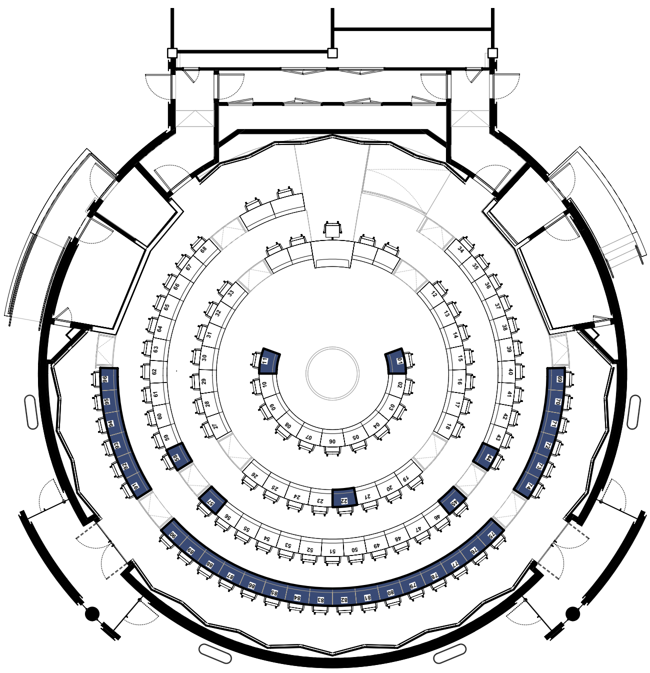
The redesign was overseen by RSHP, the architects behind the original award-winning Senedd building, ensuring the expansion stays faithful to the iconic design.

Ivan Harbour, Senior Design Director, RSHP said: "Twenty-five years ago, we set out to create an emblematic home for Welsh democracy, with the Siambr at its heart, designed to encourage the public to witness and engage with political life. Today, this sensitive expansion, planned for all those years ago, allows the Siambr to accommodate more Members of the Senedd while preserving its openness, transparency, and the original spirit of participation that has shaped the Senedd's identity."

Since 2006 the Senedd has been recognised internationally, including honours such as the RIBA National Award, Civic Trust Award, and the Chicago Athenaeum International Award, and was shortlisted for the RIBA Stirling Prize.



Removable wall



Additional seats

Llywydd of the Senedd, Rt Hon Elin Jones MS, said: “This return to the Siambr marks an important milestone for our Senedd. Our debating chamber has been transformed to meet the needs of a larger parliament and a new era of Welsh democracy as we look ahead to the election on 7 May. This is a building shaped around openness, sustainability and the people we serve, and the changes reflect the next chapter in our democratic journey.”

Members return to the Siambr after redevelopment ahead of 2026 election

The upgrade marks the most significant physical change to the Senedd building since it opened 20 years ago on 1 March 2006, and symbolises the most substantial development in Welsh devolution.

Cardiff Bay 2032 Project

The Bay 32 project has been established to secure the Senedd's long-term estate needs beyond the expiry of the Tŷ Hywel lease in 2032. Its objective is to use the opportunity of the lease renewal to deliver a futureproofed, sustainable and financially responsible accommodation solution that supports Members, staff and the Senedd's legislative and democratic functions.

Following the Commission's approval of an Outline Business Case in December 2024 and the launch of procurement in January 2025, the project has progressed through a structured competitive dialogue process during 2025–26. This competitive approach has enabled detailed engagement with bidders to refine design, commercial arrangements and delivery methodology, ensuring emerging solutions remained aligned with the Commission's requirements and provide value for money.

Maintaining strong value for money discipline has been integral. Competitive tension has been sustained throughout multiple dialogue rounds, helping to secure improved cost certainty, clearer allocation of risks, and a fuller understanding of the implications of different delivery, design and commercial models. This phase has also allowed the Commission to ensure that solutions are viable, robust and affordable.

The dialogue process has driven value for money and requirement refinement in core areas including:

- design development, including sustainability performance, and social value;
- commercial structure options and long-term affordability; and
- understanding and managing major risks, dependencies and opportunities.

Governance and oversight of the project has been maintained throughout, with a project SRO, supported by a Project Board, undertaking regular reporting to the Executive Board and the Senedd Commission, supported throughout by independent technical, legal and commercial advisers. Welsh Government officials have had continued involvement via a Joint Assurance Board.

In the year ahead, following the conclusion of the procurement, we will progress detailed design development and refine the commercial arrangements with the preferred bidder, within an agreed framework and financial envelope, to provide cost and delivery certainty. This will collectively inform the development of a comprehensive and evidence-based Full Business Case in line with Green Book standards, enabling the Commission to make a well-supported decision on the long-term accommodation solution during 2026-27.

Diversity and Inclusion

The Diversity and Inclusion Annual Report 2025-2026 includes detailed information on the work that the Senedd Commission has undertaken to celebrate diversity and promote inclusion as both a parliament and an employer. We also publish workforce and recruitment diversity data, an equal pay audit, gender, ethnicity and disability pay gap data. These reports are available via the Senedd Commission website.

During this reporting period, we have:

- been recognised as a Top 10 Employer for Working Families;
- continued to make improvements to our estate to increase accessibility, including developments to the Senedd Siambr;
- undertaken outreach and engagement with diverse communities across Wales to promote democratic participation and support Senedd business;
- developed an extensive campaign to promote the 2026 Senedd election with a wide reach across Wales;
- supported the progress of the Family Friendly and Inclusive Parliament Review;
- supported the third cohort of YMLAEN intern scheme, which provides paid internship opportunities for four graduates from an ethnic minority background in teams across the Senedd Commission;
- considered inclusion in our work through the completion of Equality Impact Assessments;
- held or participated in events and exhibitions that celebrate diversity and inclusion in Wales, including International day of Disabled People, St David's Day, Pride Cymru, International Women's Day, and Black History Month;

- worked with our colleagues from the Northern Ireland Assembly, the Scottish Parliament, the House of Commons, House of Lords and the Oireachtas to offer a virtual suite of presentations, events and learning opportunities for Learning at Work Week, Inclusion Month and LGBTQ+ History Month;
- rolled out mandatory training, including inclusive recruitment training for panels, and sexual harassment prevention for all staff;
- supported the ongoing work of our Workplace Equality Networks, who have continued to provide peer support and inclusion advice. We also welcomed two new sub-groups: Sied Senedd to support men's wellbeing and Café Neuro to support neurodivergent people. Our networks are represented on our Diversity and Inclusion Steering Group where they help steer our organisational approach to diversity and inclusion;
- amended our approach to reasonable adjustments for disabled staff to create a more streamlined process;
- reviewed our progress through staff surveys, including our regular People survey, Health and Wellbeing survey and Dignity and Respect survey;
- reviewed and amended a number of old and new staff policies to improve inclusion.

Refreshed Recruitment Policy

During the year, the Senedd Commission refreshed its Recruitment Policy following extensive consultation and in line with the Commission's established policy governance framework.

The refreshed policy strengthens the Commission's approach to recruitment by supporting delivery of the People & Culture Strategy and Workforce Plan, enabling more strategic and evidence-based decision-making, and reinforcing consistency, transparency and inclusion across recruitment practices. It also reflects operational learning and feedback on the previous policy and procedures.

The review and consultation process engaged a wide range of stakeholders, including the Leadership Team and Executive Board, Equality Networks, the Workforce Steering Group and the Trade Union Side through formal consultation, Partnership Forum discussions and dedicated engagement sessions.

This collaborative approach has ensured the refreshed policy is robust, inclusive and fit for purpose.

Reflections from an Ymlaen Graduate Intern

"My time at the Senedd has been nothing short of fantastic. The experience allowed me to grow professionally in my technical knowledge of buildings and their services, but more importantly in my confidence and interpersonal skills. We can all learn so much from how the Organisational Development, Learning and Inclusion Team created and tailored this programme to this year's cohort to create a good balance of pastoral conversations, mentorship and training. Wales definitely needs more graduate opportunities to gain work experience, especially for managerial roles and for members of the global majority" - Shoruk Nekeb, EFM Intern

Menopause Awareness

To mark Menopause Awareness Month (October) and World Menopause Day (18 October), the Commission strengthened its commitment to being a menopause friendly workplace by hosting a series of Menopause Cafés throughout October. The first, held in person on 3 October, brought staff together for open, stigma-free conversations over tea and cake. A bake sale ran alongside the session, raising awareness and funds for the Menopause Café charity. A second online café was held on 13 October, ensuring staff who work outside of the Cardiff travel to work area could take part. Attendance was from across the Commission and feedback highlighted the value of creating safe spaces to share experiences, provide peer support and build greater understanding.

The cafés form part of a wider programme of support under the Diversity and Inclusion Strategy 2022–2026 and the Wellbeing Strategy 2022–2025, including our Peri/Menopause: Wellbeing in the Workplace Toolkit, which is aligned with BSI Standard BS 30416, alongside a dedicated menopause information hub and a personalised risk assessment tool, which is used by employees and managers to identify, manage, and mitigate the impact of menopause symptoms on colleagues working life.

Building on this progress, the Commission is now working with Henpicked: Menopause in the Workplace, as it moves toward achieving Menopause Friendly Accreditation. This reflects a long-term commitment to fostering an inclusive culture where staff feel supported, informed, respected, and able to thrive throughout all stages of menopause.

Armed Forces Covenant

On Armed Forces Day, 28 June, Senedd Commissioners signed the Armed Forces Covenant, confirming its commitment to ensuring that serving personnel, veterans, reservists and their families are treated fairly and supported at work. The Covenant commits to promoting an Armed Forces friendly workplace, signposting support and recognising the valuable skills and experience members of the Armed Forces community bring to the Senedd.

The commitment aligns with the Commission’s wider Diversity and Inclusion Strategy and reinforces our aim to be an inclusive and supportive employer for all.

Workplace Equality Networks

EMBRACE
Our Disability Workplace Equality Network

INSPIRE
Our Women's Workplace Equality Network

PLWS
Our LGBTQ+ Workplace Equality Network

ENGAGE
Our All-staff Engagement Network

MINDFUL
Our Mental Health Support Network

REACH
Our Race, Ethnicity and Cultural Heritage Network

RISE
Our Social Mobility Network

TEULU
Our Working Parent and Carer Network

Awards and Accreditations

2025 Top 10 Employer for Working Families

Living Wage Employer

Dying to Work

Healthy Travel Wales

Armed Forces Covenant / Lluoedd Arfog Cyfamod

Committed to being a Menopause Friendly employer

Kids in Museums Family Café Standard

disability confident EMPLOYER

Endometriosis Friendly Employer

LRQA Certified ISO 14001 – UKAS Management Systems 0001

Stonewall Proud Employer Member

The National Autistic Society Cymru – autism friendly / awtistiaeth gyfeillgar 2016

Reduced grass cutting has encouraged two varieties of orchid to grow on the wildflower strip alongside the Senedd.

Sustainability

For 2025-26, there has been a further increase in activity on the estate, particularly as we build up to the election for the Seventh Senedd. This has led to an increase in several sustainability metrics - including business travel, water use, and food waste production. However, we are below our annual target for carbon. Busier buildings and a warmer summer have led to slightly more electricity use, but efficiency measures have kept this smaller than it might have been.

After the very large rise in energy costs a few years ago, prices continue to drop and our spend on utilities reflects this. Despite similar consumption levels, bills are down about a third from where they were at their peak. The water industry goes against this trend, however, with rises across the industry being reflected in an increase in our bills of around 30%, despite similar levels of water use.

In the Seventh Senedd, we expect there to be an increase in sustainability impacts. Our work over the forthcoming year will concentrate on minimising this impact, and ensuring our long-term Carbon Strategy and Bay 32 project are aligned to secure a low-carbon future for the organisation.

The Commission continues to operate a certified environmental management system, which includes an annual audit by a UKAS-accredited body against the requirements of ISO14001.

We also continue to publish **on the website** a stand-alone Sustainability Annual Report which contains more detail than the summary presented within this report.

Carbon

Our core carbon footprint has decreased this year, and we are now back below our ever-decreasing annual interim targets.

These annual interim targets help track progress towards our original net carbon-neutral goal of 2030, set out in the Senedd Commission's **Goodbye Carbon Strategy** published in 2021. Given changes to the carbon reporting landscape, both in Wales and the wider UK since 2021, especially around offsetting and Scope 3 (supplier) emissions, the Commission will be revising this strategy over the next year.

Two big contributors to reaching this year's target have been lower heating demand and reduced air travel. The UK electricity grid conversion factor also dropped this year, after two years at around the same level, due to an increase in use of renewables across the network. We have benefitted from this; our electricity consumption rising slightly but this component of our carbon footprint dropping.

Over the past year, we have been fortunate enough to have an Ymlaen scheme[4] Intern improving our Scope 3 carbon data by working with suppliers and procurement teams to make this information more holistic and accurate. This has, in the first instance, led to a rise in this wider carbon footprinting data, as more has been included in the scope of the work. But this groundwork will enable us to make better-informed decisions around carbon when purchasing goods and services in future, and ensure we are operating a best-practice model of carbon reporting. More information on this methodology can be found in the main **Sustainability Annual Report 2025-26**.

Energy

After the volatility of a couple of years ago, energy prices continue to fall. In response to feedback from stakeholders, we have kept set-points consistent across our estate, following some reductions when prices were at their peak. This has allowed us to compare more closely to last year, including how well the buildings respond to outside temperatures and notice the savings from more energy-efficient equipment being installed.

Gas use has come down again this year to a level comparable to two years ago. The colder year we had last year, and increased gas consumption, was reflected in Degree Days data showing there was indeed a demand for more heating. However that has come down this year, with the drop in gas consumption even exceeding the drop in Degree Days (20% vs 11%). Wholesale gas costs have come down as well; combined with lower consumption we saw gas spend drop significantly (30%+).

Electricity consumption increased slightly for this period- up 2% on last year. A number of variables have contributed to this, including a warmer summer in 2025 than 2024 (more than doubling of the number of Cooling Degree Days), and the boilers for the Pierhead building being out of service; requiring

[4] The **Ymlaen intern scheme** is a paid internship programme at the Senedd Commission aimed at providing graduates from Black, Asian and Ethnic Minority backgrounds with work experience and skills development in Welsh public service.

electricity to heat some of the building. Given these factors, the 2% increase is lower than might have been expected, testament to further efficiency measures, including the installation of more LED lights on the estate. Electricity costs also dropped this year, with our spend almost 30% lower than in 2024-25.

The Commission continues to purchase energy via a government framework, over a long purchasing window. This offers economies of scale as we buy alongside much of the rest of the public sector, and the purchasing strategy irons out fluctuations in the market; allowing us to more accurately forecast spend.

Over the forthcoming year, one significant change to energy consumption will be the connection of our two largest buildings (Tŷ Hywel and the Senedd) to the Cardiff Heat Network. This will provide us with a resilient, local supply of low-carbon energy and help to further decrease our carbon footprint.

Waste, water and other resources

Waste production has dropped this year - down to the overall tonnage we were seeing two years ago. All waste was sent for recycling or energy recovery, and none to landfill. However, we have increased the percentage being recycled. We also saw an increase in food waste being composted- largely due to increased activity on the estate, through increased use of the canteen and of demand for event catering.

Over the forthcoming year, we will again review the availability and awareness of recycling bins around our buildings and encourage Members, staff and visitors to recycle as much as possible.

Water consumption has increased slightly, by around 12%, again this is largely a response to increased activity on the estate over the past year. Water costs, however, have risen significantly; 30% increase for supply and sewage charges over the past 12 months. This is a direct price rise by our supplier and is broadly indicative of rises across the sector. With only single suppliers available in each area, we can only target efficiency savings to lower our spend here.

The Commission continues to procure goods like stationery as well as utilities, through centrally-coordinated Welsh Government frameworks. Sustainability staff are involved in the development of specifications and tender reviews for all major contracts, ensuring standards such as Fair Trade and FSC are specified wherever relevant. We continue to request that new suppliers calculate the carbon footprint of goods where possible, in order to help us more accurately calculate our own footprint.

Travel

After a rise in travel emissions last year, particularly an increase in air travel, we have seen a slight reduction this year. Overall travel mileage and claims costs are higher than some years, however; a pattern previously witnessed in the year preceding an election. The Commission continues to promote the travel hierarchy[5] to staff and Members, and will investigate more active measures to reduce emissions in the new Senedd.

Electric vehicles (EVs) are a mode of low-carbon transport, which we continue to support, operating an EV pool car for business trips and engagement activities. This not only reduces emissions in the areas visited, but also promotes this technology. There are charge points on the estate for EV drivers, which are now fully-occupied on business days. A salary sacrifice scheme is also in operation for EVs, particularly to promote low-emission travel for those who have to drive for work, including Members' travel around their constituencies.

IT systems are in place to continue to support hybrid working, with hybrid meeting rooms and improving virtual meeting technology.

The Commission continues to be a member of the Public Service Board (PSB) group for active travel, achieving the Healthy Travel Employer charter mark, reflecting the facilities provided for those walking and cycling to work, as well as for EV drivers and e-bike users.

Biodiversity

With our small, urban estate, we are limited by the impact we can have on the wider biodiversity of the area, but this hasn't stopped us making improvements wherever possible. These include physical measures around the buildings and in procurement; making responsible decisions around sourcing of raw materials- specifying options like FSC timber.

We continue to promote diversity of habitat to encourage biodiversity on our estate. The garden strip thrives and is filled with pollinator-friendly plants along with a small pond and fruit trees which are currently blossoming. Continuing

[5] The Travel Hierarchy is a tool that assists in considering the least impactful options for journeys.

the limited cutting regime of the land alongside the Senedd has allowed it to produce a wide range of flora, including two varieties of orchids. This area now attracts a range of insects, including damsel flies and butterflies.

The bug hotels area has several years' worth of Christmas tree trunks in various states of decay, with additional holes drilled into them to support nesting insects. The little hotels themselves, sited on the south-facing wall above the log pile are very popular with solitary bees and fascinating to watch!

After a difficult year for the Pierhead bees in 2024, we were encouraged to see honey stores much higher towards the end of the summer in 2025. More favourable weather and growing conditions meant stocks were higher in our two hives and we were able to take a honey crop for the first time in a couple of years. The honey sales generate a small amount of cash, which is able to be put back into the project to ensure its own sustainability.

Aligning with the Biodiversity Reporting requirements for the Welsh public sector, we publish more information on this topic in our main **Sustainability Annual Report**.

Other Impacts

Although the sphere of influence of our Members encompasses various aspects of life in Wales, the operations of the Senedd Commission are largely confined to our buildings in Cardiff Bay and a small office in North Wales. These sites are not considered to be at immediate risk from climate change impacts, with Cardiff Bay being somewhat protected by the Cardiff Bay Barrage. Nonetheless, our Carbon Neutral Strategy incorporates measures such as solar PV systems to provide additional safeguards against future uncertainties, a measure to be adopted as part of the Bay32 project.

Our biggest capital project was the expansion of the Senedd Chamber, or Siambr, to accommodate the larger Senedd. The original design of the building adhered to BREEAM Excellent criteria for its environmental features and this was something we sought to continue in the Siambr project. The original Welsh oak desks were removed and re-built, with 70% of the wood being salvaged into the new desks. We also used local contractors; the primary one being based in Brecon. The new lights in the Siambr are all LEDs, and the heating and cooling systems were upgraded to provide future resilience in a changing climate.

In our previous report, we discussed the lifecycle replacement of the building management system (BMS) in the Senedd building. This work is now almost complete and will allow us to access improved monitoring data and more easily improve energy efficiency in a building that, this year, celebrates its 20th anniversary.

We continue to operate a system of Sustainability Impact Assessment for new projects and contracts and have been working to design Carbon Literacy training for staff. This will help embed carbon awareness in key decision-making processes, particularly around procurement.

Greenhouse Gas Emissions[6,7,8]		**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**
Non-financial indicators (tCO_2e)	Total gross emissions scope 1	252	211	182	210	163
	Total gross emissions scope 2	465	431	435	420	370
	Total gross emissions scope 3	144	217	235	261	225
	Total outside of scope emissions	4.3	4.1	5.6	5.9	5.6
	Total gross emissions	865	863	857	898	763
	Total net emissions	861	859	851	891	757
Expenditure on accredited offsets (e.g. Government Offsetting Fund)		£0	£0	£0	£0	£0
Financial Indicators (£)	CRC Gross Expenditure	N/A	N/A	N/A	N/A	N/A

[6] All energy data now contains current and retrospective transmission and distribution emissions and well-to-tank emissions where applicable.
[7] All travel data now contains current and retrospective well-to-tank emissions for fuel use.
[8] Excludes MS and MSSS travel January to March 2026 due to delayed reporting requirements. Previous years have been adjusted as final claims for those years have been processed.

Energy Consumption[5]		**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**
Non-financial indicators (kwh)	Electricity (renewable tariff from 2018)	2,179,254	2,209,985	2,109,437	2,029,970	2,084,693
	Gas	1,352,857	1,083,181	1,020,916	1,149,889	890,719
	Biomass (renewable)	275,885	391,500	522,000	548,100	500,000
	Combined heating demand	1,628,742	1,474,681	1,542,916	1,697,989	1,425,000
Non-financial indicators (tCO2e)	Total energy emissions	800	701	686	634	697
Financial Indicators (£)	Total energy expenditure	424,857	437,974	1,195,034	935,669	676,717

Water consumption		**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**
Non-financial indicators (m3)	*Supplied (direct)*	*2,326*	*4,408*	*4,227*	*3,759*	*4,198*
	Collected (indirect)	*231*	*469*	*761*	*514*	*629*
	Abstracted (indirect)	*0*	*0*	*0*	*0*	*0*
Financial indicators (£)	*Expenditure on supply and sewerage*	*11,387*	*16,832*	*15,705*	*14,237*	*18,430*

Waste		**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**
Non-financial indicators (tonnes)	Total waste arising	50	63	63	81	67
	Recycled/ Recovery	49	63	62	79	67
	Energy Recovery	23	27	21	31	21
	Landfill	0	0	0	0	0
	Waste composted	1.9	6.1	7.3	9	9.5
	Hazardous waste	0.14	0.37	0.18	0.41	0.13
	Paper purchased (A4 million sheets equivalent)	0.65	1.97	2.05	1.97	1.29
Financial indicators (£)	Expenditure on all waste disposal	15,206	25,199	19,961	20,539	24,163

Official Travel[6,7]		**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**
Non-financial indicators (miles)	Business travel	*184,005*	*503,784*	*597,583*	*680,395*	*609,527*
	Owned and leased vehicles	*4,153*	*5,138*	*5,869*	*4,636*	*7,995*
Financial Indicators (£)	Expenditure on official business travel	*88,140*	*202,878*	*245,774*	*273,616*	*227,800*

The information contained above has been developed for our Annual Report and Accounts in accordance with HM Treasury's Sustainability Reporting Guidance for the 2025-26 financial year. We also use the DEFRA conversion factors for 2025 for carbon dioxide equivalent (CO_2e) figures. CO_2e is a universal unit of measurement that allows the global warming potential of different GHGs to be compared.

Emissions are reported based on a financial control approach for the core administrative estate only.

A full summary of our environmental performance can be found in the Senedd's Sustainability Annual Report, available on our **website**.

Manon Bonner
Chief Executive and Clerk of the Senedd
Date: 13 July 2026

Remembering Srebrenica

The Senedd is host to many events through the year.

Accountability

Corporate Governance

This report, which has been signed by the Chief Executive and Clerk as Principal Accounting Officer in line with Treasury rules, provides information about senior remuneration and audit.

Directors' report

Commissioners and other office holders

Information on the Llywydd (Presiding Officer) and Commissioners is included on pages 15-16.

Independent Advisers

Information on the Independent Advisers and Independent Committee members is included on pages 18-19.

Senior management

Information on the Chief Executive and Clerk, and senior management having responsibility for directing the major activities of the Commission during the year is included on pages 20-21.

Significant interests held by Members

A Register of Financial and Other Interests of Members is available at **www.senedd.wales** and **www.senedd.cymru**.

Personal data related incidents

9 data breaches were reported internally between 1 April 2025 and 31 March 2026. Each breach was investigated with remedial action taken. Lessons were learnt and steps were taken to reduce the risk of repetition. None of the breaches met the threshold to be reported to the Information Commissioner's Office.

Losses and special payments

There were no losses in year and no special payments.

Diversity, Inclusion and Staff engagement

Information on the Commission's policies and activities relating to diversity, inclusion and staff engagement can be found within the Remuneration Report (pages 130-150).

Auditor

The Accounts of the Senedd Commission are audited by the Auditor General for Wales. The Audit Report can be found at page 158. The estimated external audit cost for the audit of these financial statements is £73,594 (2024-25, £69,737). No additional non-statutory audit work was incurred during 2025-26 (2024-25, nil).

Disclosure of information to the Auditor General for Wales

So far as I am aware:

- there is no relevant audit information of which our auditor is unaware; and
- I have taken all the steps that I ought to have taken in order to make myself aware of any relevant audit information, and to establish that our auditor is aware of that information.

Accounts Direction

The accounts set out in pages 166 to 173 have been prepared in accordance with the Treasury Direction issued under Section 137 of the *Government of Wales Act 2006*. The financial statements comply with the requirements specified in HM Treasury's Financial Reporting Manual and are supported by explanatory notes. These accounts set out the financial impact of decisions made by the Commission both within the financial year and arising from previous financial years.

Information about the Senedd and Commission is also available on the Senedd website at **www.senedd.wales** and **www.senedd.cymru**.

Manon Bonner
Chief Executive and Clerk of the Senedd
Date: 13 July 2026

Statement of Commission and Principal Accounting Officer responsibilities

The Chief Executive and Clerk of the Senedd is, by virtue of Section 138 of the *Government of Wales Act 2006*, the Principal Accounting Officer for the Commission.

The Chief Executive and Clerk of the Senedd has prepared the statement of accounts in accordance with the Direction issued by HM Treasury and with the accounting principles and disclosure requirements set out in the Government Financial Reporting Manual. The Resource Accounts are prepared on an accruals accounting basis and give a true and fair view of the Commission's state of affairs at the year-end and of its net resource outturn; resources applied to objectives; statement of comprehensive net expenditure; statement of financial position; cash flows; and statement of changes in taxpayers' equity for the financial year.

In preparing the accounts the Chief Executive and Clerk of the Senedd has:

- complied with the Accounts Direction issued by HM Treasury;
- complied with the relevant accounting and disclosure requirements and applied suitable accounting policies on a consistent basis;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepared the accounts on a going concern basis;
- confirmed that the annual report and accounts as a whole is fair, balanced and understandable and has taken personal responsibility for the annual report and accounts and the judgements required to determine that it is fair, balanced and understandable.

The relevant responsibilities of the Principal Accounting Officer, including the responsibility for the propriety and regularity of the finances of the Commission and for the keeping of proper records, are set out in a Memorandum issued by HM Treasury.

Manon Bonner
Chief Executive and Clerk of the Senedd
Date: 13 July 2026

Governance Statement

This statement, which is signed by the Chief Executive and Clerk as Principal Accounting Officer, sets out the way in which the Commission is governed and managed, and how it is accountable for what it does. It outlines assurances on the effectiveness of the Commission's governance framework in delivering its strategic goals for the year ending 31 March 2026.

Governance framework

Under the terms of the Government of Wales Act 2006, the Commission delegates its functions, including responsibility for the management of staff, to the Chief Executive and Clerk, subject to a few exceptions and conditions. This delegation includes the governance arrangements to facilitate the effective operation of the Commission to deliver against its strategic goals and priorities.

The governance framework comprises the structures, systems, processes, and the culture and values, by which the Commission is directed and controlled. It defines relationships, accountability and responsibilities among those who work in and with the organisation, determines the rules and procedures through which the Commission's goals, priorities and objectives are set, and provides the means of attaining these and monitoring performance. The framework covers areas such as: governance principles; strategic and operational planning; management of risk and performance; information governance; procurement rules and procedures; financial management; audit; and assurance. Corporate policies and codes of conduct ensure everyone working at, or with the Commission is aware of the need to operate to the highest governance standards. This includes policies on dignity and respect, fraud, corruption and bribery, and whistleblowing.

Compliance with governance principles

The Commission has adopted a set of governance principles and supporting provisions,[9] which are consistent with the principles outlined in HM Treasury's code of good practice on corporate governance in central government departments, and the Financial Reporting Council's UK Corporate Governance Code. Detailed analysis of compliance with the supporting provisions, carried out as part of the assurance gathering process, informed a review of these during the year and the updated version will be presented to the new Commission following the Senedd elections.

The principles of leadership, effectiveness, accountability and sustainability run through the ways in which we operate, as demonstrated throughout this statement. The Assurance section of this statement describes how evidence of compliance with, and effectiveness of our governance framework and internal control environment, has been gathered through the Commission's Assurance Framework. This includes detailed assurance assessments at service and corporate levels.

Governance structure

The Commission

The Commission is the corporate body which is responsible for ensuring that property, staff and services are provided for the Senedd to operate effectively. It comprises the Llywydd (Presiding Officer) who is its Chair, and four Commissioners. Further information on the Llywydd and Commissioners is included within the Overview section of the Annual Report and Accounts (the Annual Report).

The Commission's Principal Accounting Officer is the Chief Executive and Clerk of the Senedd who is accountable to the Commissioners for the delivery of their strategic goals and priorities and personally accountable to the Senedd for the organisation and quality of management in the Commission, including its use of public money and the stewardship of its assets. Senedd staff are employees of the Commission.

[9] **https://senedd.wales/commission/governance-principles-and-supporting-provisions/**

Commission committees

As part of the governance framework, the Commission has an Audit and Risk Assurance Committee and a Remuneration Committee, membership details of which can be found within the Overview section of the Annual Report. These are independent advisory bodies with no executive powers and produce their own Annual Reports.

The Audit and Risk Assurance Committee's role is to review the comprehensiveness, reliability and integrity of assurances and whether they meet the Commission's and the Accounting Officer's needs. It has a focus on: internal and external audit reports, including the implementation of recommendations; the Commission's Annual Report and Accounts; reports on risk management, financial management and major projects; and governance and internal control arrangements. The Commission follows HM Treasury's Handbook on Audit and Risk Assurance Committees in terms of the composition and running of the Committee. Further details on the Committee's work can be found throughout this statement, in its Annual Report and on its internet pages.[10]

The Remuneration Committee makes recommendations on matters regarding the remuneration and terms of service of the Chief Executive and Clerk and other senior posts. This assists the Commission in ensuring that remuneration arrangements meet the highest standards of probity and accountability for the use of public funds. All members are independent of the Commission and do not have personal or business interests in the functions of the Committee. During 2025–26, it provided independent advice on senior pay and performance, and pay progression, informed by a review of performance assessments.

Two of the Committee's members also contributed to wider workforce matters, through their membership of steering groups, providing challenge and oversight on workforce planning, recruitment, capability development and diversity and inclusion, supporting organisational readiness for the Seventh Senedd.

[10] **https://senedd.wales/commission/senedd-commission-audit-and-risk-assurance-committee/**

Decision taking and business management

The Commission meets on a regular basis to provide direction and to oversee delivery of the Commission's strategic goals, priorities and objectives.

The Commission delegates its day-to-day management functions to the Chief Executive and Clerk. The formal delegation[11] outlines exceptions and areas on which the Chief Executive and Clerk must consult with the Commission. There is also an established system of delegated authority to Directors and Heads of Service which covers finance, staffing and other resource responsibilities, such as procurement.

The Commission administration is divided into three directorates: Business; Resources; and Communication and Engagement. The Directors of each report to the Chief Executive and Clerk. The Chief Finance Officer is line managed by the Director of Resources with a direct reporting line to the Accounting Officer and is a member of the Executive Board (the Chief Finance Officer is also the senior-sponsor for internal audit which operates on an outsourced model). The directorates are sub-divided into service areas, led by Heads of Service. Further details on the governance structure, including a structure chart can be found in the Overview section of the Annual Report.

The Commission's Executive Board, chaired by the Chief Executive and Clerk, is the strategic decision-making body for all matters delegated by the Commission. This is supported by the Leadership Team, consisting of members of the Executive Board and all Heads of Service. Further details on the Executive Board and Leadership Team can be found in the Overview section of the Annual Report.

The Senedd 26 Change Board, through the chairing of the Chief Executive and Clerk, serves as the decision-making authority for matters regarding the transition to the Seventh Senedd. During the year, the Board's Terms of Reference were revised to accommodate changes in Seventh Senedd implementation arrangements, thereby enhancing decision-making authority and clarifying lines of accountability. Under these arrangements, the three Directors, reporting to the Senedd 26 Change Board, are designated as Senior Responsible Owners (SROs) for corresponding workstreams associated with the Seventh Senedd transition, with governance and strategic oversight provided by the Change Board. Monthly progress is reviewed through "readiness review"

[11] https://senedd.wales/commission/delegation-of-senedd-commission-functions/

dashboards submitted to the Board. Additionally, updates on risks escalated to the corporate level for these workstreams are presented routinely to both the Executive Board and the Commission's Audit and Risk Assurance Committee.

Further details on the work being taken forward by the Change Board and the component workstreams can also be found in the Performance Analysis section of the Annual Report.

Planning and performance measurement

Planning

The Commission's strategic goals and priorities for the Sixth Senedd, which are outlined in the Statement of Purpose section of the Annual Report, were set out in the Commission Strategy in 2021. These have provided direction and informed planning at corporate and operational levels. This includes the Corporate Plan and Medium-Term Resourcing Framework (MTRF), supporting plans and strategies, and service plans.

The Corporate Plan, developed in conjunction with the Commission's Leadership Team and approved by the Executive Board, translates the Commission Strategy into clear, operational objectives and priorities which form the basis of annual Service Plans. It will be refreshed for the Seventh Senedd.

The Medium-Term Resourcing Framework (MTRF), which includes a Workforce Plan, sets out the Commission's financial horizon on a rolling three-year period, to assist and inform the Commission's resource allocations over time, with particular reference to the annual budgets and workforce planning. The MTRF also sets a context for the Commission's decisions to seek resources from the Welsh Block Grant and ensures alignment between resourcing needs and resourcing availability over time.

Each year, Service Plans take account of the Corporate Plan and other Commission strategies and inform a refresh of the MTRF. This helps us to assess and identify resource needs for delivery of core business, alongside preparations for the Seventh Senedd, and ensures activity and resources are aligned with the Commission Strategy and Corporate Plan.

Performance measurement

The Commission's Key Performance Indicators are set out in the Performance Analysis section of the Annual Report. These are monitored during the year at a service and corporate level and bi-annually by the Commission. The data for the Key Performance Indicators is generated internally by the relevant Heads of Service with the exception of the Welsh Spend stretch target where the data is generated by a third-party consultant given its complexity.

Regarding the performance measurement of key strategic priorities, the Commission continued to make progress against delivery of the Corporate Plan and Senedd 26 Change Strategy, with performance against the Senedd 26 Change Strategy monitored via monthly Election Readiness Reviews conducted by the Change Board.

Commission effectiveness

Details of how the performance of the Commission as an organisation is measured against its strategic goals and priorities are set out in the *performance measurement* section above.

In terms of the Commission's effectiveness as the Senedd's governing board, this is evaluated through annual reporting, key performance indicators and assurance gathering processes. This evaluation is influenced by requirements of the Commission's particular structure, with the Llywydd as Chair and four elected Members of the Senedd as Commissioners each with equal status and collective responsibility for decisions. The Llywydd has an important role in building consensus while enabling open and constructive discussion between Commissioners from different political groups. The Commission has also conducted a more specific reflection exercise on its effectiveness as a board during the Sixth Senedd, which helped inform its continued development.

This approach extends to the advisory and assurance arrangements that support the Commission's decision-making. The appointment of non-executive independent advisers is reserved to the Commission itself, as opposed to management. This ensures direct consideration of the capability, independence and expertise needed to provide external perspective and constructive challenge, including through the Audit and Risk Assurance Committee and the Remuneration Committee. By retaining responsibility for those appointments, and through discussion directly with the Chairs of the Committees, the Commission is also taking direct responsibility for the assurance and challenge on which it relies.

Overall, the Commission's evaluation for the year was that its approach to discharging its responsibilities, supported by governance and assurance arrangements, continued to enable effective delivery, accountability and challenge in pursuit of its strategic goals.

Data quality

There are no concerns or known issues regarding data quality, however KPI data quality is included in the internal audit programme over the next three years.

More generally, several examples are set out below to demonstrate the quality of data received by the Commission and why the Commission deems it acceptable. Where necessary high quality data is procured or obtained to inform key decisions:

- The Bay 32 accommodation project. This project utilised professional adviser expertise to generate and analyse cost and benefit data to ensure the outline business case considered by the Commission in December 2025 included high-quality, benchmarked data.
- Childcare provision feasibility study. In this instance an independent expert consultant from the third-sector was commissioned to undertake a feasibility study which was considered by the Commission. The third-sector adviser undertook bespoke mixed-method secondary and primary research to inform the conclusions of the study.
- Staff pay awards. Pay and inflation data is gathered from other public sector, and other high-quality official sources such as the Office for Budget Responsibility, HM Treasury published data, and the Bank of England.

Progress against specific areas identified for focus during 2025-26

In last year's Governance Statement, we referred to a number of specific areas of focus and development for 2025-26 and details of progress against these are set out in the sub-headings below.

Ensuring appropriate governance structures are in place to facilitate effective monitoring and reporting on delivery of the Senedd 26 Change Strategy

Details of the changes made to governance structures during the year can be found in the *Decision-taking and business management* section of this statement. These changes, whereby the Senedd 26 Change Board maintains decision-making and oversight for delivery of the Senedd 26 Change Strategy, have sharpened accountability (via the appointment of 3x SROs with associated remit letters) and oversight of this activity.

Reviewing the Commission's portfolio of strategies to ensure they are appropriately aligned

The need to improve alignment of our corporate strategies was identified as an action in the 2024-25 Corporate Assurance Statement. An intranet page has been created to capture links to all strategies in one place; this work will continue into 2026-27 with the refresh of the Corporate Plan, as set out above.

Reviewing and updating risk management processes, to include incorporation of risk appetite statements and a fundamental review of controls

Reference to risk appetite has been added to risk reports presented to the Executive Board and Audit and Risk Assurance Committee. Reference is also being made to risk appetite levels in decision papers but there is more work to do to ensure these are being used as intended, i.e. to inform proposals.

A fundamental review of the effectiveness of risk controls will be taken forward in 2026-27. This will include reviewing how controls are framed and captured, as well as clarifying ownership and accountability. In the meantime, risk controls are reviewed as usual as part of the quarterly reviews of risks at service and corporate levels.

Evaluating the provision of internal audit services

The Commission will continue with an outsourced model for internal audit services, details of which are included in the Independent Assurance section of this statement. The procurement process for the outsourced internal audit service contract is due to be completed in August 2026.

Financial management

We work within a system of strong and effective control to ensure probity and proper use of funds.

The Audit Report for 2024-25 was unqualified and the annual report and accounts were scrutinised by the Public Accounts and Public Administration Committee in November 2025. We also continue to receive challenge from the Commission and the Senedd Finance Committee around the level and use of Commission resources and have undertaken additional briefing sessions for the latter to keep them abreast of progress in the Bay 32 project to secure Commission accommodation at the end of the current lease on Tŷ Hywel in 2032.

The Public Accounts and Public Administration Committee noted that:

> "…the Commission is managing a number of large projects and therefore managing a high level of risk across its portfolio of projects and activities. The Committee were reassured that the Commission are putting in place structures to manage these risks. However, it is not always possible to mitigate all risks from happening"

The Medium-Term Resourcing Framework (MTRF) was refreshed for the year and provided an updated medium term view of resourcing pressures, making the distinction between budgets within the Commission's control, those that are ring-fenced for specific pieces of work and those that the Commission administer but does not necessarily influence, for example the budget for the Independent Remuneration Board's Determination. The MTRF enhances visibility of future year cost pressures and informs preparation of budgets.

The budgets for strategic key priorities, the Ways of Working, Senedd Reform and 2026 Election were ring-fenced to maintain transparency and manage the impact of large-scale unknowns within each area of work, particularly the Ways of Working programme, which, with a large estates procurement (the Bay 32 project) was time sensitive and extremely complex.

To ensure value for money for the Bay 32 project (part of the Ways of Working programme) the project was subject to two Gateway Reviews during the year to provide independent assurance at key decision points that the project was ready to progress, that the business case was robust and that risks were understood and managed before further financial commitments were made. A further Gateway Review will be conducted against the Full Business Case, which is due to be considered by the newly elected Commission in autumn 2026.

The preparatory work for the new Senedd has progressed well with a number of new posts recruited to in areas where workloads are expected to increase by virtue of more Members increasing the volume of work – ICT and Members' Business Support being two examples. The process of recruiting to additional posts has been controlled at the strategic level by the Change Board considering tranches of recruitment allowing it to make decisions on resource allocation in the round. It continues to be recognised that any further changes to resource will rely on decisions that will be made in the Seventh Senedd. The work to reconfigure the Siambr was also completed during the year and Members moved back from the temporary chamber following the February half term recess period.

The Portfolio Management Group (chaired by the Chief Finance Officer) makes recommendations to the Executive Board during the year to prioritise funding within the Commission's Project Fund, ensuring enough flexibility is retained to respond to emerging pressures. Funding is released at several points during the year to allow project work to be progressed in a controlled and strategic manner, as well as responding to any changes in priorities during the year.

Service budget positions are reviewed monthly by the Finance team, quarterly with the budget managers and reported each period to the Executive Board.

Risk identification and management

The system of internal control is based on a continuous process designed to identify, prioritise and effectively manage the risks to the achievement of the Commission's strategic goals and priorities. On risk management, the Commission largely follows guidance set out in HM Treasury's Orange Book: Management of Risk – Principles and Concepts. The policy and processes will be reviewed during the year to ensure they align with best practice guidance.

The Commission's most significant risks are captured in a Corporate Risk Register which is collectively owned by the Executive Board. The Commission's risk profile is discussed in detail in the risk management section of the annual report. The corporate risks are actively managed and regularly monitored by the relevant Director and their Heads of Service. The Corporate Risk Register is reviewed in its entirety by the Executive Board quarterly to ensure the controls are adequate and that progress is being made on further actions to improve the controls. This includes horizon scanning for new or emerging risks.

Below this, risks are captured, managed and monitored at a service level, and Heads of Service provide quarterly reports to their Directors outlining movements and details of any new or emerging risks. This provides an opportunity for Directors to challenge the risks and to decide whether any should potentially be escalated. The reports provide the basis for the quarterly risk review by the Executive Board. Programme and project related risks are reported to the Executive Board monthly.

Heads of Service, Directors and the Commission's Risk Manager are supported by a network of Risk Champions who meet quarterly as a Risk Management Forum. The Forum meetings include discussions on cross-cutting risks, the development of policy and processes and also the outcome of an annual peer review exercise whereby the Risk Champions review risks of other service areas.

The risk appetite statements approved by the Commission in January 2025 have been published internally and incorporated into our risk management documentation. Commission officials are adapting decision paper templates to incorporate the risk appetite statements. This will be monitored to ensure they are being used as intended i.e. to inform proposals, with guidance provided to paper authors where necessary.

As part of our assurance gathering process to inform this statement, we produced a Risk Control Assurance Map whereby we mapped the controls for our corporate and most significant risks across the three lines of assurance (in line with HM Treasury guidance on Assurance Frameworks). This was reviewed by Directors, the Executive Board, and presented to the Accounting Officer. Further details on this process can be found in the Review of effectiveness of internal controls and governance arrangements section of this statement.

This mapping exercise helps the Commission to ensure the internal audit plan is appropriately targeted to include risks which have had less third line/independent assurance. This has led to the inclusion of audits on risks relating to Dignity and Respect, and Data Protection in 2025-26, and a proposal to include AI in the 2026-27 programme. The exercise also highlighted the need to review the description and effectiveness of risk controls, which will be taken forward during 2026-27. Future internal audit reviews of risk management will inform further improvements to be addressed.

The Commission's Audit and Risk Assurance Committee has maintained an overview of the effectiveness of risk management arrangements and has welcomed the continual assessment and visibility of risks, the dynamic nature of the risk register and the focus on change and uncertainty. It carries out reviews of corporate risks at its meetings and selects specific risks for a 'deep dive' assessment. In 2025-26 deep dives included risks relating to:

- the HR/Payroll system
- Data Protection
- Estates projects
- Corporate capacity and capability

One area of continued focus by the Committee has been around cyber-security, providing independent challenge to the work we do to protect the Senedd against cyber-attack and denial of service. As well as reviewing detailed updates on the corporate risks at each meeting, the Committee also considers annual internal audit reports on cyber-security. Senior ICT officials also attend Committee meetings twice-yearly to provide further updates, and assurance, and to respond to scrutiny.

Another area of focus for the Committee has been around our preparations for an expanded Seventh Senedd, corporate updates on which are provided by senior officials at each meeting, supplementing the detailed information on the associated risks. Progress dashboards are also shared with the Committee.

Further details on the Audit and Risk Assurance Committee's focus on risk management can be found in its Annual Report.

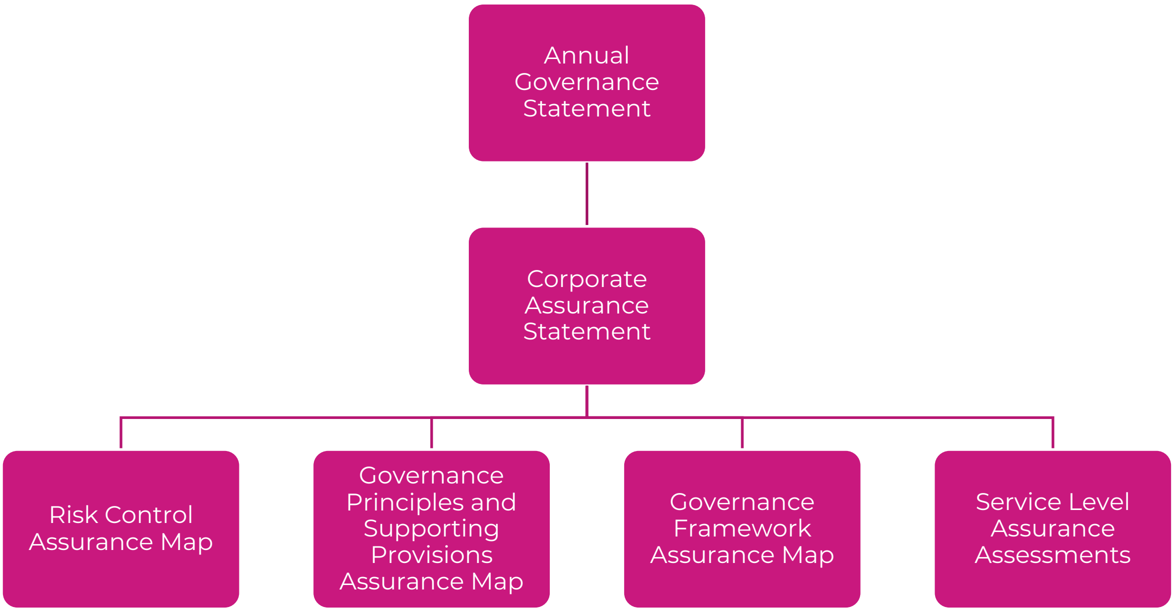
Review of effectiveness of internal controls and governance arrangements

Assurance framework

The assurance process

The Commission's Assurance Framework uses the widely adopted three lines of assurance model and HM Treasury guidance to assess internal controls and governance.

For 2025-26, each service area completed a service level assurance assessment in questionnaire style, the outputs of which are treated as one source of evidence to inform a single Corporate Assurance Statement signed off by Directors and presented to the Accounting Officer. The complete suite of evidence that informs the Annual Governance Statement is set out in the diagram below:



Independent Advisers scrutinised the process and suggested improvements, such as aligning assurance levels with risk appetite. The process is regularly evaluated to ensure it remains effective as can be evidenced by the introduction of a Corporate Assurance Statement and new assurance maps in 2024-25, and a new approach to service level assurance assessments in 2025-26. The Audit and Risk Assurance Committee has noted in its Annual Report that it considers the process for gathering assurance to be robust and proportionate.

The Governance team attends management meetings and delivers training to address any gaps, ensuring strong governance is maintained and weaknesses addressed.

The assurance review outcome

The Corporate Assurance Statement, based on the assurance mapping exercises described in the assurance process section, reports an overall assurance level of 'high', with thematic levels ranging from high to reasonable.

A reasonable level of assurance does not imply any systemic weakness, however it does indicate, by definition, potential for improvement. For those thematic areas assessed as having reasonable levels of assurance, areas for improvement have been identified and actions have been agreed to address these. Progress against these actions will be presented to Executive Board in the autumn and at the year end, and these will be shared with the Audit and Risk Assurance Committee.

Assurance on other governance areas

The Commission continues to use internationally recognised codes, frameworks, standards and guidance to guide our governance, management of risk, and assurances. These are referenced in the relevant areas of this statement.

The Chief Finance Officer produced an Annual Report on Fraud and presented this, along with updates on the Fraud, Corruption and Bribery Policy and Whistleblowing Policy to the Audit and Risk Assurance Committee. No incidents of fraud or whistleblowing have been reported during 2025-26.

The Commission carries out formal compliance monitoring against legal and regulatory obligations, reports on which are published on the Commission's website. Examples of this are the Diversity and Inclusion Annual Report, the Official Languages Scheme Annual Report, and the Annual Environmental Report. A Senior Information Risk Owner (SIRO) Annual Report is also produced and presented to the Audit and Risk Assurance Committee.

Independent Assurance

Internal audit

The Commission has adopted an outsourced model for its internal audit services, with the Director of the third-party internal audit service provider appointed as its Chief Audit Executive. The Chief Finance Officer, as senior audit sponsor, oversees contract performance including the development of internal audit strategies and annual plans, ensuring audits are targeted on a timely and relevant basis in accordance with work programmes and risks. The system in place is judged to be compliant with the UK Government functional standard for internal audit.

Internal Audit has delivered a programme of 11 internal audits during 2025-26 totalling over 90 days. This programme has included audits of financial regulations, Member expenses claims and information governance.

Internal audit reports continue to identify a small number of areas where improvements to the control environment can be made and highlight areas where the Commission demonstrates good practice in terms of the systems and controls in place. Where weaknesses or issues are identified, management continues to take positive action to address audit recommendations and has increased the resourcing of audit recommendation tracking. No significant concerns were raised in the audit reports during the year.

The Commission's Chief Audit Executive and Audit Wales (the external auditors) continue to have an effective working relationship in line with a joint working protocol. As part of its risk assessment, Audit Wales takes into account the work undertaken during the year by Internal Audit.

All internal audit reports are presented to the Audit and Risk Assurance Committee by the Chief Audit Executive who attends all meetings of the Committee and other corporate meetings as appropriate. The full list of audits reviewed by the Committee can be found in its Annual Report.

The Chief Audit Executive's Annual Report and Opinion, which is presented to the Audit and Risk Assurance Committee, concludes that the Senedd Commission has adequate and effective risk management, governance and control processes. The Committee considered the report to be a good assessment of work undertaken during the year.

Independent Advisers

The Commission's Independent Advisers[12] provide support and constructive challenge to the Commission and its work. Aside from their important advisory roles on the Audit and Risk Assurance Committee and the Remuneration Committee they have participated in a number of senior recruitment campaigns, our staff recognition awards, and provided challenge to the Executive Board as part of the assurance statement process. They have also supported our work by bringing their expertise to specific issues.

As part of its role in reviewing audit activity, the Audit and Risk Assurance Committee also assesses the independence of both internal and external auditors. The Committee receives assurances on this from the Chief Audit Executive, including through his Annual Report and Opinion, and from Audit

[12] **https://senedd.wales/commission/independent-advisers/?CId=386&Year=2015**

Wales through the submission of the Annual Audit Strategy which contains a section on independence.

Also included in the Committee's work programme is an annual private session with Audit Wales, providing a further opportunity to discuss the external audit process. This is in addition to the discussions of the process during the formal Committee meetings. Additionally, there are opportunities for representatives from Audit Wales and the Commission's Chief Finance Officer to debrief the Committee after the annual lessons learned session held between the Finance team and the external audit team.

In line with HM Treasury guidelines on Audit and Risk Assurance Committees, the Committee also holds annual private sessions with the Chief Audit Executive and the Accounting Officer.

External sources of assurance

The results of independent external recognition activities are also important to the Commission. This includes recognition which reflects the inclusive culture and environment in which Commission staff work, further information on which is included under Diversity and Inclusion within the Performance Analysis section of the Annual Report.

Areas of focus and development for 2026-27

During the next year, we will continue to take forward our priorities as set out in the Commission's Strategy and Corporate Plan, whilst responding to a dynamic public funding and constitutional landscape.

Specific areas of governance for focus and development for 2026-27 will include:

- Ensuring relevant governance lessons from the Siambr 26 project closedown lessons learned exercise (conducted as per best practice) are embedded in the Commission's portfolio, programme and project management framework which is in development.
- Conduct a fundamental review of the effectiveness of risk controls, and clarify ownership and accountability.
- Conduct a mapping exercise of second line assurance sources and incorporate this into the risk management and assurance frameworks.

- Develop and begin implementation of a general, operational level Governance Improvement Plan, enabled by additional resourcing secured through the Commission's Ymlaen scheme (the Senedd's Internship for Black, Asian and Ethnic Minority graduates). This plan will have an emphasis on improving the visibility of and engagement with operational governance processes and the system of internal control.

Concluding statement

This statement provides assurance that the ways in which we have delivered our objectives in pursuit of our strategic goals have been effective.

I am satisfied that any weaknesses identified through our assurance processes have been addressed or are in the process of being addressed. I am confident that, over the course of the year, we have maintained high standards of governance and that our internal controls and systems and processes within our governance framework have operated effectively.

Manon Bonner
Chief Executive and Clerk of the Senedd
Date: 13 July 2026

Remuneration and Staff

This section of the report sets out financial information and commentary about Commission office-holders, staff and others paid by the Commission.

Remuneration Policy

The Independent Remuneration Board (the Board) established by *The National Assembly for Wales (Remuneration) Measure 2010* (the Measure) has responsibility for setting Members' Pay and Allowances. Dr Elizabeth Haywood was appointed Chair of the Board in September 2020 for a five-year term, and reappointed for a second five-year term as Chair from September 2025.

The Chair receives a day rate of £400. The four other members of the Board (Gareth Llewellyn, Hugh Widdis, Lord Nicholas Bourne and Jennifer Long) are eligible for a day rate of £310[13].

As an independent Board, it publishes its own Annual Report and arrangements for this are set out in the Measure.

Senedd Members' base salary for the 2025-26 financial year was set at £76,380 (2024-25, £72,057). Members' salaries are adjusted in April of each year in accordance with ASHE (Annual Survey of Hours and Earnings). The increase applied to 2025-26 was 6 per cent.

[13] Gareth Llewellyn replace Dame Jane Roberts at the end of her second term from 21 September 2025. Lord Nick Bourne and Jennifer Long filled existing vacancies. Hugh Widdis does not claim a daily rate for his work on the Board; he was re-appointed for a second five-year term from September 2025.

The following positions were entitled to additional salaries as follows:

Position	From 1 April 2025	From 1 April 2024
Llywydd (Presiding Officer)	£48,930	£46,160
Deputy Presiding Officer	£25,063	£23,644
Senedd Commissioners	£15,514	£14,636
Committee Chairs (higher)[14]	£15,514	£14,636
Committee Chair (lower)	£10,336	£9,751
Business Committee Member	£10,336	£9,751

This table is subject to audit

From 1 April 2025 a leader of a political group without an executive role received an additional office holder's allowance calculated using a base level of £15,514 (2024-25, £14,636) plus an additional £1,194 (2024-25, £1,126) for every member of the group to a maximum additional salary of £42,963 (2024-25, £40,536).

The Commission does not provide any benefits-in-kind. Members of the Senedd are members of the Members of the Senedd Pension Scheme for which separate annual accounts are published via the Senedd website[15].

The Commission pays the salaries and related costs of Welsh Ministers and the Counsel General and they are charged to the Commission's resource accounts for administrative efficiency. The Welsh Government Consolidated Resource Accounts contain the disclosure information.

Commission office holders

The Commission was established in May 2007 under Section 27 of the *Government of Wales Act 2006* (the 2006 Act). The Commission is made up of

[14] Committees were Children, Young People and Education; Climate Change, Environment and Infrastructure; Culture, Communications, Welsh Language, Sport and International Relations; Economy, Trade and Rural Affairs; Equality and Social Justice; Finance; Health and Social Care; Legislation, Justice and Constitution; Local Government and Housing; Member Accountability Bill Committee; Petitions; Public Accounts and Public Administration; Standards of Conduct; Wales Covid 19 Inquiry Special Purpose Committee.
The chairs / co-chairs of six committees were not remunerated for chairing those committees as they received other additional office holder salaries and Members are only entitled to one office holder salary. They were the Business Committee, Scrutiny of the First Minister Committee, the Llywydd's Committee, the Member Accountability Bill Committee, Reform Bill Committee, and the Wales Covid-19 Inquiry Special Purpose Committee

[15] **https://senedd.wales/how-we-work/about-members-of-the-senedd/members-of-the-senedd-pension-scheme-the-scheme/**

five Commissioners: the Llywydd, who chairs the Commission, and four other Members of the Senedd appointed by the Senedd. The Commissioners who served during 2025–26 are listed on pages 14-15.

Their pension details are not included in the details below because only part of their remuneration related to their roles as Commissioners. Their accrued pension and Cash Equivalent Transfer Values (CETV) as Commissioners cannot be disaggregated from the total amounts accrued.

The salary costs for the Llywydd and the Deputy Presiding Officer[16] are a direct charge on the Welsh Consolidated Fund and are not charged to the Commission's resource accounts.

Table 1: Single total figure of remuneration

Name and title	Salary		Pension Benefits [17, 18]		Total[19]	
	2025–26 £'000	2024–25 £'000	2025–26 £'000	2024–25 £'000	2025–26 £'000	2024–25 £'000
Elin Jones MS – Llywydd	125-130	115-120	59	44	180-185	160-165
David Rees MS - Deputy Presiding Officer	100-105	95-100	39	33	140-145	125-130

[16] **https://senedd.wales/senedd-business/deputy-presiding-officer/**
[17] The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) less (the contributions made by the individual). The real increase excludes increases due to inflation or any increase or decrease due to a transfer of pension rights. (Pension benefits are shown to the nearest £1,000).
[18] Some members may incur Annual Allowance tax charges as a result of pension accrual during the accounting period
[19] Members affected by the McCloud Judgment Remedy have been offered an immediate choice to remain in the CARE (Career Average) Scheme or return to the Final Salary section of the Members of the Senedd Pension Scheme for the Remedy Period. Any change to benefits as a result of their decision under the Remedy will be reflected in next year's disclosures once they have had an opportunity to make their choice under the Remedy.

Table 2: Llywydd and Deputy Presiding Officer – pension benefits

Name and title	Real increase / (decrease) in pension £'000	Total accrued member £'000	CETV at 31 March 2026 £'000	CETV at 31 March 2025 £'000	Real increase / (decrease) in CETV £'000
Elin Jones MS – Llywydd	2.5-5	65-70	1,216	1,087	42
David Rees MS - Deputy Presiding Officer	2.5-5	30-35	537	494	29

Table 1 and Table 2 are subject to audit

The Clerk of the Senedd (appointed under Section 26 of the 2006 Act) is the Chief Executive of the Commission and its Principal Accounting Officer. In practice the Commission has delegated its operational responsibilities to the Chief Executive and Clerk, with some exceptions. Its staff are appointed under paragraph 3 of Schedule 2 to the 2006 Act. The Commission is independent of Ministers of the Welsh Government.

The Commission has a statutory duty to ensure that the Senedd is provided with the property, staff and services it requires to undertake its obligations. This ensures the Senedd and its committees can convene, encourage public awareness of and engagement with the democratic process and support the aspiration to make the Senedd an accessible and effective parliamentary body that inspires the confidence of the people of Wales.

Independent Advisers and Committee members

The Senedd Commission appoints Independent Advisers to ensure that Commissioners and the Senedd's senior management team are supported and constructively challenged in their roles. The Independent Advisers who served during 2025–26 are listed on pages 17-17.

Commission senior staff

Appointments of Commission staff, on terms and conditions set by the Commission, are made on merit on the basis of fair and open competition. This approach is in line with civil service arrangements. Staff are not members of the

Civil Service but are entitled to benefits under the Civil Service pension arrangements.

The Commission's senior staff are shown in the table below. These director-level posts were agreed in accordance with the Commission's Instrument of Delegation. Directors have declared that they hold no significant third-party interests that may conflict with their duties.

The senior managers covered by this report hold appointments which are open-ended. Early termination, other than for misconduct or resignation, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme. No senior managers left the Commission during 2025-26 (one during 2024-25 at a cost included in the accounts of £40-45,000).

The role of Chief Legal Adviser was created and Huw Williams was appointed to the role on 1 April 2022. His new role was noted in the 2023-24 Annual Report and Accounts but for full transparency, his details have been provided as for the other Senior Staff in this report.

Name	Title and attendance at meetings
Manon Bonner	Chief Executive and Clerk of the Senedd Manon Bonner attended twelve out of twelve Commission meetings, four out of four Audit and Risk Assurance Committee meetings and one out of one Remuneration Committee meeting.
Matthew Richards (18 November 2024 – 6 July 2025)	Interim Director of Senedd Business Matthew Richards attended three out of three Commission meetings, one out of two Audit and Risk Assurance Committee meetings. He did not attend a Remuneration Committee meeting.
Julian Luke (7 July 2025 - present)	Director of Senedd Business Julian Luke attended eight out of nine Commission meetings, two out of two Audit and Risk Assurance Committee meetings. He did not attend a Remuneration Committee meeting.
Arwyn Jones	Director of Communications and Engagement Arwyn Jones attended eleven out of twelve Commission meetings, four out of four Audit and Risk Assurance Committee meetings. He did not attend a Remuneration Committee meeting.

Name	Title and attendance at meetings
Ed Williams	Director of Senedd Resources Ed Williams attended twelve out of twelve Commission meetings, four out of four Audit and Risk Assurance Committee meetings. He did not attend a Remuneration Committee meeting.
Huw Williams	Chief Legal Adviser Huw Williams attended none of the twelve Commission meetings and none of the four Audit and Risk Assurance Committee meetings. He did not attend a Remuneration Committee meeting.

Aside from the Chief Executive and Clerk of the Senedd, the Directors and Chief Legal Adviser do not attend all Commission and Committee meetings. They attend relevant meetings that correspond to their individual responsibilities.

Table 3: Single total figure of remuneration

Name	Salary (£'000)		Pension benefits (to the nearest £1,000)[20]		Total	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Manon Bonner	180-185	175-180	71	67*	255-260	240-245
Matthew Richards	25-30	35-40	14	40*	40-45	75-80
Julian Luke	85-90	-	34	-	120-125	-
Arwyn Jones	120-125	110-115	47	45	165-170	155-160
Ed Williams	120-125	110-115	47	45	165-170	155-160
Huw Williams[21]	70-75	65-70	29	27	100-105	95-100

This table is subject to audit.

"Salary" includes gross salary, overtime, recruitment and retention allowances.

The Chief Executive and Clerk of the Senedd and the directors do not receive any bonus payments or benefits-in-kind.

Commission staff salaries

Salaries (or "pay") are the annualised, full-time equivalent remuneration of all staff (including temporary staff) as at 31 March 2026. Pay does not include employer's National Insurance, pension contributions, severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

[20] The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) less (the contributions made by the individual). The real increase exclude increases due to inflation or any increase or decreases due to a transfer of pension rights. Numbers with a * have been restated for last year.
[21] Huw Williams is a 0.6 FTE; his costs are not grossed up to FTE

There were no benefits-in-kind, performance pay or bonuses payable in 2025–26 or in 2024-25.

Pay information	**2025-26 £**	**2024–25 £**
Mid-point of the banded remuneration of the highest paid director	182,500	177,500
Percentage change in the mid-point of the banded remuneration of the highest paid director from the previous financial year	2.82%	2.90%
Percentage change in the average FTE employee pay (excluding the highest paid director) from the previous financial year	4.26%	4.90%
Pay of an employee whose pay is on the 25th percentile of pay of all employees for the financial year	32,414	34,034
Pay of an employee whose pay is on the 50th percentile of pay of all employees for the financial year	44,766	42,634
Pay of an employee whose pay is on the 75th percentile of pay of all employees for the financial year	56,632	53,935

This table is subject to audit.

The relationship between the mid-point of the banded remuneration of the highest-paid director during the year ended 31 March 2026 and the pay of an employee on the 25^{th}, 50^{th} and 75^{th} percentile of all Commission staff is disclosed in the following table.

Pay Ratio Information	**25^{th} percentile pay ratio**	**Median pay ratio**	**75^{th} percentile pay ratio**
2025-26	5.63:1	4.08:1	3.22:1
2024-25	5.22:1	4.16:1	3.29:1

This table is subject to audit.

The 25^{th} percentile ratio has increased by 7.85 per cent and the median has decreased by 1.92 per cent compared to the prior year, the 75^{th} percentile ratio has remained broadly the same. The 25^{th} percentile pay point reduced compared to 2024-25 giving an increased ratio. The median pay ratio is fairly static. The highest salary increased by 5 per cent as per the pay award.

In 2025–26 and 2024–25 there was no remuneration paid in excess of the highest-paid director. Remuneration ranged from £25,878, which ensured that employees received a Living Wage, to £184,768 (2024-25, £24,500 to £176,000).

Pensions

Table 4: Senior management – pension benefits

Real increase in pension [22] £'000	Total accrued pension[23] £'000	CETV at 31 March 2026[24] £'000	CETV at 31 March 2025 £'000	Real increase in CETV £'000
Chief Executive and Clerk of the Senedd: *Manon Bonner*				
2.5-5	50-55	833	737	55
Interim Director of Senedd Business: *Matthew Richards*				
0-2.5	30-35	596	569	11
Director of Senedd Business: *Julian Luke*				
0-2.5	10-15	213	177	23
Director of Communications and Engagement: *Arwyn Jones*				
2.5-5	15-20	220	180	25
Director of Senedd Resources: *Ed Williams*				
2.5-5	10-15	168	123	33
Chief Legal Adviser: *Huw Williams (Joined Pension scheme on 01/12/2023)*				
0-2.5	0-5	57	33	20

This table is subject to audit.

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service

[22] Real increase in pension and related lump sum at pension age.
[23] Total accrued pension at pension age and related lump sum at 31 March 2026 for current post holders and at date they ceased to hold office for previous post holders.
[24] The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

Civil Service pensions

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

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

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

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

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

As a result, steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The public service pensions remedy is made up of two parts. The first part closed the PCSPS on 31 March 2022, with all active members becoming members of alpha from 1 April 2022. The second part removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022, by moving the membership of eligible members during this period back into the PCSPS on 1 October 2023. This is known as “rollback”.

For members who are in scope of the public service pension remedy, the calculation of their benefits for the purpose of calculating their Cash Equivalent Transfer Value and their single total figure of remuneration, as of 31 March 2023 and 31 March 2024, reflects the fact that membership between 1 April 2015 and 31 March 2022 has been rolled back into the PCSPS. Although members will in due course get an option to decide whether that period should count towards PCSPS or alpha benefits, the figures show the rolled back position i.e., PCSPS benefits for that period.

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

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

The Cash Equivalent Transfer Value (CETV)

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 treatment of pension liabilities and details of the relevant pension schemes are set out in the Statement of Accounting Policies within these accounts.

Staff numbers

Staff numbers by category

All senior managers and staff are employees of the Commission. The **average** number of full time equivalent persons employed by the Commission across the year (including senior management) was as follows:

Table 5: Average full time equivalent staff

Category	2025-26	2024-25
Employed staff	474.53	471.90
Agency staff	0.00	0.08
Seconded staff	2.17	1.15
Temporary/casual staff	17.24	10.07
Total	**493.93**	**484.91**

This table is subject to audit.

At the **end** of the financial year, the Commission employed 523.1 full-time equivalent staff (31 March 2025: 490.1).

Table 6: Off-payroll appointments

Off-payroll engagements for more than £245 per day as at 31 March 2026	31 March 2026 No.
Number of existing engagements	0
Number of temporary off-payroll workers engaged at any point during the year ended 31 March 2026	**2025-26 No.**
Number	0
Of which: Subject to off-payroll legislation and determined as in-scope of IR35	0

Table 7: Exit Packages

	Compulsory Redundancy		Other Departures	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025
<£10,000	-	-	-	-
£10,000-£25,000	-	-	-	-
£25,000-£50,000	-	-	-	1
£50,000-£100,000	-	-	-	-
£100,000-£150,000	-	-	-	-
£150,000-£200,000	-	-	-	-
Total Packages	**-**	**-**	**-**	**1**
Total Cost (£000)	**-**	**-**	**£-**	**£42**

There were no exit packages agreed and paid during the year (one 2024-25, £41,830)

Table 8: Staff composition by gender and band*

Category	31 March 2026				
	Female	Male	Non-binary	Other Gender Identity	**Total**
Directors	1	4	-	-	**5**
Staff	275	263	-	-	**538**
Total	**276**	**267**			543

Category	31 March 2025				
	Female	Male	Non-binary	Other Gender Identity	**Total**
Directors	1	4	-	-	**5**
Staff	263	242	-	-	**505**
Total	**264**	**246**	-	**-**	510

*In the tables above staff employed are reported as full time equivalent numbers. However, the gender breakdown is reported as actual numbers.

Independent advisers are not included in the FTE figures or gender breakdown above.

Sickness absence data

The Commission is committed to supporting and managing employees who are absent from work due to ill health or sickness. This means striving to create an environment that provides for open and constructive communication and support for employees' wellbeing to allow them to bring their whole selves to work.   Following our previous 2022-25 Wellbeing Strategy, a new Wellbeing Strategy has been drafted for 2026-30, which provides for a strategic approach to the planning and management of wellbeing interventions, as well as allowing for the assessment of the impact of these activities. The effectiveness / results of this strategy are monitored through annual wellbeing surveys.

We place a high value on the health and wellbeing of our employees and we are committed to ensuring that these needs are supported and managed with due consideration to the operational needs of the Commission. Absenteeism exacts a high cost and impact on the Commission and our employees and it is in everyone's interest to maximise attendance. We have in place procedures to manage absence to ensure that a fair, consistent and, where appropriate, robust approach is taken to manage absence in the Senedd. This year we have undertaken a review and updated our sickness absence management policy. We have now put in place a Long Term Sickness Policy, a Short Term Sickness policy, and enhanced guidance for managers. As a result, training will be implemented for managers later in the year.

The sickness absence rate for the year decreased to an average of 5.8 days lost per person (in 2024-2025 it was 6.6 days lost per person). This is lower than the Civil Service benchmark (8.2 days) that we use to monitor sickness absence as a whole. Absence related to mental health now accounts for 788.8 days lost (27.3 per cent of total absence). The Senedd's MINDFUL network have continued to hold virtual drop-in sessions, creating a space for general chat and advice to all as and when needed, as well as on site sessions.

The HR, Estates and ICT Services continue to work together to ensure that staff working remotely have appropriate display screen equipment (DSE), including any reasonable adjustments and ergonomic requirements. The Senedd uses an online DSE portal to ensure that all staff have up to date DSE assessments, whether working remotely or on the estate.

Staff Turnover data

Turnover has decreased slightly over the last 12 months to 5.7% per cent (2024-25 6.5 per cent). This is below the UK average for the voluntary resignation rate (10.3 per cent in 2024 according to **Xpert HR**). Prior to the pandemic turnover was 9.7 per cent in 2018-19.

Staff Engagement Indicators

Following the Senedd Commission Staff Survey in March 2023, it was agreed that our annual staff surveys move to an 18-month cycle, complemented by semi-annual pulse surveys. This adjustment has delivered several advantages. It fosters a more agile and responsive approach to employee feedback, allowing us to stay attuned to the evolving needs and concerns of our colleagues. The 18-month cycle provides sufficient time for action plans and tangible changes to be implemented and assessed, while the six-month pulse surveys act as vital checkpoints to gauge the impact of our initiatives and swiftly address any emerging issues. This approach not only promotes continuous improvement but also reduces survey fatigue among our staff, as it strikes a balance between gathering comprehensive data and respecting their time. It reflects our commitment to nurturing a dynamic and engaging work environment, where employee voices are heard and acted upon regularly.

The survey provides insight into the employee experience of working in the Senedd and helps identify areas for improvement so we can implement change based on employee feedback. In September 2024, we once again partnered with WorkL to undertake the survey, combining their expertise with our specific needs. This partnership has allowed us to continue to benchmark our results against a wider range of comparable organisations, including the civil service.

The survey is based on a framework which measures six core themes: Reward and Recognition; Information Sharing; Empowerment; Wellbeing; Instilling Pride and Job Satisfaction. Once again, the results demonstrate that teams work flexibly, and support each other through challenge and change, and overwhelmingly, colleagues are proud to work at the Senedd. This year's Workplace Engagement Score continues to be positive (74 per cent) and compares favourably with the Public Sector comparator score (70 per cent).

To effectively implement this transition, we have leveraged our Staff Engagement Network (Engage) as a pivotal support system. This network serves as a conduit for disseminating information about the new survey approach, ensuring that employees understand its purpose and benefits. Additionally, the Engage network plays a vital role in encouraging active participation in both the annual surveys and the pulse surveys. Advocates and leaders within the network help foster a culture of continuous feedback, answering questions, addressing concerns, and highlighting the importance of staff input in shaping our organisation. The Staff Engagement Network's reach and influence makes it an invaluable tool in promoting a more dynamic and inclusive feedback system, aligning perfectly with the proposed survey cycle and further enhancing our employee engagement efforts.

Disability

EMBRACE, the Senedd’s workplace equality network for disability, provides peer support, awareness raising activities, generates and contributes to policy development through providing insight and challenge. We also have a Senior Champion for disability who works closely with our network and advocates for disability equality at senior decision-making level. Our active MINDFUL network support mental health and wellbeing and undertakes activities to raise awareness of mental health throughout the year.

Our new Café Neuro subgroup provides support for neurodivergent people and has helped improve processes for the delivery of reasonable adjustments. Following feedback from the network we set up a start and finish group to look at where improvements to the process can be made. We have developed a new budget line and reporting process to keep track of requests and will be releasing a specific reasonable adjustment policy in due course.

We have measures in place to support employees who identify as having a disability. We are a Disability Confident Employer. Our Recruitment Policy references our guaranteed interview position for applicants who meet the minimum criteria requirements for roles, which also applies internally for employees seeking promotion. Candidates are invited to discuss with the Recruitment Team any individual requirements to support accessibility throughout all aspects of the recruitment process and are made where required.

Workplace adjustments are made, wherever possible, following discussions between employees and managers for new starters, employees in post or those returning to work following injury or illness that may have an impact on their ability to do their work. This could involve adjustments to working patterns and/or modified equipment and assistive technology that takes account of remote or on-site working. Disabled employees will be provided with a Personal Emergency Evacuation Plan (PEEP) when ordinarily located on our estate. Our estate has hearing loop systems in multiple locations and accessible signage. Regular access audits are conducted on our estate, including a sensory audit for neurodivergent people.

Trade union relationships

The Senedd Partnership Forum is a body consisting of Management and Trade Union Side (TUS) representatives and is based on the principle that the aims and objectives of an organisation are best achieved by management and employees, represented by their recognised trade unions, working together cooperatively to achieve shared goals, for example ongoing review and updating of HR policies.

Formal Partnership meetings take place once every half term, with regular less formal meetings each term, to provide an opportunity to discuss the breadth of issues across the Commission and ensure that TUS are consulted with and engaged appropriately. This year, TUS and management side successfully agreed a pay deal for 2026-27 and consulted on a range of issues including a number of new or updated HR policies.

Diversity and Inclusion

During 2025/26, the Senedd Commission continued to embed diversity and inclusion as a core organisational capability, supporting the delivery of resilient, effective and values-led services during a period of significant organisational change. Diversity and Inclusion activity was increasingly integrated within the Culture and Capability portfolio, alongside Organisational Development and Learning and Development, strengthening alignment between inclusive leadership, workforce development and organisational culture.

This approach reflects a shift from standalone delivery towards embedding inclusive behaviours, systems and decision-making across the organisation, informed by workforce data, engagement insight and Equality Impact assessments. The Commission maintained a strong focus on inclusive practice, reasonable adjustments and supporting wellbeing, dignity and belonging for all colleagues.

These developments provide a strong foundation for the Seventh Senedd, ensuring diversity and inclusion continues to support organisational effectiveness, workforce sustainability and public trust, whilst also informing the development of future people and culture priorities.

The Diversity and Inclusion Annual Report 2025-2026 includes detailed information on the work that the Senedd Commission has undertaken to celebrate diversity and promote inclusion as both a parliament and an employer. We also publish workforce and recruitment diversity data, an equal pay audit, gender, ethnicity and disability pay gap data. These reports are available via the Senedd Commission website.

Manon Bonner
Chief Executive and Clerk of the Senedd
Date: 13 July 2026

Accountability and Audit

Statement of Senedd supply and supporting notes

a) Summary of Resource Outturn 2025-26

		Budget	Outturn	2025-26	2024-25
		Total	**Total**	**Net total outturn compared with budget: under spend / (excess)**	**Outturn**
		£'000	**£'000**	**£'000**	**£'000**
Resources for use by the Senedd Commission	Note SOS 01	58,794	56,980	1,814	50,739
Election related costs	Note SOS 01	1,000	842	158	-
Resources in respect of Remuneration Board decisions	Note SOS 01	20,323	19,991	332	18,387
Annually Managed Expenditure	Note SOS 01	500	(284)	784	231
		80,617	**77,529**	**3,088**	**69,357**

This table is subject to audit.

Explanations of variations between budget and outturn are given in SOS 01 and in the Performance Report.

b) Net cash requirement 2025-26

		Budget	Outturn	2025-26	2024-25
				Net total outturn compared with budget: under spend / (excess)	Outturn
		£'000	£'000	£'000	£'000
Net cash requirement	Note SOS 03	76,846	74,359	2,487	65,126

This table is subject to audit.

SOS 03 can be found in the Annex – regularity reporting, page 204

Notes to the Resource Accounts

(Statement of Senedd supply)

SOS 01. Analysis of net resource outturn 2025-26

Revenue expenditure	Outturn £'000	Analysis of approved budget £'000	Outturn compared with approved budget £'000	Analysis of revised budget £'000	Outturn compared with revised budget £'000	Outturn 2024-25 £'000
Staff salaries and related costs	33,351	34,615	1,264	35,041	1,690	30,356
Non staff costs	9,342	18,151	8,809	11,010	1,668	13,182
Capital charges – non cash	5,502	5,600	98	5,600	98	5,481
Gross revenue expenditure	**48,195**	**58,366**	**10,171**	**51,651**	**3,456**	**49,019**
Gross revenue income applied	(38)	(61)	(23)	(61)	(23)	(75)
Net revenue expenditure	**48,157**	**58,305**	**10,148**	**51,590**	**3,433**	**48,944**
Capital expenditure*	8,242	2,308	(5,934)	6,490	(1,752)	1,176
Net resource outturn (Commission expenditure)	**56,399**	**60,613**	**4,214**	**58,080**	**1,681**	**50,120**
Members' salaries allowances and related costs	19,991	20,525	534	20,323	332	18,387
Support for Remuneration Board	497	602	105	609	112	535
Office of the Standards Commissioners	84	105	21	105	21	84
Election Costs	842	1,000	158	1,000	158	0
Resource outturn	**77,813**	**82,845**	**5,032**	**80,117**	**2,304**	**69,126**
Members' Pension finance costs	(284)	1,000	1,284	500	784	231
Total net resource outturn	**77,529**	**83,845**	**6,316**	**80,617**	**3,088**	**69,357**

This table is subject to audit.

*Total Capital expenditure is £8,242,000 of which £4,466,000 was in relation to the Senedd Reform project and £476,000 in relation to the Ways of Working programme (2024-25 £1,176,000). The budgets for each ring-fence are within the relevant categories.

The ring-fenced budgets were split as follows:

Senedd Reform

Revenue expenditure	Outturn £'000	Analysis of approved budget £'000	Outturn compared with approved budget £'000	Analysis of revised budget £'000	Outturn compared with revised budget £'000
Staff salaries and related costs	1,434	2,163	729	2,172	738
Non staff costs	61	2,511	2,450	769	708
Capital / project costs	4,466	1,808	(2,658)	3,550	(916)
Total	**5,961**	**6,482**	**521**	**6,491**	**530**

Ways of Working

Revenue expenditure	Outturn £'000	Analysis of approved budget £'000	Outturn compared with approved budget £'000	Analysis of revised budget £'000	Outturn compared with revised budget £'000
Staff salaries and related costs	282	101	(181)	106	(176)
Non staff costs	843	2,295	1,452	1,495	652
Capital / project costs	476	0	(476)	800	324
Total	**1,601**	**2,396**	**795**	**2,401**	**800**

Net resource outturn – Management commentary

The resource outturn on Commission expenditure, before Members' Salaries and Allowances, costs to support the Independent Remuneration Board of the Senedd, costs to support the Office of the Standards Commissioner and pension finance costs, for 2025-26 was £56.4 million against a budget of £58.1 million resulting in an overall underspend of £1.7 million (2.89 per cent). This position includes the outturn for each of the ring-fenced budgets relating to Ways of

Working and Senedd Reform. These budgets were specifically for the relevant projects with the underspend restricted and unavailable for operational spend.

The outturn for each project is shown in the table below. Excluding these items, the operational outturn was an underspend of £0.4million (0.71 per cent).

Project	Budget £000	Outturn £000	Variance £000
Ways of Working	£2,401	£1,601	£800
Senedd Reform	£6,491	£5,962	£529

Excluding non-cash items and the ring-fenced project budgets, the outturn was £43.3 million against a budget of £43.6 million, resulting in an underspend of 0.58 per cent, which is within the Commission's target range of an underspend between 0 and 1.5% of the operational budget and reflective of the pro-active approach to managing Commission resources.

There were significant capital estate work undertaken during the year to prepare the Senedd estate for an additional 36 Members from May 2026. This including completion of the works to add 36 extra Members' offices and reconfigure the Siambr to accommodate the larger Senedd.

During the financial year ended 31 March 2026, the Senedd Commission made significant progress on the Bay 32 project, reaching a key milestone with the completion of procurement and the selection of a preferred bidder to take the project forward into the next phase. The Commission entered into a Pre-Development Agreement (PDA) marking the transition from outline planning to detailed development work. This will enable the Commission to consider, later in 2026, whether to proceed to a Development Agreement, noting that entry into the PDA does not commit the Commission to proceed and that a final investment decision remains subject to approval of the Full Business Case.

The 'staff' element of the operational budget is its largest element and the use of 'target start dates' for recruitment has facilitated both better financial and resource management and enhanced forecasting as well as supporting the recruitment team to direct resource in a structured and managed way.

The Portfolio Management Group was responsible for allocating the project fund during the year, targeting available funding at Commission priority areas and essential life-cycle maintenance. Key ICT infrastructure upgrades were delivered during the year as the first part of a project to replace the Legislation

Management Software used by both the Commission and Welsh Government; a key piece of software for both organisations. This project will be completed during 2026-27.

The Members' Salaries and Allowances laid budget was £20.3 million. The outturn was £20.1 million giving an underspend of 1.2 per cent. This budget was adjusted for a change to National Insurance contributions during the year and then reduced to reflect anticipated year end underspend through the supplementary budget process. Underspends against this budget are ring-fenced and not available to the Commission.

The Commission's AME budget is for the non-cash accounting adjustment in respect of the future financial liability of the Members of the Senedd Pension Scheme. The budget for 2025-26, laid in November 2024 was for £1.0 million based on data available at the time and later reduced to £0.500 million via supplementary budget. The actual costs were -£0.284 million.

SOS 02. Reconciliation of outturn to net operating expenditure

	Note	2025-26 £000	2024-25 £'000
Net resource outturn	SOS 01	77,529	69,357
Capital expenditure	4	(8,242)	(1,176)
Direct charges on the Welsh Consolidated Fund		842	795
Non-retainable income payable to the Welsh Consolidated Fund			3
Net operating expenditure		70,129	68,979

This table is subject to audit

The direct charges on the Welsh Consolidated Fund of £841,862 (2024-25, £794,683) are in respect of the salary costs of the Llywydd, Deputy Presiding Officer, Auditor General for Wales and the Public Services Ombudsman for Wales; and the salary costs and expenses of the Standards Commissioner and the Chair of the Wales Audit Office. These salaries and expenses are paid by the Commission and reclaimed from the Fund. As a direct charge on the Fund, they are excluded from the net resource outturn.

The Commission received £4,465.94 (2024-25 £3,360.34) in interest on its commercial bank account during financial year 2025-26. This will be surrendered to the Welsh Consolidated Fund in 2026-27 as per the *Government* *of Wales Act 2006* which does not permit the Commission to retain bank interest earned.

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

Report on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements of the Senedd Commission for the year ended 2025-26 under the *Government of Wales Act 2006*.

The financial statements comprise the Statement of Supply, Statement of Comprehensive Net Expenditure, Statement of the Financial Position, Statement of Cash Flows, Statement of Changes in Taxpayers' Equity, and related notes, including the material accounting policies.

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

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

- give a true and fair view of the state of the Senedd Commission's affairs as at 31 March 2026 and of net cash requirement, net resource outturn and net operating cost 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; and
- have been properly prepared in accordance with HM Treasury directions issued under the Government of Wales Act 2006.

Opinion on regularity

In my opinion, in all material respects:

- the Statement of Supply properly presents the outturn against the sums authorised by the Senedd for the year ended 31 March 2026 and shows that those totals have not been exceeded; and
- the income and expenditure recorded in the financial statements have been applied to the purposes intended by the Senedd and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 ‘Audit of financial statements and regularity of public sector bodies in the United Kingdom’. My responsibilities under those standards are further described in the auditor’s responsibilities for the audit of the financial statements section of my certificate.

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

Conclusions relating to going concern

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

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

My responsibilities and the responsibilities of the Principal Accounting Officer with respect to going concern are described in the relevant sections of this report.

The going concern basis of accounting for the Senedd Commission 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 those parts of the Remuneration and Staff Report that are audited and my auditor's report thereon. The Principal Accounting Officer is responsible for the other information in the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon. My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated.

If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion, the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with HM Treasury directions made under the *Government of Wales Act 2006*.

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 HM Treasury directions made under the *Government of Wales Act 2006*; and

- the information given in the Overview, Performance Analysis and Accountability 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 Overview, Performance Analysis and Accountability 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 HM Treasury regarding remuneration and other transactions is not disclosed;
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual are not made or parts of the Remuneration and Staff Report to be audited are not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the Principal Accounting Officer for the financial statements

As explained more fully in the Statement of Commission and Principal Accounting Officer's Responsibilities, the Principal Accounting Officer 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 Principal 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 the Senedd Commission'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 Principal Accounting Officer anticipates that the services provided by the Senedd Commission 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 *Government of Wales Act 2006*.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

My procedures included the following:

- enquiring of management, the Senedd Commission's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to Senedd Commission'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 the potential for fraud in the following areas: revenue recognition, expenditure recognition and posting of unusual journals:
- obtaining an understanding of the Senedd Commission's framework of authority as well as other legal and regulatory frameworks that the Senedd Commission 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 Senedd Commission;
- obtaining an understanding of related party relationships.

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

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

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

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

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

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

Other auditor's responsibilities

I am required to obtain evidence sufficient to give reasonable assurance that the Statement of Supply properly presents the outturn against the sums authorised by the Senedd for the year ended 31 March 2026 and shows that those totals have not been exceeded.

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
Date: 14 July 2026

1 Capital Quarter
Tyndall Street,
Cardiff
CF10 4BZ

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

Celebrating St David's Day 2026
A weekend of family activities, tours and workshops at the Senedd.

Financial Statements

Statement of Comprehensive Net Expenditure

For the year ended 31 March 2026

Income from operations	Note	2025–26 £'000	2024–25 £'000
Income from sale of goods and services	SOS 05	38	72
Total operating income		**38**	**72**
Operating expenditure			
Members, office holders and staff salary costs	2a	41,776	38,241
Members' other costs	2b	13,003	11,823
Members' Pension finance costs	2a and 5	(284)	231
Depreciation and impairment charges	3	4,905	4,873
Finance cost	3	597	608
Other administration costs	3	10,170	13,275
Total operating expenditure		**70,167**	**69,051**
Net expenditure for the year ended 31 March	SOS 02	**70,129**	**68,979**
Other comprehensive net expenditure			
Items which will not be reclassified to net operating costs:			
Actuarial gain on pension scheme liabilities	2a and 5	(2,943)	(5,515)
Net gain on revaluation of property, plant and equipment	4	(4,362)	(100)
Comprehensive net expenditure for the year		**62,824**	**63,364**

All activities are continuing.

There are no significant gains or losses other than those included within the Statement of Comprehensive Net Expenditure.

The notes on pages 174 to 206 form part of these accounts

Statement of Financial Position

As at 31 March 2026

Non-current assets:	Note	31 March 2026 £'000	31 March 2025 £'000
Property, plant and equipment	4	79,252	69,697
Right of use assets	10	61,299	63,155
Pension asset	5	7,438	4,211
Total non-current assets		**147,989**	**137,063**
Current assets:			
Inventories		16	15
Trade and other receivables	6	2,570	2,267
Cash and cash equivalents	7	241	350
Total current assets		**2,827**	**2,632**
Total assets		**150,816**	**139,695**
Current liabilities:			
Trade and other payables	8	(5,544)	(5,437)
Lease liabilities	10	(1,778)	(1,736)
Total current liabilities		**(7,322)**	**(7,173)**
Total assets less current liabilities		**143,494**	**132,522**
Non-current liabilities:			
Provisions	9	(370)	(144)
Lease liabilities	10	(60,673)	(62,304)
Total non-current liabilities		**(61,043)**	**(62,448)**
Total assets less total liabilities		**82,451**	**70,074**
Taxpayers' equity and other reserves:			
General Fund		35,431	30,643
Pension Fund Reserve	5	7,438	4,211
Revaluation Reserve		39,582	35,220
Total equity		**82,451**	**70,074**

The Commission retains the following reserves:

- General Fund which represents the total assets less liabilities of the Commission, to the extent that the total is not represented by other reserves and financing items.
- Pension Fund Reserve shows the movement in actuarial gains or losses on pension scheme liabilities (recognised in the Statement of Changes in Taxpayers' Equity).
- The Revaluation Reserve is a non-cash reserve created to reflect the true value of Commission assets when the market value of a certain category of asset is more or less than the value of such asset at which it is recorded in the books of account.

Manon Bonner
Chief Executive and Clerk of the Senedd
Date: 13 July 2026

The notes on pages 174 to 206 form part of these accounts

Statement of Cash Flows

For the year ended 31 March 2026

	Note	2025-26 £'000	2024-25 £'000
Cash flows from operating activities			
Net operating expenditure	SOS 02	(70,129)	(68,979)
Adjustments for non-cash transactions:			
Depreciation, amortisation and impairment	4	2,886	2,875
Right of use assets – depreciation	10	2,019	1,998
Loss on disposal of assets	4	-	-
(Increase) / decrease in inventories		(1)	(1)
Decrease / (Increase) in trade and other receivables	6	(303)	(18)
Increase in provision		-	-
Increase in trade and other payables	8	107	952
(Decrease) / Increase in payables relating to items not passing through the Statement of Comprehensive Net Expenditure	SOS 03	109	(74)
(Decrease) / Increase in lease liabilities	10	164	-
Interest on lease liabilities		597	608
Use / creation of provisions		226	-
Pension finance costs	5	(284)	231
Net cash outflow from operating activities		**(64,609)**	**(62,408)**
Cash flows from investing activities			
Purchase of property, plant and equipment	4	(8,079)	(1,176)
Right of use assets - additions		(163)	-
Net cash outflow from investing activities		**(8,242)**	**(1,176)**
Cash flows from financing activities			
From the Welsh Consolidated Fund (supply)		74,600	65,476
From the Welsh Consolidated Fund (direct charges)	SOS 02	842	795
Payments to the Welsh Consolidated Fund	SOS 03	(350)	(276)
Bank interest (payable to the Welsh Consolidated Fund)		0	(3)
Payment of lease liabilities	10	(2,350)	(2,340)
Net cash inflow from financing activities		**72,579**	**63,658**

	Note	2025-26 £'000	2024-25 £'000
Net increase in cash and cash equivalents	SOS 03	(109)	74
Cash and cash equivalents at beginning of year	7	350	276
Cash and cash equivalents at end of year	**7**	**241**	**350**

The notes on pages 174 to 206 form part of these accounts

Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2026

	Note	General Fund £'000	Revaluation Reserve £'000	Pension Reserve £'000	Taxpayers' equity £'000
Balance at 31 March 2024		**33,467**	**35,120**	**(1,073)**	**67,514**
Comprehensive net expenditure for the year	SOS 02	(68,979)	100	5,515	(63,364)
Transfer between reserves	5	231	-	(231)	-
Welsh Consolidated Fund					
Supply (authorised)	SOS 03	67,100			67,100
Supply (not drawn)	SOS 03	(1,624)			(1,624)
Direct charges	SOS 02	795			795
Non-retainable income	SOS 02	3			3
Amount payable to the Welsh Consolidated Fund					
Supply		(350)			(350)
Balance at 31 March 2025		**30,643**	**35,220**	**4,211**	**70,074**
Comprehensive net expenditure for the year	SOS 02	(70,129)	4,362	2,943	(62,824)
Transfer between reserves	5	(284)	-	284	-
Welsh Consolidated Fund					
Supply (authorised)	SOS 03	76,846			76,846
Supply (not drawn)	SOS 03	(2,246)			(2,246)
Direct charges	SOS 02	842			842
Non-retainable income	SOS 02				
Amount payable to the Welsh Consolidated Fund					
Supply		(241)			(241)
Balance at 31 March 2026		**35,431**	**39,582**	**7,438**	**82,451**

The notes on pages 174 to 206 form part of these accounts

Notes to the Accounts

01. Statement of accounting policies

These financial statements have been prepared on an accruals basis in accordance with the 2025-26 Financial Reporting Manual (FReM) suitably adapted for the constitution of the Senedd and the Commission as specified by the *Government of Wales Act 2006*. The accounting policies contained in the FReM follow International Financial Reporting Standards (IFRS) to the extent that it is meaningful and appropriate to the public sector.

Where the FReM permits a choice of accounting policy, the accounting policy which has been judged to be most appropriate to the particular circumstances of the Commission for the purpose of giving a true and fair view has been selected. The Commission's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts. In addition to the primary statements prepared under IFRS, the FReM also requires the Commission to prepare two additional statements of supply.

Review of new standards

A review of all new standards and interpretations issued and effective in 2025–26 by the International Accounting Standards Board (IASB) and the International Financial Reporting Interpretations Committee (IFRIC) during the year has been completed.

The following standards and interpretations/amendments, which have not been applied in these financial statements, were in issue but not all yet effective:

- Amendments to the Classification and Measurement of Financial Instruments – Amendments to IFRS 9 Financial Instruments and IFRS 7 Financial Instruments: Disclosures
- Contracts Referencing Nature-dependent Electricity – Amendments to IFRS 9 and IFRS 7
- IFRS 18 Presentation and Disclosure in Financial Statements
- IFRS 19 Subsidiaries without Public Accountability: Disclosures
- IAS 21 The Effects of Changes in Foreign Exchange Rates

The Commission does not expect that the adoption of the standards and interpretations would have a material impact on the financial statements in future periods although IFRS 18 is likely to have an impact on how they are presented.

IFRS 16 - Leases

The Commission has adopted a de-minimis level of £20,000 and has chosen not to apply IFRS 16 to intangible assets as these are fully written off.

Accounting convention

These accounts have been prepared under the historical cost convention, modified to account for the revaluation of fixed assets in accordance with International Financial Reporting Standards (IFRS).

Critical accounting estimates and areas of judgement

The preparation of the financial statements requires various estimates and assumptions to be made that affect the reported values at year end and the expenditure and income in year.

There are three key accounting estimates and areas of judgement within these accounts:

1. **Members of the Senedd Pension Scheme** - the fair value of the pension asset is based on significant assumptions and complex calculations undertaken by an Actuary. Details can be found in Note 02.A, the Annual Report and Accounts for the Pension Scheme and the relevant accounting policies.

2. **Provisions** - provisions are made where in the opinion of the Accounting Officer it is more likely than not that a financial liability exists which cannot be estimated accurately at the year end. Details of the provisions held at the year-end are set out in Note 09 with further information in the relevant accounting policy.

3. **Land and Property asset valuations** - property and land assets must be held at fair value and can fluctuate significantly. The Commission engages a qualified valuer to undertake this work on its behalf. Details are set out in Note 04 and the relevant accounting policies.

Property, plant and equipment

Assets are capitalised when expenditure on equipment and / or projects is considered to meet the recognition tests set out within International Accounting Standard 16 on Property, plant and equipment. The Commission does not apply a de-minimis to capitalisation but carries out a substantive assessment of transactions to capitalise expenditure when appropriate to do so.

Professional valuations are obtained for land and buildings every three years as a minimum. Other tangible assets are not revalued but held at fair value as, in the opinion of the Commission, the amounts involved would not be material.

Asset impairment

Property, plant and equipment are reviewed annually to ensure that assets are not carried above their recoverable amounts. Where these values are less than the carrying amount of the assets, an impairment loss is charged first to the Revaluation Reserve with any residual balance being charged to the Statement of Net Expenditure.

Assets under construction

Assets under construction are carried at historic cost as this is considered to be a satisfactory proxy for fair value. Once brought into use, the asset is transferred to the appropriate asset category and included in subsequent revaluations and impairment reviews.

Donated assets

Donated assets are capitalised at current value on receipt and are normally revalued in the same way as purchased assets. The value of donated assets is credited with the value of the original donation and subsequent revaluations. The value of donated assets is included within the General Reserve in accordance with HM Treasury's guidance under the Clear Line of Sight Programme.

Depreciation

Assets under construction are not depreciated. Depreciation is provided at a rate calculated to write off the value of buildings and other tangible assets by equal instalments over their estimated useful lives. Assets are analysed into relevant component parts to reflect the differing economic lives. Assets are not depreciated in the year of acquisition.

Asset lives are normally as follows, but are reviewed on a case by case basis so that useful lives best reflect the prevailing circumstances:

Asset	Asset life
Land and Buildings:	50 years or an alternative period provided by a qualified (RICS) valuer
Fixed plant:	10 years, or an alternative period provided by the supplier at the time of purchase or valuation
Fixtures and fittings:	Five to ten years
ICT, audio visual and broadcasting equipment:	Four to ten years
ICT infrastructure:	10 years
Intangible assets (software):	Five years
Motor vehicles:	Four years
Donated assets:	Assessed on receipt of asset

Realised element of depreciation from revaluation reserve

Depreciation is charged on the revalued amount of assets. An element of the depreciation, therefore, may arise due to an increase in valuation and would be in excess of the depreciation that would be charged on the historical cost of assets. The amount relating to such an excess would be a realised gain on valuation and is to be transferred from the Revaluation Reserve to the General Fund, on disposal of the asset.

Asset components

Property assets are reviewed through the triennial professional valuations to confirm whether any part of the asset has a significantly different useful life. Where this is the case the asset will be split into components and the different parts will be depreciated over their respective useful lives. Assets purchased in the interim period are reviewed by the Finance team and Asset Managers.

ICT assets are “grouped” into ICT; audio visual and broadcasting equipment; ICT infrastructure, and intangible assets. The different parts will be depreciated over their respective useful lives.

Statement of comprehensive expenditure

Operating income and costs relate directly to the operating activities of the Commission. Income includes charges for goods and services provided on a full cost basis to external customers. Income and costs are shown net of Value Added Tax where it is recoverable.

The Commission reimburses Members in respect of expenses or costs incurred in each financial year in accordance with the Determination on Members' Pay and Allowances, subject to the various limits on expenses or costs set out in the Determination.

Inventories

Inventories, including goods held for resale in the Commission's shop, are stated at the lower of cost and net realisable value.

Foreign exchange

Transactions which are denominated in a foreign currency are translated into sterling at the exchange rate ruling on the date of each transaction.

Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and current balances with the Government Banking Service and with commercial banks which are readily convertible to a known amount of cash and which are subject to insignificant risk to changes in value.

Leases

Leased assets: A lease is a contract or part of a contract that conveys the right to use an asset for a period of time in exchange for consideration.

The leased assets are measured initially at an amount equal to the lower of their fair value and the present value of the minimum lease payments. Subsequent to initial recognition, the assets are revalued, in accordance with the accounting policy for Property, plant and equipment.

At lease commencement date, the Commission recognises a right-of-use asset and a lease liability on the balance sheet. The right-of-use asset is measured at cost, which is made up of the initial measurement of the lease liability, any initial direct costs incurred by the Commission, and any lease payments made in advance of the lease commencement date (net of any incentives received).

The Commission depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The Commission also assesses the right-of-use asset for impairment when such indicators exist. At the commencement date, the Commission measures the lease liability at the present value of the lease payments unpaid at that date, discounted using the interest rate implicit in the lease if that rate is readily available or the Commission's incremental borrowing rate. The incremental borrowing rate which has been applied (set by HMT) is 5.32 per cent for new long-term leases commencing, or relevant lease modifications or remeasurements being remeasured in the financial year ended 31 March 2026 or 3.64 per cent for short-term leases.

Lease payments included in the measurement of the lease liability are made up of fixed payments (including in substance fixed), variable payments based on an index or rate, amounts expected to be payable under a residual value guarantee and payments arising from options reasonably certain to be exercised.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It will be remeasured to reflect any reassessment or modification, or if there are changes in in-substance fixed payments. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero. The Commission has elected to account for short-term leases (less than one year) and leases of low-value assets (less than £20k) using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term. On the statement of financial position, right-of-use assets have been included in property, plant and equipment and lease liabilities have been included in trade and other payables.

Assets held under other leases are classified as operating leases and are not recognised in statement of financial position.

Lease payments: Rentals payable under operating leases are charged to the statement of comprehensive expenditure in the period to which they relate.

Segmental reporting

Management is satisfied that under the requirements of IFRS 8 the organisation has no additional disclosure to make.

Employee benefits

Salaries, wages and the cost of all employment related benefits, including the liability associated with untaken annual leave, are recognised in the period in which the service is received from employees. The liability for untaken annual leave is based upon the average number of days accrued per staff member multiplied by the median staff salary.

Pensions

Civil Service and Others Pension Scheme

Staff employed directly by the Commission and staff seconded to the Commission are eligible for membership of the Civil Servant and Other Pension Scheme (CSOPS) **https://www.civilservicepensionscheme.org.uk/about-us/resource-accounts/**

The Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS) – known as "Alpha" – are unfunded multi-employer defined benefit schemes but the Senedd is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the PCSPS as at 31 March 2016. You can request details of the Cabinet Office: Civil Superannuation resource accounts by contacting: resourceaccounts@civilservicepensionscheme.org.uk

The Members of the Senedd Pension Scheme (MSPS)

A pension scheme for the Members of the Senedd was originally established under the *Government of Wales Act 1998* and continues in force under the *Government of Wales Act 2006*. The scheme is a defined benefit scheme and applies to the salary of Members and to any office holder salary. The cost of pensions provided for the Members is met by payment of charges calculated on an accruing basis, with liability for payment of future benefits charged to the accounts of the MSPS. Any liabilities of the fund arising from a deficit on assets would currently be met through increased funding by the Commission. In reporting on the assets and liabilities of the Scheme, the Commission has followed International Accounting Standard 19. In accordance with IAS 19, the Scheme Trustees are required to undertake a sensitivity analysis for each significant actuarial assumption as of the end of the reporting period, showing how the defined benefit obligation would have been affected by changes in the relevant actuarial assumption at that date.

The MSPS prepares its own annual accounts, separate from the Commission's accounts, and these are available on the Senedd website[25].

Value Added Tax

The Commission is treated as a Crown Body for the purposes of the *Value Added Tax Act 1994* and accordingly for the purposes of Section 41 of that Act (application to the Crown) it is treated as a government department, and VAT on goods and services supplied to the Senedd may be recoverable. The Commission is standard rated for VAT on its trading activities, such as the Senedd shop.

Provisions

The Commission recognises a provision in full in the year that the obligating event occurred.

Dilapidations

The Commission currently occupies Tŷ Hywel as leasehold property as well as office space in North Wales. A provision for dilapidations is recognized only when there is a present legal or constructive obligation to restore the property to its original condition at the end of the lease, and a reliable estimate of the cost can be made.

Accruals and Prepayments

Where goods or services have been delivered or received, but an invoice has not yet been processed at the end of the financial year, a relevant accrual is recognised in the financial statements. Payments made for goods, services, or capital items that pertain to future accounting periods are recorded as prepayments on the Balance Sheet and subsequently amortised (charged to expenditure) over the period to which the benefit is realised.

[25] **https://senedd.wales/how-we-work/about-members-of-the-senedd/members-of-the-senedd-pension-scheme-the-scheme/members-of-the-senedd-pension-scheme-annual-report-and-accounts/**

02. A – Member and staff related costs

Information on Members and staff numbers (and other relevant disclosures) can be found in the Accountability Section – Remuneration and Staff Report.

Member and staff related costs

Table 9: Staff costs comprise

Category	Staff £'000	Members and office holders £'000	Total 2025-26 £'000	Total 2024-25 £'000
Salaries				
Permanent Staff, Members and office holders	23,217	5,938	29,155	27,391
Temporary and Agency Staff	664	-	664	464
Seconded staff	116	-	116	52
Social security costs				
Permanent Staff, Members and office holders	3,178	852	4,030	3,153
Temporary and Agency Staff	87	-	87	48
Seconded staff	16	-	16	5
Other pension costs				
Permanent Staff, Members and office holders	6,597	1,040	7,637	7,157
Temporary and Agency Staff	154	-	154	118
Seconded staff	33	-	33	11
Subtotal Members, office holders and staff salary costs	**34,062**	**7,830**	**41,892**	**38,399**
Less recoveries in respect of outward secondments	(116)	-	(116)	(158)
Total Members, office holders and staff salary costs	**33,946**	**7,830**	**41,776**	**38,241**

There were no severance payments made to Commission staff in 2025-26 (2024-25, one payment made.)

The Commission pays the salary of all Members of the Senedd and office holders, including the Welsh Ministers, as explained in the Remuneration Report within these accounts. Amounts paid to the Welsh Ministers are disclosed within the Welsh Government's consolidated resource accounts. As at 31 March 2026 there were 60 serving Members of the Senedd. At the year-end 34 Members of the Senedd held offices that received an additional salary, as set by the Independent Remuneration Board of the Senedd, of which 14 formed the Cabinet: one First Minister, eight Cabinet Secretaries (Welsh Ministers), four Ministers (deputy Welsh Ministers), and one Counsel General.

Civil Service Pension arrangements

For 2025-26 employers' contributions of £6,742,894.71 were payable to the CSOPS (2024-25 £6,235,490.27) at 28.97% of pensionable earnings. The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2025-26 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £39,342.98 were paid to one or more of the three appointed stakeholder pension providers on the panel. Employer contributions are age-related and ranged from 8% to 14.75%.

Employers also match employee contributions up to 3% of pensionable earnings. In addition, employer contributions of £1,645.90, 0.5% of pensionable pay, were payable to the CSOPS to cover the cost of the future provision of lump sum benefits on death in service or ill health retirement of these employees. Contributions due to the partnership pension providers at the balance sheet date were £39,342.98. Contributions prepaid at that date were £0.00.

Members of the Senedd Pension Scheme

The Senedd provides a defined benefit scheme, governed by section 18 of the *Government of Wales Act 1998*. Section 20 (4) of and Schedule 11 to the *Government of Wales Act 2006* provides continuity for the Scheme. The *Government of Wales Act 2006* has not affected the legal status of the Scheme.

The Independent Remuneration Board of the Senedd (the Board) is the independent body responsible for setting the pay, allowances and pensions for Members of the Senedd and their staff. Details of pay and allowances are contained in the Board's Determination published in March 2025.

The Board, as part of its Determination for the Fifth Senedd, introduced a new career average pension scheme (CARE) for Members. The Scheme was approved by HM Treasury in accordance with the *Public Service Pensions Act 2013* and introduced with effect from 6 May 2016.

The Scheme provides benefits for Members of the Senedd and Office Holders. All Members of the Senedd are members of the Scheme from the date they enter the Senedd unless they specifically opt not to be.

From the start of the Sixth Senedd all Members are in the CARE Scheme. The Scheme has an accrual rate of 1/50th and pension age is linked to State Pension Age. The member contribution rate is 10.5 per cent. Members aged 55 or over on 1 April 2012 were subject to 'Transitional Protection' and continued to have their benefits calculated on a final salary basis for an additional five years until 6 May 2021. These members contributed either 10 per cent or 6 per cent for 40th or 50th accrual respectively until 6 May 2021.

In December 2018, the Court of Appeal ruled that the 'transitional protection' offered to some members of the judges' and firefighters' schemes, gave rise to unlawful discrimination. On 15 July 2019, the Chief Secretary to the Treasury made a written ministerial statement confirming that, as 'transitional protection' was offered to members of all the main public service pension schemes, the difference in treatment needed to be removed from all schemes for members with relevant service.

The Board is responsible for the rules of the Members Pension Scheme. Having considered the view of the Pension Board, the Board agreed that a remedy should be adopted to remove the discrimination in the rules of the Members Pension Scheme as a result of the transitional protection provisions they contained. The Board consulted with the affected Members and the Senedd Commission on a proposed remedy. Affected Members have been offered an immediate choice in the 2024/25 tax year to remain in the CARE Scheme or to return to the Final Salary section for the Remedy period (6 May 2016- 6 May 2021).

With effect from 7 May 2021 all Members are now in the CARE scheme.

Normal Retirement Age is linked to State Pension Age (or 65, whichever is higher). Any Final Salary pension accrued before 6 May 2021 will continue to be payable at a Normal Retirement Age of 65.

The assets of the Scheme are held, separately from those of the Senedd Commission, by Mobius Life Limited, and are managed by six investment managers. Investments comprise units in pooled funds managed by Baillie Gifford, Partners Group, Legal & General Asset Management, M&G Investments UK, Troy Asset Management and Insight Investment. The Trustees invest in two equity funds, one of which is a passive currency hedged global equity index fund which excludes fossil fuel investments, the other equity fund is an actively managed global equity fund that invests in Paris Agreement aligned companies only. The Trustees also invest in two Diversified Growth funds, a Multi-Asset Private Markets fund, a Property fund and two Multi Sector Credit Funds. The Trustees continue to work towards their ESG and investment objectives to improve the Scheme's ESG credentials and to reduce the Scheme's direct exposure to the oil and gas sector.

Following completion of the valuation the employer contribution rate payable by the Senedd reduced from 19.9% to 18% of Members' aggregate salaries. This reflected improvements in the scheme funding level and changes in market outlook. The Member contribution is 10.5% of salary.

The Pension Board has a set of funding objectives and carries out a triennial funding valuation which aims to monitor funding levels and control the costs of the Scheme. The next actuarial valuation will be as at 1 April 2026.

The principal funding objective is to maintain a fund of assets which is expected to be sufficient to provide the benefits promised to members and their beneficiaries. This objective is as advised by the Trustees of the Scheme, taking into account, advice from the Actuary. The aim is to ensure that accruing benefits are paid for during members' participation in the Scheme and that the charges borne by the Senedd for accruing benefits are reasonably stable ov of er time. These objectives are addressed by determining a contribution rate expressed as a level percentage of pensionable salary called the Standard Contribution Rate. This standard rate is such that it would be just sufficient to finance the benefits under the Scheme, provided that experience is in accordance with the actuarial assumptions made. Depending on the size of the accumulated fund and the actual experience of the Scheme as disclosed at each three-yearly actuarial valuation, larger or smaller contributions may have to be paid for a period to allow, in particular, for amortising surpluses and deficits.

The Pension Scheme was set up in 1999 and is immature, with contribution income still exceeding regular outgoings on benefits. The weighted average duration of the scheme's liabilities is around 16 years.

Table 10: The amounts recognised in the Statement of Financial Position are as follows

	Note	31 March 2026 £'000	31 March 2025 £'000
Present value of scheme liabilities		(43,983)	(44,205)
Fair value of scheme assets		51,422	48,416
Net surplus (liability)		**7,439**	**4,211**
Amount in the Statement of Financial Position			
Liabilities		-	-
Assets		7,439	4,211
Net surplus (liability)	**5**	**7,439**	**4,211**

Table 11: Analysis of amounts charged to the Statement of Comprehensive Net Expenditure

	2025-26 £'000	2024-25 £'000
Current service cost	735	937
Interest on pension liability	2,482	2,291
Interest on scheme assets	(2,721)	(2,236)
Administrative expenses	166	163
	662	**1,155**
Allocated in the account as:		
Other pension costs	946	924
Pension finance costs	(284)	231
	662	**1,155**

Table 12: Analysis of amounts recognised in the Statement of Change in Taxpayer's Equity (SCITE)

	2025-26 £'000	2024-25 £'000
Actual (loss)/return less interest on scheme assets	805	(885)
Experience gains and losses arising on pension liabilities	(165)	(110)
Changes in assumptions	2,303	6,510
Net actuarial gains recognised in SCITE	**2,943**	**5,515**

Table 13: Movement in liabilities during the year

	31 March 2026 £'000	31 March 2025 £'000
Liabilities at 1 April	44,205	48,158
Current service cost (net of member contributions)	735	937
Member contributions (including net transfers-in)	552	534
Benefits paid during the year	(1,853)	(1,315)
Interest on pension liability	2,482	2,291
Actuarial (gains)/losses	(2,138)	(6,400)
Liabilities at 31 March	**43,983**	**44,205**

Table 14: Movement in assets during the year

	31 March 2026 £'000	31 March 2025 £'000
Assets at 1 April	48,417	47,085
Interest on scheme assets	2,721	2,236
Actual (loss) / return less interest on scheme assets	805	(885)
Employer contributions	946	924
Contributions by Members (including net transfers-in)	552	534
Benefits paid and expenses	(1,853)	(1,315)
Administrative expenses	(166)	(163)
Closing fair value of scheme assets at 31 March	**51,422**	**48,416**

The Commission expects to contribute £1,687,234 to the Members of the Senedd Pension Scheme in 2026-27.

The major categories of Scheme assets as a percentage of total Scheme assets are as follows:

Table 75: major categories of scheme assets as a percentage of total scheme assets

	2025-26	2024-25
Equities	50%	50%
Alternative investments	7%	11%
Property	7%	7%
Fixed interest and cash	37%	32%
	100%	**100%**

Note: totals may not sum due to rounding

The assets of the Scheme are invested in a diverse range of funds. A formal review of the Scheme's investment strategy was undertaken during 2024. Following the review, the Pension Board agreed to the current investment strategy.

The current strategy targets a slightly higher investment return than the previous strategy, which supports the actuarial valuation assumptions (noting that the Scheme remains in surplus on the current valuation basis). However, the new strategy has a slightly lower risk profile compared to the previous strategy (as measured by the Value at Risk).

The managers and funds used to implement the current strategy offer a stronger focus on ESG issues and a significant further reduction in the exposure of the assets to the oil and gas sector.

The change is not expected to materially impact the level of long-term expected return associated with the Scheme's investment strategy, or to compromise the Scheme's ability to target the level of investment return in the long-term as required by the actuarial valuation assumptions.

The Pension Board is aware that investment returns can be volatile in the short-term, particularly where certain sectors are excluded from the portfolio. They will therefore keep the return of the overall strategy, and of the individual funds, under regular review, and discuss any required adjustments with their investment advisers.

The funds held at 31 March 2026 were as follows:

- Legal & General FTSE TPI Global Fossil Fuel Exclusions Equity Index (GBP hedged)
- M&G Global Sustainable Paris Aligned
- Troy Trojan Ethical
- Baillie Gifford Defensive Growth
- Legal & General Managed Property
- Partners Group Generations
- M&G Global Sustainable Paris Aligned
- M&G Sustainable Total Return Credit Investment
- Insight Responsible Horizons Multi-Sector Credit
- Legal & General Cash (note this does not form part of the Scheme's strategic asset allocation and is utilised on an ad-hoc basis for cash flow purposes)

The total market value of the Funds invested at 31 March 2026 was £51.44 million (31 March 2025, £48.43 million).

Over the year to 31 March 2026 the Scheme's investment portfolio generated a return of approximately 7.3 per cent. This was driven by gains in major asset classes during the period, particularly equity. The actual return on Scheme investments during 2025-26 was a gain of £3.5 million (2024-25, a gain of £1.4 million).

The Scheme's investment strategy underperformed against global equity markets over the same period, which appreciated c.16.4 per cent (in local terms), but outperformed UK long term Government bonds (which returned c.0.4 per cent). The Scheme outperformed against its discount rate (Consumer Prices Index plus 3.0 percent), which returned c6.3 per cent.

Principal actuarial assumptions at the Statement of Financial Position date:

Table 16: Principal actuarial assumptions at the Statement of Financial Position date

Assumption	31 March 2026	31 March 2025
Discount rate	6.10%	5.65%
Discount rate in excess of future earnings increases	1.90%	1.60%
Discount rate in excess of future pension increases (CPI)	3.15%	2.80%
Expectation of life at age 65 (years):		
Male	23.7	23.6
Female	25.6	25.5
Widows	24.5	24.4

Sensitivity to main assumptions

The following table shows the indicative impact on the total actuarial liability as at 31 March 2026 with respect to changes in the main assumptions:

Table 17: Indicative impact on total actuarial liability

Change in main assumptions	Approximate effect	
	%	£ million
Discount rate + 0.5 % per year	-7%	-3.0
Discount rate – 0.5% per year	+ 8%	+3.3
Earnings + 0.5 % per year	<1%	+0.2
Earnings – 0.5 % per year	<1%	-0.1
CPI + 0.5 % per year	+ 7%	+3.0
CPI – 0.5 % per year	-6%	-2.7
Longevity at retirement assumed to be 2 years greater	+ 6%	+2.4

Amounts for the current and previous four periods are as follows:

Table 18: Amounts for the current and previous four periods

	31 March 2026 £'000	31 March 2025 £'000	31 March 2024 £'000	31 March 2023 £'000	31 March 2022 £'000
Defined benefit obligation	43,983	44,205	48,158	45,135	65,211
Scheme assets	51,422	48,416	47,085	42,801*	46,166
Net surplus / (liability)	7,439	4,211	(1,073)	(2,334)*	(19,045)
Experience gains and losses arising on pension liabilities	165	110	990	3,536	229
Actual (loss) / return less interest on scheme assets	805	(885)	2,412	(4,894)*	2,233

**2022-23 figures have been re-stated to reflect values published in the Members' Pension Scheme Annual Report and Accounts for 2022-23*

Further information on the Members of the Senedd Pension Scheme[26] can be found in the Annual Report and Accounts for the scheme for the year ending 31 March 2026.

[26] https://senedd.wales/how-we-work/about-members-of-the-senedd/members-of-the-senedd-pension-scheme-the-scheme/

02. B – Members’ other costs

Members’ other costs of £13.003 million (2024-25 £11.823 million) in the Statement of Comprehensive Net Expenditure consist of:

Category	2025-26 £’000	2024-25 £’000
Office Costs	1,237	1,398
Additional Costs	367	317
Members’ Staff Costs	11,187	9,914
Travel costs	212	194
Total Members’ other costs	**13,003**	**11,823**

Members’ staff costs include two severance payments for 2025-26 at a cost of £23,863 (2024-25 £28,840).

With effect from 1 April 2023 the pension scheme for the Member Support Staff changed from a Stakeholder arrangement to a Group Personal Pension Scheme. The Scheme is a defined contribution pension scheme with Aviva to which the Commission makes a monthly contribution of 10 per cent of gross salary for Members of the Senedd support staff. In addition, from the start of the Sixth Senedd, where a member of support staff chooses to make a personal contribution to their pension, those personal contributions are matched by an employer contribution up to a maximum of three percent of actual salary paid. The Scheme is compliant with automatic enrolment legislation and the Scheme’s last re-enrolment staging date was 1 January 2026. The employer pension contributions paid in 2025-26 were £1,216,897 (2024-25 £1,098,509).

02. C – Commissioner for Standards

Under the terms of *The National Assembly for Wales (Commissioner for Standards) Measure 2009*, the Commission pays the salary of, and any related costs incurred by, the Commissioner for Standards ('the Commissioner'). The Commission is responsible for ensuring that the salary and allowances agreed in the terms and conditions of the appointment of the Commissioner, and any reasonable liabilities incurred in the course of his duties, are charged to the Welsh Consolidated Fund.

The Commissioner is Douglas Bain CBE TD who was appointed with effect from 1 April 2021. The appointment is for a six year period. More information about Douglas Bain and his work as the Commissioner is available from **http://standardscommissionerwales.org/**

Support resources

The Commissioner's office is supported by a member of Commission staff who has been seconded to assist with the volume of casework under consideration, to provide customer service and to ensure that the office runs effectively. For 2025-26 this staff member dedicated 80% of their time to supporting the Commissioner. The table below provides the detail of the time and costs incurred by the Commissioner and the salary costs of his support staff. The Commissioner sought legal advice from Commission staff where appropriate.

Staffing hours and costs

Nature of cost	2025-26		2024-25	
	Hours	Costs	Hours	Costs
Commissioner Hours	402.75		517	
Commissioner / Acting Commissioner Employment Costs		£36,531		£42,101
Costs charged to the Welsh Consolidated Fund[27]		**£36,531**		**£42,101**
Support Staff Employment Costs		£64,665		£76,368
Legal and other professional support costs		£4,117		£8,555

[27] Travel and subsistence charges of £24.30 were incurred during 2024-25 which were not re-charged to the Welsh Consolidated Fund. This was corrected in 2025-26.

Nature of cost	2025-26		2024-25	
Directly attributable resource costs supplied by the Commission		**£105,313**		**£127,024**

03. Other administration costs

Other administration costs of £15.4 million (2024-25, £18.8 million) in the Statement of Comprehensive Expenditure consist of:

	2025-26 £'000	2024-25 £'000
Leases – buildings	498	493
Leases – other	51	48
Accommodation and facilities costs	2,235	6,812
ICT costs	3,780	3,429
Administrative expenses	3,058	1,963
Staff related costs	548	530
Other administration costs	**10,170**	**13,275**
Interest charges on right of use assets	597	608
Depreciation, amortisation and impairment charges	4,905	4,873
Total Other administration costs	**15,672**	**18,756**

The estimated external audit cost for the audit of these financial statements is £73,954 (2024-25, £69,737). No additional non-statutory audit work was incurred in 2025-26 (2024-25, nil).

04. Property, plant and equipment

	Land and buildings £'000	ICT £'000	Fixtures and fittings [28] £'000	Assets under construction £'000	Total £'000
Cost or valuation					
At 1 April 2025	**66,621**	**5,879**	**2,427**	**333**	**75,260**
Additions	5,562	1,157	1,360	0	8,079
Revaluation	2,221	-	-	-	2,221
Disposals	-	(1,652)	-	-	(1,652)
At 31 March 2026	**74,404**	**5,384**	**3,787**	**333**	**83,908**
Depreciation					
At 1 April 2025	**(1)**	**(4,151)**	**(1,411)**	**-**	**(5,563)**
Charged in year	(2,141)	(577)	(168)	-	(2,886)
Revaluation	2,141	-	-	-	2,141
Disposals	-	1,652	-	-	1,652
At 31 March 2026	**(1)**	**(3,076)**	**(1,579)**	**-**	**(4,656)**
Carrying amount at 31 March 2026	**74,403**	**2,308**	**2,208**	**333**	**79,252**
Carrying amount at 31 March 2025	**66,620**	**1,728**	**1,016**	**333**	**69,697**

The carrying amount of land and buildings held under lease arrangements as at 31 March 2026 is £3.6 million (31 March 2025, £5.3 million).

A revaluation of land and buildings was undertaken by T Merrifield MRICS of Avison Young (UK) Limited as at 31 March 2026, in accordance with the Royal Institution of Chartered Surveyors Valuation Standards. The Commission undertake a full revaluation every three years. The valuation for period ended 31 March 2026 was a full valuation and reflected the significant expenditure on the Senedd building during the financial year as well as inflationary increases and BCIS revisions.

[28] Fixtures and fittings includes 'donated assets', consisting of the Mace donated by the Parliament of New South Wales for the opening of the Senedd.

Revaluations have resulted in increase in the value of Land and Buildings in the Statement of Financial Position of £4.4 million compared to the carrying amount that would have been recognised had the assets been carried under the cost model.

Impairment reviews did not identify any indications of impairment at 31 March 2026 and hence no impairments have been recognised.

A review of the Fixed Asset Register has been undertaken and identified disposals of £1.652 million. This relates to assets that have a carrying value of nil and are no longer in use.

	Land and buildings £'000	ICT £'000	Fixtures and fittings[29] £'000	Assets under construction £'000	Total £'000
Cost or valuation					
At 1 April 2024	**68,660**	**8,655**	**2,019**	**252**	**79,586**
Additions	-	687	127	362	1,176
Reclassification	-	-	281	(281)	-
Revaluation	(2,039)	-	-	-	(2,039)
Disposals	-	(3,463)	-	-	(3,46 3)
At 31 March 2025	**66,621**	**5,879**	**2,427**	**333**	**75,260**
Depreciation					
At 1 April 2024	**0**	**(6,985)**	**(1,305)**	**-**	**(8,290)**
Charged in year	(2,140)	(629)	(106)	-	(2,875)
Revaluation	2,139	-	-	-	2,139
Disposals	-	3,463	-	-	3,463
At 31 March 2025	**(1)**	**(4,151)**	**(1,411)**	**-**	**(5,563)**
Carrying amount at 31 March 2025	**66,619**	**1,729**	**1,016**	**333**	**69,697**
Carrying amount at 31 March 2024	**68,660**	**1,670**	**714**	**252**	**71,296**

05. Pension asset

[29] Fixtures and fittings includes 'donated assets', consisting of the Mace donated by the Parliament of New South Wales for the opening of the Senedd.

	31 March 2026 £'000	31 March 2025 £'000
Balance at 1 April	4,211	(1,073)
Decrease in provision	2,944	5,515
Pension finance cost	284	(231)
Balance at 31 March	**7,439**	**4,211**

Under IAS 19, a surplus of £7.438 million is recognised for the Members of the Senedd Pension Scheme. The surplus arises due to the fair value of the scheme assets exceeding the present value of the defined benefit obligations. The Commission anticipates that the surplus could be recovered over the next 4 to 15 years by a reduction in contributions. Further information is provided in Note 02.A.

06. Trade and other receivables

	31 March 2026 £'000	31 March 2025 £'000
Amounts falling due within one year:		
Trade receivables	79	26
Other receivables	41	58
Prepayments	2,052	1,878
Recoverable VAT	398	305
Total	**2,570**	**2,267**

The amount falling due after more than one year is £9653.80

07. Cash and cash equivalents

	31 March 2026 £'000	31 March 2025 £'000
Balance at 1 April	350	276
Net change in cash and cash equivalent balances	(109)	74
Balance at 31 March	**241**	**350**
The following balances at 31 March were held at:		
Government Banking Service	581	350
Commercial banks and cash in hand	(340)	0
Balance at 31 March	**241**	**350**

08. Trade payables and other current liabilities

	31 March 2026 £'000	31 March 2025 £'000
Amounts falling due within one year:		
VAT payable	10	8
Other taxation and social security	1,839	1600
Trade payables	251	570
Accruals	3,203	2,909
Amounts due to the Welsh Consolidated Fund	241	350
	5,544	**5,437**

There were no payable amounts falling due after more than one year.

09. Provisions for liabilities and charges

Dilapidations	31 March 2026 £'000	31 March 2025 £'000
Balance at 1 April	**144**	**144**
Increase in provision	226	-
Provision utilised in year	-	-
Balance at 31 March	**370**	**144**

Additional information on the dilapidation provision can be found within Note 01 – Statement of accounting policies.

10. Commitments under leases

(a) Operating leases

Commitments under operating leases to pay rentals during the year following the year of these accounts are given in the table below, analysed according to the period in which payments are incurred.

Category	31 March 2026 £'000	31 March 2025 £'000
Land and buildings:		
Not later than one year	-	-
Later than one year but not more than five years	-	-
Later than five years	-	-
	-	**-**
Other – car, printers and copiers:		
Not later than one year	10	19
Later than one year but not more than five years	26	11
	36	**30**

(b) Finance leases

Commitments that are classed as leases as per the application of IFRS 16 are analysed in the following tables. The Commission has no other finance leases. There were two leases added during the 2025-26 financial year (nil 2024-25), for copiers and card cutters.

The liquidity risk inherent in the maturity analysis of the right of use asset is minimal given that the Commission receives funding from the Welsh Government on the basis of a budget which provides for the costs of servicing the lease.

Right of Use Assets	**Buildings**	**Information Technology**	**Plant and Machinery**	**Total**
At 1 April 2025	63,127	21	7	63,155
Additions during the year	0	160	0	160
Remeasurement of existing leases			4	4
Depreciation expense	(1,974)	(41)	(5)	(2,020)
At 31 March 2026	**61,153**	**140**	**6**	**61,299**

Maturity analysis	**31 March 2026 £'000**	**31 March 2025 (re-stated) £'000**
Buildings		
Not later than one year	2,311	2,311
Later than one and not later than five years	9,242	9,200
Later than five years	60,086	62,397
Less interest element	(9,337)	(9,928)
Present value of obligations	**62,303**	**64,023**
Other		
Not later than one year	46	17
Later than one and not later than five years	109	
Later than five years	0	0
Less interest element	(7)	0
Present value of obligations	**148**	**17**
Total present value of obligations	**62,451**	**64,040**
Current portion	1,778	1,736
Non-current portion	60,673	62,304

	31 March 2026 £'000	**31 March 2025 £'000**
Total cash outflow for leases	2,350	2,340

Figures exclude VAT

11. Capital and other commitments

There was one contracted capital commitments at 31 March 2026 in relation to the pre-development agreement for Bay 32. The value of this agreement is capped at £1.63million and costs will be incurred during 2026-27 (nil, 31 March 2025).

12. Other financial commitments

The Commission is party to various contracts which make reference to early termination but do not quantify charges for such an event. Early termination would likely be a breach of contract and the contractor is likely to be entitled to damages representing the loss of profit on the work which was not completed. As this figure is variable for each contract, such contracts have not been included in this note.

13. Contingent Liabilities

If The Commission were to terminate the lease on Tŷ Hywel the Landlord would stipulate whether any remedial works are required at the end of the lease. Any costs are unknown at this point are contingent on the outcome of the Bay 32 procurement.

14. Financial instruments

The Commission does not issue or trade in financial instruments such as loans and has no borrowings. It relies primarily on funding from the Welsh Consolidated Fund for its cash requirements, and is therefore not exposed to liquidity risks. It also has no material deposits, and all material assets and liabilities are denominated in sterling, so it is not exposed to interest rate risk or currency risk.

15. Related-party transactions

The Commission has a number of transactions with the Welsh Government and with other government departments and public bodies, including HM Revenue and Customs. Additionally, regular transactions take place with the Members of the Senedd Pension Scheme (see Remuneration and staff report, page 130).

The Senedd may give special or general directions to the Commission for the purpose of, or in connection with, the exercise of the Senedd Commission's functions.

The Commission has not undertaken any material transactions directly with Commissioners, senior managers or their close family members nor with any organisations where Commissiososners, senior managers or members of their close family hold positions of control or influence.

An independent Remuneration Board (the Board) was established by *The National Assembly for Wales (Remuneration) Measure 2010*. The Board determines the salaries and allowances of all Members of the Senedd and office holders. Members were previously entitled to claim allowances for employing family members. They are no longer permitted to claim allowances for any new staff who are family members; allowances for those in service will cease at the end of the current Senedd.

The Commission decides the policies on salary and conditions for Commission staff. There are no restrictions in place relating to the employment by the Commission of family members of Commissioners or senior management.

Directors have declared that they hold no significant third party interests that may conflict with their duties. A Register of Financial and Other Interests of Members is available at **www.senedd.wales** and **www.senedd.cymru**.

Annex – regularity reporting

Regularity Reporting

The Senedd Commission's budget is authorised by the Senedd via formal budget motions. These motions authorise the Commission's capital and revenue expenditure, as well as retainable income and the amount that may be drawn from the Welsh Consolidated Fund.

The Statement and supporting notes have been prepared in accordance with the 2025–2026 Government Financial Reporting Manual (FReM) suitably adapted for the constitution of the Senedd and the Commission as specified by the *Government of Wales Act 2006*.

SOS 03 Reconciliation of Net Cash Requirement to increase in cash

	31 March 2026 £'000	31 March 2025 £'000
Net cash requirement	(74,359)	(65,126)
From the Consolidated Fund (supply) – current year	76,846	67,100
Amounts due from the Consolidated Fund not drawn	(2,246)	(1,624)
Amounts paid to the Consolidated Fund	(350)	(276)
Increase in cash	**(109)**	**74**

This table is subject to audit.

An amount of £4,466 (2024-25 £3,360) was received in respect of bank interest for the year ended 31 March 2026. As per the *Government of Wales Act 2006*, the Commission is not permitted to retain this amount and will return it to the Welsh Consolidated Fund.

SOS 04 Reconciliation of Net Resource Outturn to Net Cash Requirement 2025-26

	Note	Budget £'000	Outturn £'000	Net total outturn compared with budget: under spend/(excess) £'000	Outturn 2024-25 £'000
Net Resource Outturn	SOS 01	80,616	77,529	3,087	69,357
Cash required for rent		2,330	2,350	(20)	2,340
Accruals adjustments		-	-		-
Non-cash items	See below	(6,100)	(5,608)	(492)	(5,712)
Changes in working capital		-	88	(88)	(859)
Net cash requirement		**76,846**	**74,359**	**2,487**	**65,126**

Non-cash items	Note	Budget £'000	Outturn £'000	Outturn compared with budget 2025-26 £'000	Outturn 2024-25 £'000
Depreciation and amortisation and de-recognition	4 and 10	(5,000)	(4,905)	(95)	(4,873)
Interest charges and depreciation relation to IFRS16	3	(600)	(597)	(3)	(608)
IFRS 16 Lease Adjustments		0	(164)	164	0
Pension finance costs and other provision movements	5	(500)	58	(558)	(231)
		(6,100)	**(5,608)**	**(492)**	**(5,712)**

This table is subject to audit.

SOS 05 Analysis of income payable to the Welsh Consolidated Fund

	Budget 2025-26 £'000	Outturn 2025-26 £'000	Outturn 2024-25 £'000
Retainable operating income	(61)	(38)	75
Subtotal	(61)	(38)	75
Amount retained	(61)	(38)	72
Amount payable to the WCF	**-**	**-**	**3**

There has been no other operating income in 2025-26 (2024-25, nil).

This table is subject to audit.

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