

BÒRD NA GÀIDHLIG

20  
19

20

---

AITHISG BHLIADHNAIL & CUNNTASAN

ANNUAL REPORT & ACCOUNTS



BÒRD NA GÀIDHLIG

20  
19

-  
20

---

AITHISG BHLIADHNAIL & CUNNTASAN

ANNUAL REPORT & ACCOUNTS

# CLÀR-INNSE CONTENTS

PÀIRT  
PART

1

## AITHRIS COILEANAIÐH PERFORMANCE REPORT

- 5 TAR-SHEALLADH**  
Overview
- 6 AITHRIS A' CHATHRAICHE**  
Cathraiche's Report
- 10 AITHRIS A' CHEANNAIRD**  
Ceannard's Report
- 16 CÒ SINNE AGUS DÈ NÌ SINN**  
Who we are and what we do
- 17 CRUTH AR N-OBRACH**  
Business model
- 18 STRUCTAR NA BUIDHNE**  
Organisational structure
- 21 CINN-UIDHE IS RO-INNLEACHDAN**  
Objectives and strategies
- 28 PRÌOMH CHUNNARTAN IS CÙISEAN EILE**  
Key risks and issues
- 33 COMHARRAN COILEANAIÐH**  
Performance indicators

PÀIRT  
PART

2

## AITHISG COILEANAIÐH PERFORMANCE ANALYSIS

- 36 MION-SGRÙDADH AIR COILEANADH**  
Performance analysis
- 38 ADHARTAS IS ÀIREAMHAN**  
Operational performance
- 52 PROSBAIG**  
Spotlights
- 58 COILEANADH IONMHASAIL**  
Financial performance
- 61 CONALTRADH**  
Communications
- 62 IARRTASAN FO ACHD SAORSA AN FHIOSRACHAIDH**  
Freedom of Information Requests
- 62 DÌON DÀTA**  
Data Protection
- 62 CORPORRA**  
Corporate
- 62 DAOINE**  
People
- 64 CÒRAICHEAN DAONNA**  
Human Rights
- 66 ÀRAINNEACHD**  
Environment

PÀIRT  
PART

# 3

## AITHISG CUNNTACHALACHD ACCOUNTABILITY REPORT

PÀIRT  
PART

# 4

## CUNNTASAN ACCOUNTS

- 68 AITHISG AIR RIAGHLADH CORPORRA**  
Corporate Governance Report
- 70 AITHISG NAN STIÙIRICHEAN**  
Directors' report
- 74 AITHRIS AIR DLEASTANASAN AN OIFGEIR CHUNNTACHAIL**  
Statement of Accountable Officer's responsibilities
- 76 AITHRIS AIR RIAGHLADH**  
Governance statement
- 84 AITHISG AIR TUARASTALAN IS LUCH-OBRACH**  
Remuneration and staff report
- 86 AITHISG AIR TUARASTALAN**  
Remuneration report
- 91 AITHISG AIR LUCHD-OBRACH**  
Staff report
- 93 AITHISG CUNNTACHALACHD PÀRLAMAIDEACH**  
Parliamentary Accountability Report
- 93 FIOSRACHADH DO RIAGHALTAS NA H-ALBA**  
Disclosures to the Scottish Government
- 94 AITHISG AN LUCHD-SGRÙDAIDH NEO-EISIMEILICH**  
Independent Auditor's Report

- 102 AITHRIS AIR CAITEACHAS LOM IOMLAN**  
Statement of comprehensive net expenditure
- 103 AITHRIS AIR AN T-SUIDHEACHADH IONMHASAIL**  
Statement of financial position
- 104 AITHRIS AIR SRUTHAN AIRGID**  
Statement of cash flows
- 105 AITHRIS AIR ATHARRAICHEAN ANN AN EARRAINNEAN LUCHD-PÀIGHIDH CHÌSEAN**  
Statement of changes in taxpayers' equity
- 106 NÒTAICHEAN AIRSON NAN CUNNTASAN**  
Notes to the Accounts
- 130 STIÙIREADH BHO MHINISTEARAN NA H-ALBA**  
Direction by the Scottish Ministers
- 131 MÌNEACHADH AIR BRIATHRACHAS IONMHASAIL**  
Glossary of financial terms

PÀIRT  
PART

1

# AITHISG COILEANAIÐH

## PERFORMANCE REPORT



01



02

## TAR-SHEALLADH

Gheibhear geàrr-chunntas san earrainn seo air cò sinn, na bhios sinn a' dèanamh, na prìomh chunnartan a tha romhainn agus air mar a choilean sinn ar targaidean thar na bliadhna a dh'halbh.

## OVERVIEW

This section gives a summary of who we are, what we do, the key risks we face and how we performed over the last year.

A close-up photograph of a woman with short brown hair, singing into a microphone. She is wearing a dark, patterned top. The background is blurred, showing a blue wall with some text and a yellow object.

# AITHRIS A' CHATHRAICHE

# CATHRAICHE'S REPORT

Mar Chathraiche, tha e na thoileachas dhomh an Aithisg Bhliadhnail agus na Cunntasan airson Bòrd na Gàidhlig (BnG) a thaisbeanadh. Tha an Rìoghachd Aonaichte agus mòran dhùthchannan air feadh an t-saoghal air a bhith, agus tha fhathast, fo bhuaidh galar lèir-sgalte COVID-19, suidheachadh nach fhacas a-riamh roimhe. Tha ar beatha gu math eadar-dhealaichte agus tha e follaiseach gum bi an àbhaist air a bheil sinn a' feitheamh le fiughair is foighidinn a' ciallachadh dhòighean eadar-dhealaichte ann an obair, ionnsachadh agus fearas-chuideachd; gu dearbh anns a h-uile pàirt de ar beatha.

Ged a bheir an suidheachadh iomagaineach seo buaidh mhòr air a' Ghàidhlig bidh cothroman ùra ann cuideachd. Tha sinn ag amas air dèanamh cinnteach à adhartas agus tèarainteachd don Ghàidhlig tro cho-obrachadh agus ùргhnàthachadh san àrainneachd ùr a tha romhainn. Le bhith dàna, is urrainn dhuinn mòran cheumannan cumhachdach is àrd-amasach a choileanadh ann a bhith a' togail àite na Gàidhlig ann an Alba ùr agus eadar-dhealaichte.

Nochd an èiginn seo timcheall air deireadh na bliadhna ionmhais 2019-20 againn, bliadhna anns an do rinn sinn adhartas mòr nar n-obair. Bha sin a' gabhail a-steach barrachd buaidh bho iomairt an Leas-Phrìomh Mhainisteir *Adhartas nas Luaithe*; soirbheachas phàrantan a' nochdad an còraichean airson foghlam tro mheadhan na Gàidhlig fo roghainnean an Stiùireadh Reachdail airson Foghlam Gàidhlig; toirt taic do ionnsachadh is leasachadh na Gàidhlig le maoineachadh de £3.5 millean; agus fàs leantainneach ann an com-pàirteachasan le Riaghaltas na h-Alba (SG), buidhean poblach, buidhean Gàidhlig, coimhairsnachdan, agus a' leudachadh gus mothachadh a thogail am measg raon farsaing de luchd-ùidh eile.

Bha dùblain mhòra romhainn a nochd luchd-sgrùdaidh bhon taobh a-muigh ann an 2018/19. Dh'aontaich am Bòrd-stiùridh gun robh feum air obair mhòr gus riaghladh agus ceannardas a leasachadh agus tha mi glè thoilichte a ràdh gu bheil am prògram in-sgrùdaidh as ùire againn, air a libhrigeadh le luchd-sgrùdaidh neo-eisimeileach, air deagh thoraidhean a nochdad. Bha na h-aithisgean seo o chionn ghoirid a' cuimseachadh gu sònraichte air na raointean leasachaidh a chomharrach an luchd-sgrùdaidh bhon taobh a-muigh againn, agus bha e na mhisneachd don Bhòrd-stiùridh fiosrachadh fhaighinn a' sealltainn adhartas.

Tha leasachaidhean mòra air tachairt ann an siostaman a-staigh Bòrd na Gàidhlig agus cuideachd mar a bhios sinn ag obair le luchd-ùidh. Chomharrach plana leasachaidh mionaideach, a chaidh ullachadh ann an 2019, leasachadh

As Cathraiche, it is my pleasure to present the Annual Report and Accounts for Bòrd na Gàidhlig (BnG). The United Kingdom and many countries across the world have been, and continue to be affected greatly by the COVID-19 pandemic, an unprecedented situation. Life goes on very differently and it is commonly realised that the normality we long for and patiently await will mean a different approach to our world of work, learning, socialising and every aspect of living.

While this concerning situation will have considerable impact on Gaelic there will also be fresh opportunities to be realised. We aim to ensure progress and security for Gaelic through collaboration and innovation in the new landscape which lies ahead. By being bold, we can achieve many powerful and ambitious steps in building Gaelic's place in a new and different Scotland.

This crisis emerged around the end of our financial year 2019-20, a year in which we made significant strides in our work. These included more impact from the Depute First Minister's initiative, *A Faster Rate of Progress*; the success of parents demonstrating their rights for Gaelic medium education under the options of the Statutory Guidance for Gaelic Education; supporting Gaelic learning and development with funding of £3.5 million; and continued growth in partnerships with Scottish Government (SG), public bodies, Gaelic organisations, communities, and, extending to raise awareness among a wide range of other stakeholders.

We faced significant challenges highlighted by external auditors within our organisation in 2018/19. The Board accepted that substantial work was required to improve governance and leadership and I am very pleased to report that our most recent programme of internal audit, delivered by independent auditors, has demonstrated positive results. These recent reports focused primarily on the areas for development highlighted by our external auditors, and it was reassuring for the Board to receive information showing progress.

Significant improvements have come about within the internal systems of Bòrd na Gàidhlig and also how we work with stakeholders. A detailed improvement plan, prepared in 2019 identified required development

riatanach ann an ceithir prìomh raointean – riaghlaidh agus fosgarrachd; trèanadh is leasachadh; conaltradh; agus luach an airgid. Tha e air mòran a bharrachd fòcais a chur air an obair againn, gu ro-innleachdail agus gu gniomhach; thug e dùbhlànn dhuinn agus do chom-pàirticean luach an airgid a nochdadh tro na sruthan maoineachaidh againn; agus mheudaich e fòcas air a bhith a' leasachadh siostaman conaltraidh èifeachdach, gu sònraichte tro na meadhanan sòisealta. Tha an dòigh-obrach 'doras fosgailte' againn do buidhnean agus dhaoine fa-leth aig an àm dhuilich seo, ged a tha e air-loidhne, a' togail ùidh fad is farsaing.

An dèidh ath-nuadhachadh mòr a dhèanamh agus an geall air leasachadh leantainneach, tha Bòrd na Gàidhlig ann an deagh shuidheachadh airson a dhol an sàs anns an 'àbhaist ùr' a tha a-nis far comhair. Tha an ceannas làidir a sheall am Bòrd ann an co-obrachadh le Riaghaltas na h-Alba, ùghdarrasan ionadail, buidhnean nàiseanta agus na coimhairsnachdan Gàidhlig rè a' ghalair lèir-sgaoilte a' toirt misneachd dhomh nach eil eagal don Ghàidhlig. Leanaidh na dòighean ùr-ghnàthach a tha air an deagh cho-òrdanachadh a' leasachadh airson math a' chàinain.

Ann an co-dhùnadh, mo thaing do Bhull làithreach a' Bhùird agus seann Bhull, agus do ar luchd-obrach. Às aonais an dealais agus an dìchill sheasmhaich, cha bhiodh soirbheachadh ar buidhne idir mar a tha e.

in four key areas – governance and transparency; training and development; communications; and value for money. It has provided much greater focus to our work, strategically and operationally; challenged us and partners to demonstrate value for money through our funding streams; and increased our focus on developing effective communication systems, particularly via social media. Our 'open door' approach, albeit all online, to organisations and individuals at this difficult time is being widely acknowledged.

Having undergone a significant overhaul and committed to continuing improvement, Bòrd na Gàidhlig is well placed to face the 'new normal' which is now beginning to unfold. The strong leadership demonstrated by the BnG in collaboration with SG colleagues, local authorities, national organisations and the Gaelic communities during the pandemic assures me that that Gàidhlig has nothing to fear. The innovative and well coordinated approaches adopted will only continue to develop for the benefit of the language.

In conclusion, I offer my thanks to current and former Board Members, and our staff colleagues. Without their sustained enthusiasm and diligence, we would not be the successful organisation that we are.



Màiri NicAonghais | Cathraiche  
Mary MacInnes | Cathraiche

“Le bhith dàna,  
is urrainn dhuinn  
mòran cheumannan  
cumhachdach is  
àrd-amasach a  
choileanadh ann a  
bhith a’ togail àite  
na Gàidhlig ann an  
Alba ùr agus eadar-  
dhealaichte.”



---

AITHRIS  
A' CHEANNAIRD

## CEO'S REPORT

Thar na bliadhna a dh'fhalbh chunnacas grunn leasachaidhean cudromach, agus bha cuid a dhùbhlain nach beag ro Bhòrd na Gàidhlig cuideachd. Tha sinn air adhartas mòr a dhèanamh ann a bhith a' leasachadh ar buidhne agus air a' mhòr-chuid den Phlana Obrachaidh 2019/20 a lìbhrigeadh (faic taobh-duilleig 34 – clàr KPI). Tha seo uile air dèanamh cinnteach gu bheil sinn air leasachadh na Gàidhlig a bhrosnachadh ann an Alba.

Tha an obair seo a-nis fo sgàil COVID-19 agus a' bhuaidh a th' aige air an dùthaich, gu sònraichte dhuinne a' bhuaidh aige air coimhearsnachdan luchd-labhairt agus luchd-ionnsachaidh na Gàidhlig, sgapte air feadh na h-Alba.

Tha a h-uile duine aig Bòrd na Gàidhlig ag obair bhon taigh agus air a bhith dèanamh sin airson grunn mhìosan, atharrachadh a rinn sinn cha mhòr gun fhiosta. Tha dùbhlain mhòra ro ar com-pàirticean, mar a tha romhainn fhìn, gus na prògraman obrach aca a lìbhrigeadh, mòran aca air a mhaoineachadh le Bòrd na Gàidhlig. Aig an aon àm, tha sinn agus ar com-pàirticean ag ùrachadh ar modhan lìbhrigidh gus taic a thoirt do dh'fheumalachdan agus miannan ar coimhearsnachdan Gàidhlig eadar-mheasgte.

Tron bhliadhna, b' e [#Cleachdi](#), aon de na pròiseactan ùra inntinneach a stèidhich sinn, iomairt gus barrachd dhaoine a bhrosnachadh gu bhith a' cleachdadh na Gàidhlig nas trice ann am barrachd shuidheachaidhean, a' nochdadh amas iomlan a' [Phlana Nàiseanta Gàidhlig](#). Chaidh seo a chur air bhog aig a' [Mhòd Nàiseanta Rioghail](#) ann an Glaschu – tachartas soirbheachail eile dha bheil sinne nar prìomh luchd-maoineachaidh. Chaidh an sgeama tùsail a leudachadh gu [#Cleachdiaigantaigh](#) [#Useitathome](#) airson a h-uile duine a bhrosnachadh gus a' Ghàidhlig a chleachdad aig an taigh agus gu sònraichte gus taic a thoirt do dhaoine òga aig àm bacadh gluasaid.

Tha sinn a' cumail oirnn a' togail air an obair a chaidh a lìbhrigeadh tro [phlanaichean Gàidhlig](#), le 68 ùghdarrasan poblach (2018/19 - 57) ag ullachadh no a' cur an gniomh an geallaidean airson a' Ghàidhlig fhàs. Tron bhliadhna, ghabh sinn an cothrom cor na Gàidhlig a sheasamh ann an co-chomhairlean poblach air raon farsaing de chùisean, a' dèanamh cinnteach gun cluinnear guth na Gàidhlig aig ìrean nàiseanta is roinneil.

Tha taic airson Gàidhlig ionnsachadh, aig a h-uile aois, fhathast cudromach ann an obair Bòrd na Gàidhlig. Is e solar tràth-bhliadhnaichean anns a' Ghàidhlig an t-àite töiseachaidh airson mòran de luchd-labhairt na Gàidhlig agus rè na bliadhna thug sinn taic do [38 buidheann](#) le maoineachadh a

This year has seen a number of key successes and some substantial challenges for Bòrd na Gàidhlig. We have made significant strides in developing our organisation and delivered the majority of our Operational Plan 2019/20 (see page 33 – KPI table). All this has ensured we have furthered the development of Gaelic in Scotland.

This work is now over-shadowed by COVID-19 and its impact on the country, particularly for us the communities of Gaelic speakers and learners, scattered throughout Scotland.

All at Bòrd na Gàidhlig are working from home and have been for some months, a change we achieved almost seamlessly. Our partners, like us, are facing significant challenges to deliver their programmes of work, much of it funded by Bòrd na Gàidhlig. At the same time, we and our partners are innovating our delivery methods to support the needs and aspirations of our very varied Gaelic communities.

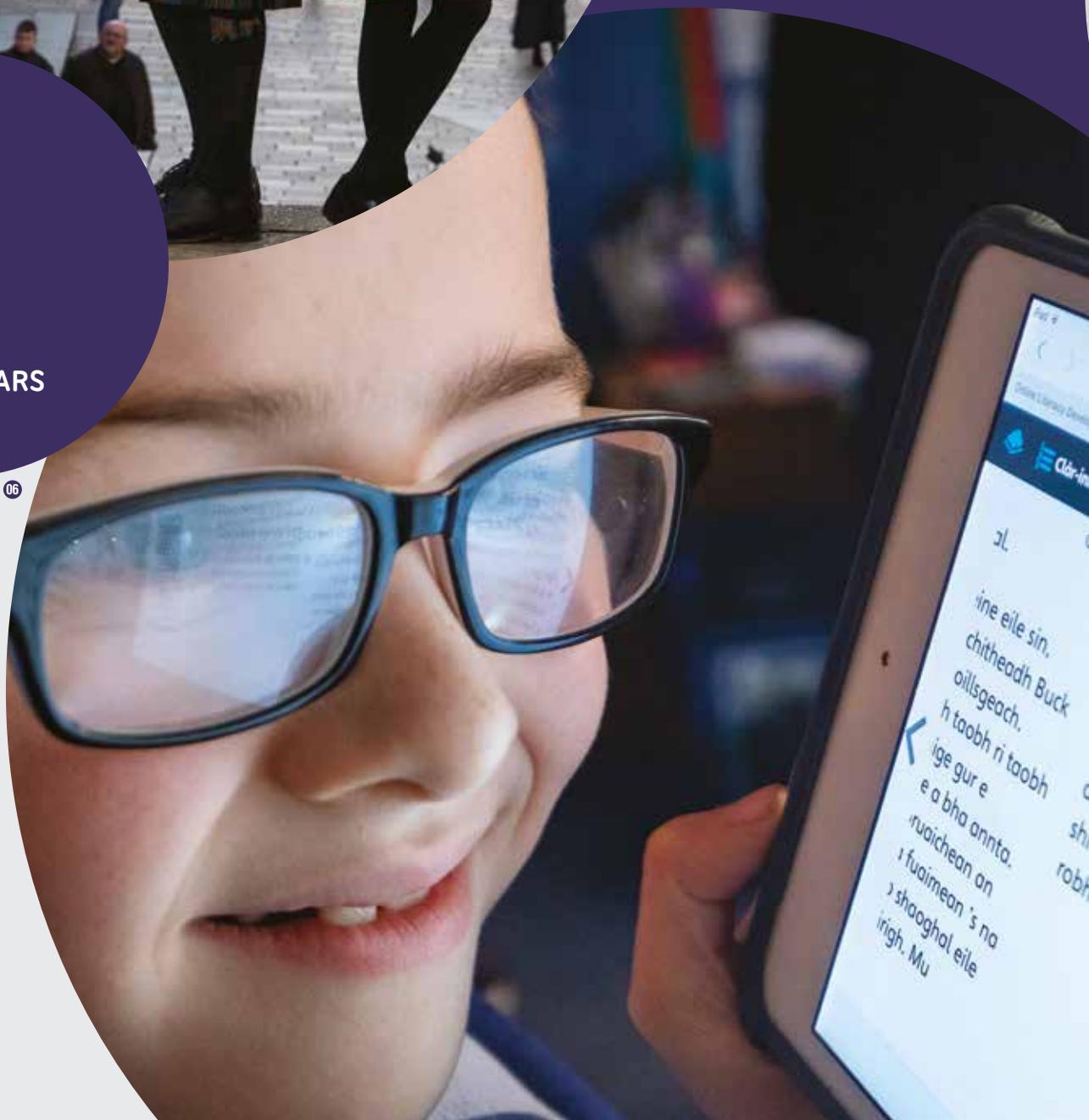
During the year, one of the exciting new projects we established was [#Cleachdi](#), a campaign to encourage more people to use Gaelic more often in more situations, reflecting the overall aim of the [National Gaelic Language Plan](#). This was launched at the [Royal National Mòd](#) in Glasgow – another very successful event which is primarily funded by us. The original scheme has been expanded into [#Cleachdiaigantaigh](#) [#Useitathome](#) to encourage everyone to use Gaelic at home and in particular to support young people during lockdown.

We continue to build on the work delivered through [Gaelic language plans](#) (GLP), with some 68 public authorities (2018/19 – 57) developing or implementing their commitments to grow Gaelic. During the year, we took the opportunity to make the case for Gaelic in public consultations on a wide range of matters, ensuring that the Gaelic voice is heard at national and regional levels.

Support for Gaelic learning, at all ages, remains key to Bòrd na Gàidhlig's work. Early years' provision in Gaelic is the starting point for many Gaelic speakers and during the year we supported [38 groups](#) with funding as well practical advice, including the new



EARLY YEARS





MOD

GAEILIC AWARDS

bharrachd air comhairle phractaigeach, a' gabhail a-steach inneal ùr nan tràth-bhliadhnaichean. Tha am fàs ann am foghlam tro mheadhan na Gàidhlig (FtG) a' leantainn air adhart le fosgladh aonad FtG ann an Siorrachd Àir a Tuath, san Lùnastal seo: a' chìad ùghdarris ionadail a stèidhich solar ùr ann an 21 bliadhna.

Ach, tha buaidh COVID-19 air libhrigeadh gniomhan tràth-bhliadhnaichean, foghlam foirmeil agus gniomhachd taobh a-muigh na sgoile na adhbhar dragh. Chaidh iomairtean a stèidheachadh le mòran de ar com-pàrticean gus taic a thoirt do phàrantan agus do dhaoine òga a tha gu math dòchasach ach feumaidh a' bhuaidh fad-ùine air gabhail ri FtG agus slighean gu fileantas mòran aire anns an ùine a tha romhainn.

Tha dùblain fhathast ann a thaobh leudachadh libhrigeadh FtG san àrd-sgoil agus tha sinn air obair le com-pàrticean airson ro-innleachdan a leasachadh gus taic a thoirt do seo tachairt. Tha susaint Ghàidhlig ann an sgrùudadh curraicealaim Riaghaltas na h-Alba deatamach agus tha sinn ag obair le com-pàrticean gus sin a choileanadh. Tha sinn a' cumail oirnn a' toirt taic do dh'ionnsachadh inbheach tron chom-pàirteachas againn le MG ALBA agus feadhainn eile air LearnGaelic.scot, agus bidh sinn a' maoineachadh dreuchd Manaidsear lonnsachaидh, stèidhichte aig Sabhal Mòr Ostaig.

Tron bhliadhna, lean Adhartas nas Luaithe, an iomairt a stèidhich an Leas-priomh Mhinistear, Iain Swinney, a' libhrigeadh adhartas tro na diofar shruthan-obrach aige agus bha e mar dhleastanas oirnn a bhith air thùs ann. Is e aon toradh practaigeach an stiùireadh a dheasaich Comhairle Teagaisg Coitcheann na h-Alba (GTCS) agus sinn fhìn dhàibhsan a tha a' beachdachadh air teagasg mar dhreuchd.

Tha an obair againn uile a' faighinn taic bho dhàta; air a sgrùudadh agus air a chruinneachadh taobh a-staigh na buidhne, tro choimiseanan, no leis na priomh bhuidhnean maoinichte againn leithid Faclair na Gàidhlig agus Ainmean-Àite na h-Alba. Tron bhliadhna, dh'aontaich am Bòrd-stiùridh againn an ro-innleachd frèam-obrach rannsachaидh againn a bheir stiùireadh do dh'obair thairis air na ceithir bliadhna a tha romhainn.

Tha ar maoineachadh a' leantainn le bhith a' libhrigeadh buaidh thar raon farsaing de bhuidhnean, sheirbheisean agus thachartasan. Bidh sinn a-nis a' toirt seachad mòran a bharrachd fiosrachaيدh mu na co-dhùnaidhean maoineachaيدh againn agus tha cuspair na fosgarrachd a' leantainn leis a' chìad choinneamh de Bhòrd Bòrd na Gàidhlig a chaidh a chumail gu poblach, air-loidhne, sa Chèitean 2020.

early years' toolkit. The growth in Gaelic medium education (GME) continues with the opening this August of a GME unit in North Ayrshire, the first local authority to establish new provision in 21 years.

However, the impact of COVID-19 on delivery of early years' activities, formal education and out of school activities is cause for concern. Initiatives have been established by many of our partners to support parents and young people which is very positive but the longer-term impact on uptake of GME and pathways to fluency will require considerable attention in the coming period.

Challenges remain in expanding the delivery of GME in secondary and we have worked with partners to develop strategies to support this happening. Gaelic input to the Scottish Government curriculum review is essential and we are working with partners to achieve that. We continue to support adult learning through our partnership with MG ALBA and others on LearnGaelic.scot, and we fund the Learning Manager post, based at Sabhal Mòr Ostaig.

During the year, A Faster Rate of Progress, the initiative established by Depute First Minister, John Swinney, continued to deliver progress through its different workstreams and we were tasked with taking a lead in this. One practical output is the guide produced by General Teaching Council of Scotland (GTCS) and ourselves for those considering teaching as a career.

All of our work is supported by data; researched and collated internally, through commissions or by our main funded organisations such as Faclair na Gàidhlig and Àinmean Àiteachan na h-Alba. During the year, our Board approved our research framework strategy which will guide work over the next four years.

Our funding continues to deliver impact across a wide range of organisations, services and events. We now provide much more information about our funding decisions and the theme of transparency continues with the first Bòrd na Gàidhlig Board meeting held in public, online, in May 2020.

Tha iad sin agus mòran leasachaidhean eile, air an robh, agus air a bheil sinn ag obair gu cruaidh ann an 2019/20, mar fhreagairt don **sgrùdadh as doimhne** a chaidh a dhèanamh riagh air Bòrd na Gàidhlig. An dèidh seo thàinig **aithisg Earrann 22** a chaidh fhoillseachadh le Sgrùdadh Alba.

Tha am **Plana Leasachaidh** againn, a chaidh ullachadh ann an co-bhonn ris an luchd-sgrùdaidh, air atharrachaidhean mòra a stiùireadh tron bhliadhna, a' gabhail a-steach barrachd cuideim air conaltradh, air an taobh a-staigh agus air an taobh a-muigh, barrachd obair com-pàirteachais, neartachadh siostaman trèanaidh is leasachaidh, agus togail sgilean agus comas san sgioba-stiùiridh. Fhuair sinn aithisg bhliadhna in-sgrùdaidh fior bhrosnachail (faic t.d. xx-xx In-sgrùdadh) a tha a' nochdadhar dealais airson leasachadh. Tha dùil ri leasachadh leantainneach bho gach buidheann phoblach agus cumaiddh sinn oirnn a' leasachadh agus a' neartachadh nan raointean sin.

B' e sin cuspair na dàrna co-labhairt bhliadhna luchd-obrach 2-latha againn. Air a chumail air-loidhne sa Ghiblean, mheòraich sinn air bliadhna de dh'adhartas mòr airson Bòrd na Gàidhlig agus bha sinn a' coimhead air adhart ri tuilleadh adhartais airson na Gàidhlig agus a cultar sa bhliadhna air thoiseach.

Bu mhath leam taing a thoirt do mo cho-obraichean uile aig Bòrd na Gàidhlig airson an obair chruaidh, an sìor dhealas agus an taic ann am bliadhna inntinneach is dùbhlanach. Air adhart leinn!

These and many other developments, that we have worked hard to deliver during 2019/20 and continue to do so, are in response to the most **in-depth audit** carried out on Bòrd na Gàidhlig. This was followed by a **Section 22 report** published by Audit Scotland.

Our **Improvement Plan**, which was prepared in conjunction with the auditors, has driven substantial changes during the year, including increased emphasis on communications, internally and externally, greater partnership working, strengthening training and development systems, and building skills and capacity in the leadership team. We received a very positive internal audit annual report (see pp xx-xx Internal Audit) which reflects our commitment to improvement. Continuous improvement is expected of all public bodies and we will continue to develop and strengthen these areas.

That was the theme of our second annual 2-day staff conference. Held online in April, we reflected on a year of significant progress for Bòrd na Gàidhlig and looked forward to further advances for Gaelic language and culture in the current year.

I would like to record my thanks to all my colleagues at Bòrd na Gàidhlig for their hard work, continued enthusiasm and their support in what was an exciting and challenging year. As always, onwards and upwards!



Shona C Nicllinnein | Ceannard  
Shona C MacLennan | CEO

# CÒ SINNE AGUS DÈ NI SINN

## Ar n-àrd-amas

Gum bi a' Ghàidhlig air a faicinn is air a cluinntinn gu làitheil air feadh Alba, chun na h-ìre 's gum bi i air a h-aithneachadh mar phàirt bunaiteach de bheatha muinntir na h-Alba agus mar chànan priseil a tha a' cur ri cultar is eaconamaidh na dùthcha.

## Cò sinne

'S e Bòrd na Gàidhlig a' bhuidheann phoblach le uallach gus planadh a dhèanamh airson agus stiùireadh a thoirt don iomairt gus cànan is cultar na Gàidhlig a thoirt air adhart ann an Alba às leth Riaghaltas na h-Alba.

## Na tha sinn a' dèanamh

## Stiùireadh

- Bidh sinn ag ullachadh a' Phlana Cànan Nàiseanta Ghàidhlig agus a' toirt stiùireadh do choileanadh a' Phlana Nàiseanta
- Bidh sinn a' toirt stiùireadh is comhairle do chàch a thaobh iomairtean Gàidhlig
- Bidh sinn a' cur Gàidhlig agus a cultar air adhart gu h-ionadail, gu nàiseanta agus gu h-eadar-nàiseanta.

## Comhairle

- Bidh sinn a' toirt comhairle do Mhinistearan Riaghaltas na h-Alba air cùisean Gàidhlig
- Bidh sinn a' foillseachadh stiùireadh reachdail gus foghlam Gàidhlig a thoirt air adhart.

## Taic

- Bidh sinn a' toirt taic do bhuidhnean poblach gus na Planaichean Gàidhlig aca ullachadh is a chur an gnìomh
- Bidh sinn a' toirt seachad maoineachadh gus Gàidhlig a thoirt air adhart
- Bidh sinn a' toirt fa-near do is a' frithelialadh air feumalachdan nan coimhearsnachdan.

Gheibh sibh tuilleadh fiosrachaидh mu mar a bhios sinn ag obair aig [www.Gàidhlig.scot](http://www.Gàidhlig.scot).

## WHO WE ARE AND WHAT WE DO

### Our vision

Gaelic is seen and heard on a daily basis across Scotland, such that it is widely recognised as an integral part of Scottish life and a national cultural and economic asset.

### Who we are

Bòrd na Gàidhlig is the public body responsible for planning and leading the development of Gaelic language and culture in Scotland on behalf of the Scottish Government.

### What we do

## Lead

- We produce the National Gaelic Language Plan (NGLP) and oversee its delivery
- We lead and advise others on Gaelic language initiatives
- We promote Scotland's Gaelic language and culture locally, nationally and internationally.

## Advise

- We advise the Scottish Government Ministers on Gaelic issues
- We issue statutory advice to develop Gaelic education.

## Support

- We support public bodies to produce and implement their Gaelic Language Plans
- We distribute funds for the development of the Gaelic language
- We listen and react to the needs of communities.

You can find out more about how we operate at [www.Gàidhlig.scot](http://www.Gàidhlig.scot).

## Cruth ar n-Obrach

Tha Bòrd na Gàidhlig ag obair a rèir Frèam Coileanaidh Riaghaltas na h-Alba mar a' bhuidheann phoblach le uallach gus a' Ghàidhlig agus a cultar a thoirt air adhart.

Bidh sinn a' toirt taic do na Builean Nàiseanta a chithear san Fhrèam, agus sinn ag ullachadh PCNG agus Plana Corporra a h-uile còig bliadhna. Chaidh an dà phlana sin fhoillseachadh ann an 2018. Tha na planaichean sin a' toirt dhuinn co-theacsa airson ar n-obrach agus a' stèidheachadh cheann-uidhe is phriomhachasan airson na h-obrach is co-dhùnайдhean uile againn. Gheibh sibh tuilleadh fiosrachaидh san earrainn Cinn-uidhe is Ro-innleachdan san aithisg seo air taobhan-duilleig 21 gu 27.

## Business model

Bòrd na Gàidhlig operates within the Scottish Government Performance Framework as the public body responsible for the development of Gaelic language and culture.

We contribute to the National Outcomes detailed in the Framework by creating a NGLP and a Corporate Plan every five years. Both these plans were published in 2018. These plans set the context for our work and provide the objectives and priorities for all of our activities and decision-making. You can find out more in the Objectives and Strategies section of this report on pages 21 to 27.

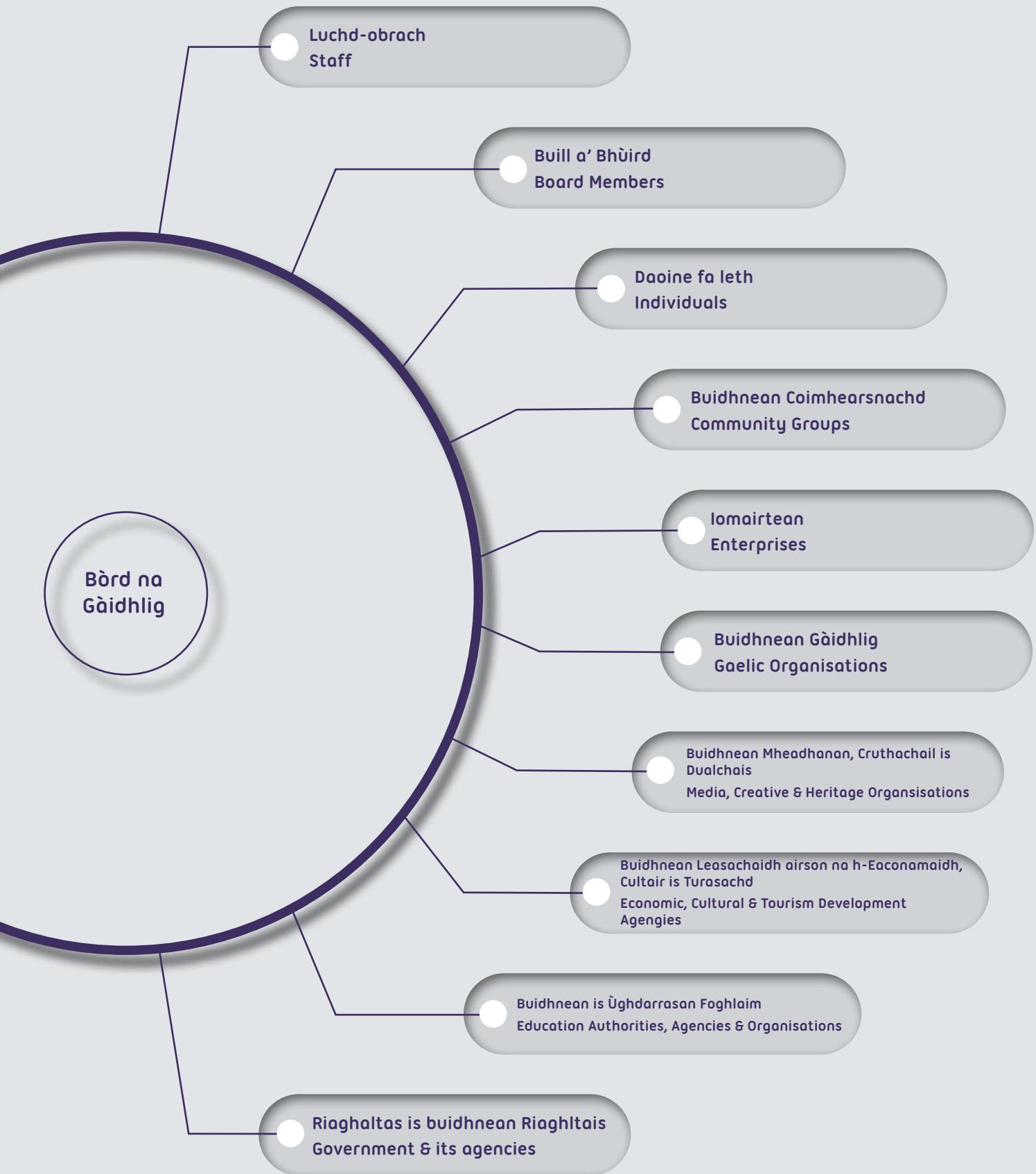


# STRUCTAR NA BUIDHNE

Bidh Bòrd na Gàidhlig ag obair còmhla ri agus a' sireadh comhairle bho chaochladh luchd-ùidhe ann a bhith a' stèidheachadh, a' coileanadh agus a' dèanamh aithris air ar cinn-uidhe.

# ORGANISATIONAL STRUCTURE

Bòrd na Gàidhlig works with and consults with a wide range of stakeholders in setting, progressing and reporting on our objectives.



# BÒRD Board

## COMATAIDHEAN Committees

## CEANNARD CEO



## SGIOBA AN LUCHD-OBRACH Staff Team

Faicibh Aithisg nan Stiùirichean air taobh-duilleig 70 agus an Sgioba-stiùiridh air taobh-duilleig 91 airson làn fhiosrachadh.

See Directors' Report on page 70 and leadership team on page 91 for full details.

09



# CINN-UIDHE IS RO-INNLEACHDAN

## Na prìomhachasan ro-innleachdail againn

Chomharraich sinn ceithir prìomhachasan ro-innleachdail sa Phlana Chorporra againn airson 2018-23. Fhad's a tha sinn ag obair gus na prìomhachasan sin a choileanadh, cuidichidh sin gus ar n-àrd-amas a thoirt gu buil, agus bidh sinn a' sealtainn gu mionaideach mar a nì sinn sin sna Planaichean Gnìomh a bhios sinn ag ullachadh gach bliadhna.

'S iad na h-amasan a tha sinn airson a choileanadh airson 2023:

- 1.** Gum bi barrachd dhaoine a' cleachdadadh Gàidhlig agus a' faotainn bhuanachdan bhon chànan nan obair, aig an taigh agus sna coimhearsnachdan aca.
- 2.** Gum bi barrachd chothroman ann do dhaoine aig aois sam bith na sgilean Gàidhlig aca a thoirt air adhart agus gum bi e nas fhagaibh na cothroman sin a ghabhail.
- 3.** Gum bi barrachd dhaoine ann an Alba taiceil is bàidheil do chànan is cultar na Gàidhlig.
- 4.** Gun cùm Bòrd na Gàidhlig air a' leasachadh nan dòighnean-obrach aige.

# OBJECTIVES AND STRATEGIES

## Our strategic priorities

We identified four strategic priorities in our 2018-2023 Corporate Plan. Working to achieve these will help us deliver our vision, and we set out how we'll do this in the detailed Operational Plans we produce each year.

The outcomes we want to have achieved by 2023 are:

- 1.** More people are using and benefiting from Gaelic at work, at home and in the community.
- 2.** Opportunities for people to develop their Gaelic skills at any age have increased and are more accessible.
- 3.** More people in Scotland are positive about Gaelic language and culture.
- 4.** Bòrd na Gàidhlig continues to develop how it works.



Tha an obair againn a' toirt taic don Fhrèam Choileanaidh Nàiseanta, a tha a' mìneachadh ciamar as urrainn do bhuidhnean poblach cuideachadh le bhith a' coileanadh cinn-uidhe ro-innleachdail Riaghaltas na h-Alba. Tha taghadh farsaing de bhuilean san Fhrèam Choileanaidh, ge-tà, tha Bòrd na Gàidhlig gu h-àraidh a' toirt taic don fheadhainn a leanas:



Our work is aligned to the National Performance Framework, which details how public bodies are performing against the Scottish Government's strategic objectives. The outcomes in the Performance Framework are wide ranging, however Bòrd na Gàidhlig contributes particularly towards the following:





### a' fàs suas gu sàbhailte le gaol is spèis gus an coilean iad an làn chomasan

Bidh sinn ag obair le òigridh ann an diofar dhòighean, a' toirt taic do sheirbheisean thràth-bhliadhnaichean Gàidhlig, a' toirt maoineachadh do agus ag obair còmhla ri Comann nam Pàrant, fòram nàiseanta do phàrantan, agus do dh'FhilmG agus lònra dhreuchdan a tha a' cumail taic ri òigridh.

### grow up loved, safe and respected so that they realise their full potential

We work with young people through a wide range of mechanisms developing Gaelic early years' services, funding and working with Comann nam Pàrant, the national forum for parents, as well as FilmG and a network of development officer posts which support young people.



### air an deagh oideachadh is le deagh sgilean agus comasach air cur ris a' chomann-shòisealta

Bidh sinn a' toirt comhairle airson FtG, a' brosnachadh chothroman dreuchdail Gàidhlig, a' toirt taic do dhaoine fa-leth a bhith nan tidsearan, ag obair le MG ALBA agus feadhainn eile gus goireasan ionnsachaидh inbheach a thoir seachad ann an LearnGaelic.scot, agus a' maoineachadh prògram farsaing de ghniomhachd ionnsachaيدh inbheach air feadh na h-Alba. Bidh sinn a' toirt taic-airgid do rannsachadh is leasachaيدhean airson corpas a' chànan, leithid a bhith a' cruthachadh faclair eachdraidheil, rannsachadh air agus stòràdà le ainmean-àite, agus goireasan gràmair riatanach.

### are well educated, skilled and able to contribute to society

We provide advice for GME, promote Gaelic career opportunities, support individuals to become teachers, work with MG ALBA and others to provide adult learning resources in LearnGaelic.scot, and fund a wide programme of adult learning activities throughout Scotland. We fund research and development for the language corpus, including the creation of a historical dictionary, place-names research and database building, as well as essential grammar resources.



11



12



## a' fuireach ann an coimhearsnachdan a tha in-ghabhaltach, cumhachdach, seasmhach is sàbhailte

Sa PhCNG 2018-23, thathar a' toirt fa-near gu bheil ro-innleachdan eadar-dhealaichte a dhith airson diofar choimhearsnachdan Gàidhlig. Thug sinn beachdan seachad a thaobh na Gàidhlig agus coimhearsnachdan nach eil cho làidir airson diofar cho-chomhairleachaidhean poblach, nam measg fear air Plana Nàiseanta nan Eilean, agus thug sinn taic do ghrunn iomairtean agus thug sinn coimseanan seachad airson rannsachadh co-cheangailte ri coimhearsnachdan eileanach is Gàidhlig. Ann am bailtean tha sinn a' toirt taic do dh'oifigearan nan lomairtean ann an Glaschu, Dùn Èideann agus Inbhir Nis agus tha sinn a' toirt taic do bhuidhnean sna coimhearsnachdan sin gus mòr-ionadan Gàidhlig a stèidheachadh sna bailtean sin airson togail air an leudachadh a chunnacas o chionn beagan bhliadhnaichean ann am foghlam Gàidhlig sna h-àiteachan sin.

## live in communities that are inclusive, empowered, resilient and safe

The National Gaelic Language Plan 2018-23 recognises that different strategies are required for different Gaelic communities. We provided input relating to Gaelic and to fragile communities through a range of public consultations, including the National Islands Plan, as well as supporting a wide range of initiatives and commissioning research relating to island communities and Gaelic. In urban areas, we support lomairtean officers in Glasgow, Edinburgh and Inverness and are supporting groups in each of these communities in their aim of establishing Gaelic usage hubs to further enhance the strong growth seen in Gaelic education over recent years.



## cruthachail agus tha na cultaran beòthail is eadar-mheasgte againn air an cur an cèill, agus a' còrdadh ri daoine, gu farsaing

Tha sinn a' toirt taic do raon farsaing de ghniomhachd chultarach airson gach aois agus thar mòran choimhearsnachdan. Bidh sinn a' maoineachadh bhuidhnean nàiseanta is ionadail, bho Fhèisean nan Gàidheal gu comainn eachdraidh ionadail, buidhnean foillseachaidh agus buidhnean mheadhanan eile, agus prìomh thachartasan nàiseanta leithid a' Mhòid Nàiseanta Rìoghail.

## are creative and their vibrant and diverse cultures are expressed and enjoyed widely

We support a wide range of cultural activities for all ages and across many communities. We fund national and local organisations, ranging from Fèisean nan Gàidheal to local history societies, publishing and other media organisations, and major national events such as the Royal National Mòd.



## le eaonamaidh a tha farpaiseach aig ère na cruinne, a tha tionnsgalach, in-ghabhaltach agus seasmhach

Bidh sinn ag obair le buidhnean leasachaidh eaonamach is sgilean gus cur ri sgilean is comasan dreuchdail luchd-ionnsachaidh is luchd-labhairt na Gàidhlig. Bidh sinn a' toirt taic do dhiofar bhuidhnean a bhios a' cruthachadh obraichean an lùib leasachaidhean is sheirbheisean Gàidhlig agus obraichidh sinn ann an com-pàirt ri càch air iomairtean ro-innleachdail leithid aithisgean le Fiosrachadh air a' Mhargaidh-obrach, Pannal Taice airson Sgilean agus Ro-innleachd Turasachd na Gàidhlig.

## have a globally competitive, entrepreneurial, inclusive and sustainable economy

We work with economic and skills development agencies to increase skills and employability for Gaelic learners and speakers. We support a wide range of organisations which create employment in Gaelic-related developments and services as well as partnering in strategic developments such as Labour Market Intelligence reports, Skills Investment Panel and the Gaelic Tourism Strategy.



## a' cur luach agus a' gabhail tlachd nan àrainneachd agus gu bheilear ga dhòn is ga leasachadh

Tron obair againn le ùghdarrasan poblach agus dealbhadh cànan, bidh sinn a' meudachadh goireasan meadhan-Ghàidhlig anns na buidhnean a tha a' dòn agus ag adhartachadh na h-àrainneachd, leithid Dualchas Nàdair na h-Alba agus Fearann Coilltearachd na h-Alba agus bidh sinn a' maoineachadh mòran de na pròiseactan Gàidhlig aca. Tha sinn cuideachd air raon de phròiseactan a maoineachadh a bheir taic do Bhliadhna nan Cladaichean is Uisgeachan 2020, agus tha oifigearan maoinichte le BnG a' lìbhrigeadh gnòmhan Urras John Muir le raon farsaing de sgoilearan.

## value, enjoy, protect and enhance their environment

Through our work with public authorities and Gaelic language planning, we increase Gaelic medium resources in the bodies that protect and enhance the environment, such as Scottish Natural Heritage and Forestry Land Scotland and we fund many of their Gaelic projects. We have also funded a range of projects which support the Year of Coasts and Waters 2020, and BnG funded officers deliver John Muir Trust activities with a wide range of school pupils.



## fallain agus gnìomhach

Tha grunn phròiseactan cudromach ann a tha sinn a' maoineachadh agus a' brosnachadh leithid Spòrs Gàidhlig, lomain Cholm Chille, agus Cuach na Cloinne a tha uile a' brosnachadh dhaoine gus barrachd gluasaид a dhèanamh. Tha sinn cuideachd air goireasan agus gnòmhan bith-beò fallain a maoineachadh, a bharrachd air a bhith ag obair le grunn Bhùird Slàinte SNS, SpòrsAlba agus ùghdarrasan ionadail ann a bhith a' lìbhrigeadh am planaichean Gàidhlig.

## are healthy and active

There are a number of important projects which we fund and encourage such as Spòrs Gàidhlig, lomain Cholm Chille, and Cuach na Cloinne which all encourage people to be more active. We have also funded healthy living resources and activities, as well as working with a number of NHS Health Boards, SportScotland and local authorities in delivering their Gaelic language plans.



13



## **a' toirt spès do chòraichean daonna, gu bheilear gan dòn agus gan coileanadh agus gu bheilear saor bho lethbhreith**

Tha Gàidhlig air aon de chànanan na h-Alba agus bidh sinn a' dèanamh cinnteach gu bheil i mar phàirt den t-saoghal phoblach agus sinn ag iarraidh air ùghdarrasan poblach Planaichean Gàidhlig ullachadh is a chur an gnìomh. Tha iad sin a' cuideachadh le inbhe is cleachdadh na Gàidhlig agus leis cho follaiseach 's a tha an cànan. Ghabh sinn pàirt ann am bùthan-obrach air leasachadh na smaoineachaидh mar ullachadh airson a' Bhive Còraichean Daonna a tha san amharc.

## **respect, protect and fulfil human rights and live free from discrimination**

Gaelic is one of the languages of Scotland and we ensure its inclusion in public life through requiring public authorities to develop and implement Gaelic language plans. These give status, usage and visibility to the language. We participated in workshops on developing the thinking in preparation for the planned Human Rights Bill.

## **fosgailte, ceangailte agus a' toirt deagh bhuaidh gu h-eadar-nàiseanta**

Bidh sinn a' toirt taic do dhiofar thachartasan nàiseanta is eadar-nàiseanta far a bheil Gàidhlig air a cleachdad agus air a cur air adhart mar phàirt chudromach de dhualchas, cultar agus dòigh-beatha muinntir na h-Alba..

## **are open, connected and make a positive contribution internationally**

We support a variety of national and international events which use and promote Gaelic as a significant part of Scotland's heritage, culture and way of life.

## **a' toirt aghaidh air bochdainn tro bhith a' co-roinn chothroman, beartas agus cumhachd ann an dòigh nas co-ionainne**

Ann a bhith a' freagairt cho-chomhairlean nàiseanta, tha sinn air a' chùis a sheasamh a-rithist is a-rithist gum feum na h-eileanan agus na sgìrean dùthchail taic a thaobh leasachadh eaonamach; gu bheil a' Ghàidhlig agus a cultar a' tabhann chothroman airson fàs eaonamach anns na sgìrean sin agus gum bu chòir an guth Gàidhlig a chluinntinn ann am mòran dheasbadan a tha a' gabhail àite aig ìre nàiseanta.

## **tackle poverty by sharing opportunities, wealth and power more equally**

In responding to national consultations, we have repeatedly made the case that the island and rural areas require support in terms of economic development; that Gaelic language and culture offers opportunities for economic growth in those areas and that the Gaelic voice should be heard in many debates taking place at national level.

# PRÌQMH CHUNNARTAN IS CUISEAN EILE

Tha e an urra ris a' Bhòrd-stiùiridh againn na cunnartan a bhuineas ri obair Bhòrd na Gàidhlig a chomharrachadh agus rian a chumail orra.

Nuar a bhathar ag ullachadh Plana Corporra còig-bliadhna a' Bhùird, thug am Bòrd-stiùiridh fa-near do chunnartan, chùisean is adhbharan mi-chinnt a dh'fhaodadh bacadh a chur air mar as urrainn dhuinn na cinn-uidhe sa Phlana Chorporra no sa PhCNG a choileanadh. Chaith an cruinneachadh ann an Clàr-chunnartan Ro-innleachdail le sgòr airson gach cunnart stèidhichte air cho buailteach 's a tha e gun tig an cunnart gu bith agus dè a' bhuaidh a bheireadh e air mar as urrainn dhuinn ar cinn-uidhe a choileanadh nan tachradh e.

Bidh am Bòrd-stiùiridh an uair sin ag obair leis an Sgioba-stiùiridh gus gniomhan lasachaiddh a chomharrachadh agus a chur an sàs gus buaidh gach cunnairt a dh'fhaodadh èirigh a lùghdachadh agus gus dèanamh cinnteach nach bi e cho buailteach gun tachair iad. Bidh na gniomhan lasachaiddh seo a' lùghdachadh sgòr gach cunnairt gu ìre leis a bheil am Bòrd-stiùiridh agus an Sgioba-stiùiridh riaraichte, agus chun na h-ìre 's gu bheil am Bhòrd-stiùiridh deònach gabhail ri cunnartan.

Tha cho deònach 's a tha sinn gabhail ri cunnartan a' buntainn ris cho cofhurtail 's a tha sinn gabhail ri cunnartan nar n-obair. Mar bhuidhinn phoblaich le uallach airson mion-chànan agus mion-choimhearsnachdan, feumaidh sinn, nuair a tha sinn a' beachdachadh air cho deònach 's a tha sinn gabhail ri cunnartan, aire a thoirt do cho caochlaideach 's a dh'fhaodas an saoghal poilitigeach is eaconamach a bhith agus cuimhneachadh aig an aon àm gu bheil e mar uallach oirnn a bhith dàna aig amannan san obair a nì sinn às leth na Gàidhlig agus a cultar.

Bidh an Sgioba-stiùiridh a' toirt sùil as ùr air a' Chlàr-chunnartan Ro-innleachdail gach mìos, agus bidh a' Chomataidh Sgrùdaidh is Dearbhachd agus am Bòrd-stiùiridh ga sgrùdadh gach ràith mar phàirt den sgrùdadh chunbalach a nì sinn air adhartas le ar cinn-uidhe. Le sin, 's urrainn dhuinn cunnartan ùra a chomharrachadh agus feedhainn nach eil nan cunnart tuilleadh a thoirt às.

Tha an clàr gu h-ìosal a' sealltainn nam prìomh chunnartan nar beachd-ne a dh'fhaodadh a' bhuaidh as mothà a thoirt air mar a thèid builean a' Phlana Chorporra 2018-23 a choileanadh, agus na gniomhan a tha san amharc gus na cunnartan sin a lasachadh.

## KEY RISKS AND ISSUES

Our Board is responsible for identifying and managing the risks associated with Bòrd na Gàidhlig's activities.

While developing the Bòrd's five-year Corporate Plan, the Board identified risks, issues and uncertainties which may have a negative impact on our ability to meet the objectives we set in our Corporate Plan or the NGLP. These are captured in a Strategic Risk Register and scored, based on an assessment of the likelihood that they will occur and the impact they would have on our ability to meet our objectives if they did occur.

The Board then works with the leadership team to identify and implement mitigating actions to reduce the likelihood and potential impact of each risk. These mitigating actions are used to reduce the score for each risk to what the Board and leadership team agree is an acceptable level based on the Board's risk appetite.

Our risk appetite refers to the level of comfort we have accepting risk in our activities. As a public body with a responsibility for a minority language and minority communities, our risk appetite must balance the nature of a changeable political and economic landscape with our responsibility to act boldly in the interests of Gaelic language and culture.

The Strategic Risk Register is reviewed monthly by the leadership team, and on a quarterly basis by the Audit and Assurance Committee and Board as part of our regular tracking of our progress on our objectives. This allows us to identify any emerging risks and remove any risks which have been resolved.

The table below sets out the key risks currently regarded as most significant to impact on the delivery of outcomes of the 2018-23 Corporate Plan and the actions planned to mitigate against these risks.

Cunnartan as Cudromaiche Overarching Risks	Mineachadh air Cunnartan Risk Description	Gniomhan san Amharc ann an 20-21 Action Planned in 20-21
<p><b>Seo na cunnartan a dh'haodadh buaidh a thoirt air a' bhuidhinn gu lèir.</b></p> <p>These are risks which could impact the whole organisation.</p>	COVID-19	<p>Lean air adhart le co-obrachadh nas dlùithe le priomh bhuidhnean maoinichte agus com-pàrtichean ùghdarrasan poblach gus a bhith innleachdach agus fuireach sùbaile ann an suidheachaidhean a tha daonnan ag atharrachadh.</p> <p>Continue closer collaboration with main funded organisations and public authority partners to innovate and remain flexible in constantly changing circumstances.</p>
	<p>Cothrom seasmhach air maoin phoblach Continued availability of public finance</p>	<p>Dèan cinnteach gum bi pròiseasan buidseit agus conaltradh le Riaghaltas na h-Alba agus buidhnean agus pròiseactan maoinichte làidir.</p> <p>Ensure strong budgetary processes and communication with SG and funded organisations and projects.</p>



Priomhachasan a' Phlana Chorporra Corporate Plan Outcome	Mineachadh air Cunnartan Risk Description	Gniomhan san Amharc ann an 20-21 Action Planned in 20-21
<b>Gum bi barrachd dhaoine a' cleachdadh Gàidhlig agus a' faotainn bhuannachdan bhon chànan nan obair, aig an taigh agus sna coimhersnachdan aca</b>  More people are using and benefiting from Gaelic at work, at home and in the community	Doirbh tomhas a dhèanamh air an ire gu bheil a' Ghàidhlig air a cleachdadh ann an coimhersnachdan is dachaighean  Difficulty in measuring usage levels in the community and home	Leanaidh an obair gus modhan-obrach dearbhaidh a chruthachadh airson cleachdadh na Gàidhlig a thomhas ann an coimhersnachdan  Continued development of pilot methodology to measure usage in the community.
		Thèid pròiseact a ghabhail os làimh gus modhan-obrach a chruthachadh airson cleachdadh na Gàidhlig a thomhas ann an dachaighean  Undertake a project to develop a methodology to measure usage in the home.
<b>Gum bi leudachadh anns na cothroman do dhaoine aig aois sam bith na sgilean Gàidhlig aca a thoirt air adhart agus gum bi e nas phasa dhaibh na cothroman sin a ghabhail</b>  Opportunities for people to develop their Gaelic skills at any age have increased and are more accessible	Nas luga Gaídhlig ga cleachdadh sna coimhersnachdan dùthchasach  Gaelic usage reduces in traditional communities	Toraidhean rannsachaidh a chaidh a bharantachadh gus tuigse fhaighinn air mar a chleachdas daoine aig a bheil Gàidhlig mar chìad chànan i  Outcomes of research commissioned to understand usage amongst first language speakers
		Ag obair le luchd-compàirt gus daoine a tha a' cosnadh a thàladh agus a gheildheadh ann an coimhersnachdan dùthchasach Gaídhlig  Work with partners to attract and retain economically active people to traditional Gaelic speaking communities.
	Nach bi luchd-obrach gu leòr ann le sgilean freagarrach gus frithdealadh air an iarrtas a th' ann airson cothroman ionnsachaidh Gaídhlig  Demand for Gaelic learning outstrips supply of skilled staff	A' cur chothroman dreuchdail ann am foghlaam Gaídhlig air adhart  Promotion of Gaelic education career options.  Thoir taic do dh'oileanaich gus trèanadh foghlaim Gaídhlig a dhèanamh.  Support students to undertake Gaelic education training.  Taic a thoirt do dh'oileanaich gus trèanadh a dhèanamh airson a bhith nan luchd-teagaisg Gaídhlig  Support Gaelic training in the early years' sector.
	Gainnead chothroman gus leantainn le Gaídhlig aig ire na h-àrd-sgoile  Opportunities to continue Gaelic at secondary school are limited	Ag obair le luchd-compàirt gus leudachadh a thoirt air na cothroman a th' ann aig ire na h-àrd-sgoile.  Work with partners to grow opportunities at secondary level.
		Taic a thoirt do thachartasan taobh a-muigh na sgoile gus an cleachd òigrídh den aois seo barrachd Gaídhlig.  Support extra-curricular activities to boost Gaelic usage amongst this age-group.

<b>Prìomhachasan a' Phlana Chorporra</b> Corporate Plan Outcome	<b>Mineachadh air Cunnartan</b> Risk Description	<b>Gniomhan san Amharc ann an 20-21</b> Action Planned in 20-21
<b>Gum bi barrachd dhaoine ann an Alba taiceil is bàidheil don Ghàidhlig agus a cultar</b>  More people in Scotland are positive about Gaelic language and culture	Doirbh tomhas a dhèanamh air cho taiceil is bàidheil 's a tha daoine don Ghàidhlig  Difficulty in measuring positivity towards Gaelic	Ceisteann a chur a-steach air beachdan air a' Ghàidhlig ann an surbhidhean nàiseanta  Include questions about attitudes towards Gaelic in national surveys.
		Thèid mion-sgrùdadh a dhèanamh air susbaint mun Ghàidhlig sna meadhanan sóisealta.  Analyse Gaelic content on social media.
<b>Gun cùm Bòrd na Gàidhlig air a' leasachadh nan dòighean-obrach aige</b>  Bòrd na Gàidhlig continues to develop how it works	Riaghlaidh – cùm an-àirde an t-astar atharrachaidh ann an leasachadh  Governance – continue the pace of change in improvement	Às dèidh ceumannan mòra a dhèanamh gus a bhith cinnteach gu bheil a' bhuidheann a' coinneachadh ri dùilean a thaobh fosgarrachd agus follaiseachd, cumaidh sinn oirnn a' leasachadh ar plana leasachaidh, a' cur an sàs nan gniomhan a tha ann.  Having made significant strides to ensure that the organisation meets expectations on openness and transparency, we will continue to develop our improvement plan and implement the actions contained within it.
	Goireasan agus miannan nach eil a rèir a chèile  Mismatch between resources and ambitions	Leantainn air adhart a' dèanamh cinnteach gu bheil goireasan luchd-obrach a rèir phriomhachasan aontaichte agus a' dèanamh cinnteach gu bheil na sgilean agus an t-eòlas iomchaidh aig gach neach-obrach gus am bi iad a' faireachdainn èifeachdach nan dreuchdan.  Continuation of aligning staff resources with agreed priorities and ensuring that all staff have the appropriate skills and knowledge to enable them to feel effective in their roles.
	Sunnd luchd-obrach  Staff well-being	Bidh e deatamach gun cumar conaltradh cunbalach air obair aig an taigh/san oifis gus dèanamh cinnteach gu bheil luchd-obrach a' faighinn fios gu h-èifeachdach mu phlanainaichean agus atharrachaidhean; thèid an raon de thaic luchd-obrach a chumail gus dèanamh cinnteach gu bheil cothrom aig a h-uile duine air taic slàinte inntinn is corporra iomchaidh.  Maintaining consistent communication on home/office working will be essential to ensure staff are informed effectively of plans and changes; the range of employee assistance support will be maintained to ensure all have access to appropriate mental and physical health support.





17

## Buidheann a tha a' Cumail a' Dol agus Geàrr-chunntas ionmhasail

Tha BnG mothachail air mar a tha e an urra ri taic maoineachaidh leantainneach a bhith ann bho Mhiniestearan Riaghaltas na h-Alba. Chan eil adhbhar sam bith ann don BnG smaoineachadh nach fhaigh sinn taic maoineachaidh bhon Roinn Mhaoineachaidh is aonta bho na Ministearan san àm ri teachd no gum faigh Bòrd na Gàidhlig nas lugh a taice.

Ged a tha na Cunntasan a' sealtainn uidheachadh le fèi-cheanasan lom, tha sin ri linn call ann am maoin nam peinnseanan. Cha phàighear an teachd-a-steach a gheibh am BnG bho thobraichean maoineachaidh eile airson a' challa ann am maoin nam peinnseanan agus bhite a' páigheadh air a shon le tabhartasan no Tabhartas gus Cuideachadh a gheibhearr bhon roinn mhaoineachaidh againn, Roinn-stiùiridh Riaghaltas na h-Alba airson lonnsachaidh, san àm ri teachd. Tha sin air sàilleibh, fo mhodhan-obrach àbhaisteach far a bheil smachd phàrlamaideach air teachd-a-steach is caiteachas, chan fhadar leithid a thabhartasan a phàigheadh mus bi feum orra.

Às aonais na h-easbhaidh peinnsein, tha stòrasan de £0.275m aig BnG. Tha e air dearbhadh fhaighinn mu mhaoineachadh airson na bliadhna ionmhais 2020/21, a' riochdachadh àrdachadh de £0.025m air an t-suim airson 2019/20, agus chan eil adhbhar sam bith aige a chreidsinn gun tèid maoineachadh a thoirt air falbh às dèidh na bliadhna ionmhais sin.

That has den bheachd nach tug COVID-19 mòran buaidh air Tabhartas Cuideachaidh BnG ann an 2020/21 ach tha e air buaidh mhòr a thoirt air na prìomh bhuidhnean a tha BnG a' maoineachadh gus lìbhrigeadh a dh'ionnsaigh a' Phlana Chorporra. Chaidh a h-uile tachartas maoirichte a chur dheth no chaidh dàil a chur annta agus ann an cuid de chùisean chaidh dàil a chuir air pròiseactan. Faodaidh seo buaidh a

## Going concern and financial summary

The BnG is cognisant of its reliance on the Scottish Government Ministers' continued financial support. The BnG has no reason to believe that the Sponsor Division's future sponsorship and future Ministerial approval will not be forthcoming or will only provide a reduced support to Bòrd na Gàidhlig.

Although the Accounts are in a net liabilities position, this is due to the pension deficit. The pension deficit is not met from the Bòrd's other sources of income and would be met by future grants or Grant-in-Aid from its Sponsor Division, the Scottish Government Learning Directorate. This is because, under the normal conventions applying to parliamentary control over income and expenditure, such grants may not be paid in advance of need.

Excluding the pension deficit, BnG has reserves of £0.275m. It has received confirmation of funding for the 2020/21 financial year, representing an increase of £0.025m on the amount for 2019/20, and has no reason to believe that funding will be removed following that financial year.

COVID-19 is judged to have had little impact on BnG's Grant in Aid in 2020/21 but it has had a significant impact on the main organisations that BnG funds to deliver towards the Corporate Plan. All funded events have been cancelled or postponed and in some cases projects have been delayed. This has a potential impact on the annual spend. However,

thoirt air caitheamh bliadhnailean. Ach, tha mòran de na buidhnean, ann an co-obrachadh le BnG, air dòighean ùr-ghnàthach a chruthachadh gus dòighean libhrigidh eile a chur an gniomh agus tha iad a' libhrigeadh phròiseactan agus thachartasan air-loidhne. Tha àireamh bheag de na buidhnean a tha air am maoineachadh le BnG an urra ri teachd-a-steach malaireach agus tha iadsan, agus feadhainn eile, air tagradh a dhèanamh gu maoin COVID-19 a chaidh a stèidheachadh a dh'aona-ghanothach, gus teachd-a-steach eile fhaighinn

A rèir na chaidh a ràdh gu h-àrd, chaidh a mheasadh gun robh e iomchaidh na Cunntasan seo ullachadh leis an tuigse gun cum a' bhuidheann a' dol.

## COMHARRAN COILEANAIDH

Sa Phlana Chorporra againn, chomharrach sinn naoi prìomh chomharran coileanaidh (KPI) gus tomas a dhèanamh air an adhartas a nì sinn le bhith a' coileanadh nam prìomhachasan ro-innleachdail a tha sinn airson a choileanadh airson 2023. 'S iad na prìomhachasan ro-innleachdail sin:

1. Gum bi barrachd dhaoine a' cleachdadadh Gàidhlig agus a' faotainn bhuannachdan bhon chànan nan obair, aig an taigh agus sna coimhearsnachdan aca.
2. Gum bi barrachd chothroman ann do dhaoine aig aois sam bith na sgilean Gàidhlig aca a thoirt air adhart agus gum bi e nas phasa dhaibh na cothroman sin a ghabhail.
3. Gum bi barrachd dhaoine ann an Alba taiceil is bàidheil don Ghàidhlig agus a cultar.
4. Gun cum Bòrd na Gàidhlig air a' leasachadh nan dòighean-obrach aige.

many of the organisations, in collaboration with BnG, have developed innovative approaches to implement alternative delivery mechanisms and are delivering projects and events online. A small number of the organisations funded by BnG are dependent on commercial income and they, plus others, have applied to the specially-established COVID-19 fund to secure alternative sources of income.

Given the above, it has been considered appropriate to adopt a going concern basis for the preparation of these Accounts.

## PERFORMANCE INDICATORS

In our Corporate Plan, we identified nine key performance indicators (KPIs) we can measure to track the progress we're making on the strategic priorities we want to achieve by 2023. Those strategic priorities are:

1. More people are using and benefiting from Gaelic at work, at home and in the community.
2. Opportunities for people to develop their Gaelic skills at any age have increased and are more accessible.
3. More people in Scotland are positive about Gaelic language and culture.
4. Bòrd na Gàidhlig continues to develop how it works.

Tha na leanas a' sealltainn ar coileanaidh mu choinneamh thargaidean airson nan KPIs againn.

The following shows our performance against targets for our KPIs.

KPI	Mearach Metric	Targaid Target	19/20	Buil Outcome
<b>A' cleachdadh na Gàidhlig</b> Using Gaelic	Àireamh de phròiseactan air am maoineachadh Number of projects funded	150	215	Air coileanadh Met
<b>A' cleachdadh na Gàidhlig</b> Using Gaelic	Tha aithisgean pròiseict a' gabhail a-steach fiosrachadh gu bheil Gàidhlig a' déanamh eadar-dhealachadh Project reports include information that Gaelic makes a difference	Dàta a fhuaradh bho gach buidheann Data received from each organisation	Dàta air fhaighinn bho gach buidheann Data received (in a range of formats)	Air coileanadh Met
<b>Ag ionnsachadh na Gàidhlig</b> Learning Gaelic	Clann a' gabhail pàirt ann an seiseanan thràth-bhliadhnaichean Children participating in early years' sessions	1,500	Mar thoradh air COVID-19 cha b' urrainnear a h-uile dàta a lorg Due to COVID-19 not all data could be sourced.	Chan eil an dàta iomlan ri fhaighinn Complete data not available
<b>Ag ionnsachadh na Gàidhlig</b> Learning Gaelic	Àireamhan a' gabhail pàirt ann an ionnsachadh inbheach Numbers participating in adult learning	5,000	3,935 Aithisg Sellars Sellars Report  249,000 Scottish Gaelic Duolingo	Air coileanadh Met
<b>Ag ionnsachadh na Gàidhlig</b> Learning Gaelic	Tha aithisgean pròiseict a' gabhail a-steach fiosrachadh gun deach sgilean Gàidhlig a leasachadh Project reports include information that Gaelic skills have been developed	Dàta a fhuaradh bho gach buidheann Data received from each organisation	Dàta air fhaighinn bho gach buidheann Data received (in a range of formats)	Air coileanadh Met
<b>A' brosnachadh na Gàidhlig</b> Promoting Gaelic	Cleachdadh na Gàidhlig anns na meadhanan sòisealta Gaelic use in social media	àrdachadh 10% 18/19 #Gàidhlig 350; #Gaelic 690  10% increase 18/19 #Gàidhlig 350; #Gaelic 690	#GÀIDHLIG 13,013  #GAELIC 3,737	Air coileanadh Met
<b>A' brosnachadh na Gàidhlig</b> Promoting Gaelic	Tha aithisgean pròiseict a' gabhail a-steach fiosrachadh gu bheil Gàidhlig cudromach do dh'Alba Project reports include information that Gaelic is important to Scotland	Dàta a fhuaradh bho gach buidheann Data received from each organisation	Dàta air fhaighinn bho gach buidheann Dàta air fhaighinn bho gach buidheann	Air coileanadh Met
<b>Leasachadh Buidhne</b> Organisational Development	Beachd luchd-obrach air sàsachd obrach agus gu bheil an obair aca a' déanamh eadar-dhealachadh. Staff view on job satisfaction and that their work makes a difference.	90%	80% Suirbhidh luchd-obrach 2020 Staff survey 2020	Cha deach a ruigsinn Not met
<b>Leasachadh Buidhne</b> Organisational Development	Luchd-ùidh ag aontachadh ris a' bheachd gu bheil BnG a' coileanadh a dhleastanasan gu h-èifeachdach agus a' toirt taic seachad Stakeholders agreeing with the view that BnG fulfils its duties effectively and provides support	70%	82.9% Suirbhidh luchd-ùidh Cèitean 2019 Stakeholder survey May 2019	Air coileanadh Met

# **“Our funding continues to deliver impact across a wide range of organisations, services and events”**

## **Coimeas ri 2018/19**

Tha an clàr gu hìosal a' toirt coimeas àrd-ìre airson na KPIs againn airson 2019/20 leis a' bhliadhna roimhe.

## **Comparison with 2018/19**

The table below provides a high level comparison for our KPIs for 2019/20 with the previous year.

	Air coileanadh Met	Cha deach a ruiginn Not met	Chan eil an dàta ri fhaighinn Data not available
2019/20	7 (78%)	1 (11%)	1 (11%)
2018/19	6 (67%)	3 (33%)	-



PÀIRT  
PART

2

# AITHISG COILEANAIÐH

## PERFORMANCE ANALYSIS



18

37



19

San earrainn seo gheibhear measadh air an ìre 's gu bheil sinn air na cinn-uidhe sa Phlana Ghniomh bhliadhnail againn a choileanadh, agus iad sin co-cheangailte ris na builean thairis air còig bliadhna sa Phlana Chorporra againn.

This section gives an assessment of the extent to which we have achieved our annual Operational Plan objectives, which are linked to the five-year outcomes in our Corporate Plan.

# MION-SGRÙDADH AIR COILEANADH

# PERFORMANCE ANALYSIS

Sa Phlana Ghniomh againn tha mìneachadh air pìosan obrach a nì sinn gach bliadhna gus adhartas a dhèanamh le ar priomhachasan ro-innleachdail.

Our annual Operational Plans identify the specific pieces of work we'll do each year to make progress on our strategic priorities.

Priomhachasan Plana Corporra Corporate Plan Priorities	Gníomhan iomlan Total Actions	Air coileanadh Complete	Air coileanadh gu ìre Partially complete	Cha deach e air adhart Not progressed
1. A' cleachdadh na Gàidhlig Using Gaelic	17	15	2	0
2. Ag ionnsachadh na Gàidhlig Learning Gaelic	20	16	3	1
3. A' brosnachadh na Gàidhlig Promoting Gaelic	17	15	0	2
4. Leasachadh mar a tha sinn ag obair Developing how we work	31	26	3	2
	85	73	8	4

## Adhartas is Àireamhan

San earrainn seo gheibhearr measadh air an ìre gu bheil sinn air na cinn-uidhe sa Phlana Ghniomh bhliadhnaill againn a choileanadh, agus iad sin co-cheangailte ris na builean thairis air còig bliadhna sa Phlana Chorporra againn.

Airson nan gníomhan a bha a' dol air adhart aig deireadh na bliadhna, 31 Màrt 2020, chaidh an críochnachadh an dèidh deireadh na bliadhna. A thaobh an fheadhainn nach do thòisich, cha tèid aon a thoirt air adhart (tosgairean Gàidhlig) air sgàth priomhachasan atharraichte.

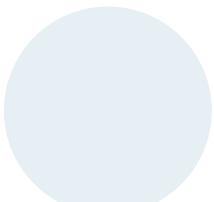
Tha an clàr gu h-ìosal a' sealltainn gearr-iomradh air cuid den obair a rinn sinn ann an 2019/20 gus ar priomhachasan ro-innleachdail a thoirt gu buil.

## Operational Performance

This section gives an assessment of the extent to which we have achieved our annual Operational Plan objectives, which are linked to the five-year outcomes in our Corporate Plan.

For the actions which were in progress at year end, 31 March 2020, they were completed post year-end. For those not started, one will not be progressed (Gaelic ambassadors) due to changed priorities.

The following tables show some highlights of the work we've undertaken in 2019/20 in pursuit of our strategic priorities.



— 1 —

## **Priomhachas Ro-innleachdail 1:**

**Gum bi barrachd dhaoine a' cleachdadadh Gàidhlig agus a' faotainn bhuanachdan bhon chànan nan obair, aig an taigh agus sna coimhearsnachdan aca**

### **Rannsachadh a' toirt taic do chleachdadadh na Gàidhlig:**

- Tha na ciad ìrean den dòigh-obrach airson bun-loidhne a chruthachadh gus àrdachadh ann an cleachdadadh Gàidhlig a thomhas deiseil airson a chleachdadadh agus airson tuilleadh leasachaидh ann an coimhearsnachdan eile; agus den rannsachadh air na bacaidhean a th' ann do luchd-labhairt fileanta ann an coimhearsnachdan traidiseanta a bhith a' còmhradh anns a' Ghàidhlig agus mar sin gan lughdachadh no gan toirt air falbh.

### **Ro-innleachdan airson coimhearsnachdan Gàidhlig nas làidire:**

- Obair com-pàirteachais le Comhairle nan Eilean Siar, Riaghaltas na h-Alba, Iomairt na Gàidhealtachd is nan Eilean agus raon farsaing de bhuidhnean eile gus dòigh-obrach 'Gàidhlig an Toiseach' a chruthachadh agus a chur an gniomh anns na h-Eileanan an lar
- Fhuair buidhnean coimhearsnachd ann an Dùn Èideann, Glaschu is Inbhir Nis taic gus mòr-ionadan coimhearsnachd a chruthachadh airson na Gàidhlig
- Chaidh maoineachadh a thoirt do bhuidhnean ann an Uibhist a Deas, Uibhist a Tuath, Leòdhas, Tiriodh, Ìle, an t-Eilean Sgitheanach, Inbhir Nis agus an t-Òban gus pròiseactan agus tachartasan a lìbhrigeadh airson taic a thoirt do chleachdadadh na Gàidhlig.

### **A' cur ris na th' ann de chothroman do dhaoine òga gus sgilean obrach ionnsachadh agus a' cur ri buaidh eaconamach na Gàidhlig**

- Maoineachadh airson Comhairle nan Eilean Siar gus prògram greis gniomhachais Gàidhlig a lìbhrigeadh; cosnadh tràth-bhliadhnaichean air a' Ghàidhealtachd; prògram de sgilean ceannais ann an spòrs air a' Ghàidhealtachd agus na h-Eileanan Siar; agus clasaichean Gàidhlig airson preantasan anns na h-Eileanan an lar.

## **Strategic Priority 1:**

**More people are using and benefiting from Gaelic at work, at home and in the community**

### **Research supporting Gaelic language usage:**

- The first phases of the methodology for creating a baseline to measure increase in Gaelic usage is ready for use and for further development in other communities; and of the research into the constraints for fluent speakers in traditional communities to converse in Gaelic and thereby reduce or remove them, were put in place.

### **Strategies for stronger Gaelic communities:**

- Partnership working with Comhairle nan Eilean Siar, Scottish Government, Highlands & Islands Enterprise and wide range of other organisations to develop and implement a 'Gaelic First' approach in the Western Isles
- Community groups in Edinburgh, Glasgow, Inverness supported to develop community hubs for Gaelic
- Funding provided for organisations in South Uist, North Uist, Lewis, Tiree, Islay, Skye, Inverness and Oban to deliver projects and events to support Gaelic usage.

### **Increasing opportunities for young people to develop work skills and increase economic impact**

- Funding for Comhairle nan Eilean Siar to deliver a Gaelic work placement programme; early years' employment in Highland; a programme of leadership skills in sport in Highland and Western Isles; and Gaelic classes for apprentices in the Western Isles.

## A' cur iomairtean air dòigh a bheir meudachadh air cleachdadh na Gàidhlig ann an àiteachan-obrach:

- 68 ùghdarrasan poblach ag obair air planaichean Gàidhlig a bheir taic do bhith a' cleachdadh na Gàidhlig san àite-obrach
- Sgeama #Cleachdi air a chur air bhog; le 13.8k de stuthan sanasachd air an iarraidh agus air an sgaoileadh ann an 4 mìosan.

## A' cur ri comas, sgilean agus seasmhachd anns na h-ealaínean

- Maoineachadh air a thoirt do bhuidhnean ealain nàiseanta is ionadail a' gabhail a-steach An Comunn Gàidhealach, Ceòlas, Fèisean nan Gàidheal, Tèatar Eden Court, An Lòchran agus Ionad Chaluim Chille Ìle, gus prògraman a libhrigeadh a bheir taic do chleachdadh na Gàidhlig
- Tha na gnìomhachasan cruthachail mar phriomhachas san raon-obrach, An t-Àite-obrach agus an Eaconamaidh a tha mar phàirt den iomairt, *Adhartas nas Luaithe*.

## Barrachd chothroman airson a' Ghàidhlig a cleachdadh san dachaigh:

- Iomairt air a stèidheachadh gus cleachdadh na Gàidhlig a mheudachadh aig an taigh - #cleachdiaigantaigh (#useitathome) le com-pàrticean a' gabhail a-steach Comann na Gàidhlig agus Fèisean nan Gàidheal
- Taic do bhuidhnean a tha a' cur ri cleachdadh na Gàidhlig ann an grunn shuidheachaidhean, leithid Urras Coimhearsnachd Ghabhsainn agus Urras Coimhearsnachd Àrnoil agus Bhràgair

## A' toirt maoineachadh do dh'iomairtean a bhios a' neartachadh beairteas, buntainneas is cunbalachd a' chàin:

- Maoineachadh a' leantainn airson Faclair na Gàidhlig, Ainmean-àite na h-Alba agus Tobar an Dualchais a tha uile a' toirt taic do leasachadh agus cleachdadh càinain
- Dh'aontaich am Bòrd-stiùiridh na h-ath cheumannan airson a bhith a' leasachadh corpas càinain.

## Develop initiatives to increase Gaelic usage in the workplace:

- 68 public authorities working on Gaelic language plans which support using Gaelic in the workplace
- #Cleachdi scheme launched; with 13.8k promotional items requested and distributed in 4 months.

## Increase capacity, skills and sustainability in the arts:

- Funding provided to national and local arts organisations including An Comunn Gàidhealach, Ceòlas, Fèisean nan Gàidheal, Eden Court Theatre, An Lòchran and Ionad Chaluim Chille Ìle, to deliver programmes which support the use of Gaelic
- The creative industries are a priority in the Workplace and Economy workstream of the *Faster Rate of Progress* initiative.

## More opportunities to use Gaelic in the home:

- Established initiative to increase Gaelic usage at home - #cleachdiaigantaigh (#useitathome) with partners including Comann na Gàidhlig and Fèisean nan Gàidheal
- Supported organisations which develop Gaelic usage in a range of situations, such as Galson Community Trust and Arnol and Bragar Community Trust.

## Fund initiatives which strengthen language richness, relevance and consistency:

- Continued funding for Faclair na Gàidhlig, Ainmean-Àite na h-Alba and Tobar an Dualchais which all support language development and use
- Next steps for developing the language corpus was agreed by the Board for commissioning.

# - 2 -

## **PRÌOMHACHAS RO-INNLEACHDAIL 2:**

**Gum bi leudachadh anns na cothroman do dhaoine aig aois sam bith na sgilean Gàidhlig aca a thoirt air adhart agus gum bi e nas phasa dhaibh na cothroman sin a ghabhail**

**A' toirt comhairle seachad air poileasaidhean agus a' toirt stiùireadh don obair gus ro-innleachdan a dhealbh airson foghlam na Gàidhlig:**

- Stèidhich sinn buidheann-obrach, le RnA agus FA, gus Fòram Ro-innleachdail Nàiseanta airson Foghlam na Gàidhlig a chur air chois. Tachartas air a chumail san Dùblachd 2019 le prìomh neach-labhairt Leas-phrìomh Mhiniestar, Ministear an Fhoghlaim, le 21 ùghdarrasan ionadail an làthair
- Leasaich sinn ro-innleachd airson foghlam àrd-sgoile a chaidh a thoirt do Lìonra Oifigearan Ùghdarras Ionadail na Gàidhlig (GLAN) sa Ghearran 2020.

**Ag obair còmhla ri pàrantan is buidhnean buntainneach gus fàs a thoirt air FtG:**

- Dh'obraich sinn le Comann nam Pàrant, Riaghaltas na h-Alba agus Comhairle Siòrrachd Àir a Tuath gus foghlam bun-sgoile Gàidhlig a stèidheachadh ann an Siòrrachd Àir a Tuath, a' chìad Ùghdarras Ionadail ùr a stèidhich seo ann an 21 bliadhna
- Maoineachadh do sgrùdadhbhòinn Comann nam Pàrant (Dùn Èideann) a thaobh lìbhrigeadh FtG ann an Dùn Èideann.

**A' cur iomairtean air dòigh le luchd-compàirt gus barrachd taic a thoirt do theaghlaichean nuair a tha a' chlann aca aig ìre nan tràth-bhliadhnaichean:**

- Tro maoineachadh agus comhairle bho sgioba Tràth-bhliadhnaichean a' Bhùird, fhuair 38 buidheann (2018/19 - 35) maoineachadh, comhairle no taic eile gus seiseanan tràth-bhliadhnaichean a lìbhrigeadh
- Le Comann nam Pàrant, chùm sinn latha leasachaидh le riochmairean bho bhuidhnean poblach agus eile aig a bheil dileastanasan airson, no a tha a' toirt taic do, FtG
- Chaighd Pasgan Innealan Tràth-bhliadhnaichean a chruthachadh agus fhoillseachadh air-loidhne.

## **STRATEGIC PRIORITY 2**

**Opportunities for people to develop their Gaelic skills at any age have increased and are more accessible**

**Advise on policy development and lead on strategy development for Gaelic education:**

- Established a working group, with SG and ES, to develop a National Strategic Forum for Gaelic Education. Event held in December 2019 with keynote speaker Deputy First Minister, Minister for Education, attended by 21 local authorities
- Developed a strategy for secondary education which was presented to Gaelic Local Authority Officers Network (GLAN) in February 2020.

**Work with parents and relevant organisations to increase the provision of GME:**

- We worked with Comann nam Pàrant, SG and North Ayrshire Council to establish Gaelic medium primary education in North Ayrshire, the first new LA to establish this in 21 years
- Funded a study carried out by Comann nam Pàrant (Dùn Èideann) for delivery of GME in Edinburgh.

**Develop initiatives with partners to increase the impact of early years support for families:**

- Through funding and advice from the Bòrd's Early Years team, 38 groups (2018/19 – 35) received funding, advice or other support to deliver early years' sessions
- With Comann nam Pàrant, we held a development day with representatives from public bodies and others who have responsibilities for or support GME
- Early Years' Toolkit developed and published online.

**A' toirt taic do luchd-compàirt gus cothroman ionnsachaidh proifeiseanta a chruthachadh is a lìbhrigeadh leis an amas gum bi barrachd luchd-obrach ann agus barrachd sgilean aig luchd-obrach:**

- Thug sinn taic ionmhais do 51 neach a bha a' dèanamh Ciad-fhoghlam Luchd-teagaisg (ITE) a bha ag ionnsachadh foghla姆 bun-sgoile no àrd-sgoil no a tha an-dràsta ag obair ann am foghla姆 gus grunn chùrsaichean Gàidhlig a dhèanamh. (2018/19 – 48)
- Chruthaich sinn, le GTCS, foillseachadh a bheir fiosrachadh do dhaoine, co-dhiù a tha iad fileanta sa Ghàidhlig no nach eil, dè an taic agus na cùrsaichean a tha rim faighinn gus an urrainn dhaibh na miannan aca a choileanadh.

**A' cur tuilleadh ghoireasan do luchd-ionnsachaidh is oidean air ðòigh air LearnGaelic.Scot ann an com-pàirt le LearnGaelic.Scot feuch am bi goireasan ann airson ìrean nas adhartaiche a chuidicheas inbhlich gu bhith a' ruighinn fileantachd:**

- Chaidh tionndadh Gàidhlig den Fhrèam-iomraidd Eòrpach airson Chànanan fhoillseachadh. Leis an fhrèam seo, thèid aig daoine air measadh a dhèanamh air na sgilean aca mu choinneamh ìrean a tha aithnichte gu h-eadar-nàiseanta agus tha e a' stèidheachadh frèam-obrach airson goireasan ionnsachaidh ùra a dhealbh agus airson slighean gu fileantachd
- Mhaoinich sinn Oilthigh Obar Dheathain gus pileat a dhèanamh air sleath de ghoireasan gus leigeil le luchd-ionnsachaidh deuchainn a dhèanamh air an ìre eòlais a th' aca
- Thug sinn seachad maoineachadh airson cosnadh Oifigear Didseatach agus Manaidsear Ionnsachaidh aig LearnGaelic.Scot. Bidh an goireas a-nis a' tèadhach timcheall air 40k neach-cleachdaidh cunbalach gach mìos.

**A' toirt taic do chothroman dreuchdail agus ionnsachadh proifeiseanta airson luchd-obrach proifeiseanta is luchd-obrach taice a tha ag obair ann am foghla姆, agus a' dèanamh sanasachd air na cothroman is air an ionnsachadh sin:**

- Goireas air a chruthachadh do thidsearan agus feadhainn eile air na 10 puingean gràmair as dùblanaiche
- Bhideothan brosnachaidh air an cruthachadh agus air an cleachdad air na meadhanan soisealta gus aire a thogail mu raon de dhreuchdan ann am foghla姆 Gàidhlig.

**Support partners to develop and deliver professional learning with the aim of increasing the size of the workforce and skill levels:**

- We provided financial support to 51 people who were undertaking Initial Teacher Education (ITE) studying primary education or secondary education or currently working in education to undertake various Gaelic language courses. (2018/19 – 48)
- Created, with GTCS, a publication which informs people, whether fluent Gaelic speakers or not, what support and courses are available to enable them to achieve their ambitions.

**Collaborate with MG ALBA to develop further learner and tutor resources at a more advanced level on LearnGaelic.Scot to bring more adults to fluency:**

- Gaelic version of the European Framework of Reference for Languages was published. It enables people to assess their skills against an internationally recognised standard and provide a framework for developing learning resources and routes to fluency
- Funded University of Aberdeen to pilot a suite of resources to enable learners to test what knowledge level they have achieved
- Providing funding for the employment of Digital Officer and Learning Manager at LearnGaelic.Scot. The resource now attracts around 40k regular users every month.

**Support and promote career opportunities and professional learning for professional and support staff in education:**

- Resource created for teachers and others on the 10 grammar points that are most challenging
- Promotional videos created and used on social media to highlight a range of careers in Gaelic education.

## **Brosnachadh cleachdadh teicneòlais gus barrachd ionnsachadh Gàidhlig a lìbhrigeadh:**

- Làrach-lìn ùr LearnGaelic.scot air a chur air bhog
- Co-labhairt air a chumail air a' Ghàidhlig san aois dhidseatach, maoinichte le Bòrd na Gàidhlig
- Maoineachadh a' leantainn airson goireasan leughaidh Giglets Gàidhlig, air a chleachdadh le 600 tidsear, c.4.5k sgoilearan ann am foghlam bun-sgoile agus àrd-sgoile.

## **Encouraging the use of technology to deliver more Gaelic learning:**

- New LearnGaelic.scot website launched
- Conference held on Gaelic in the digital age, funded by Bòrd na Gàidhlig
- Continued funding for Giglets Gaelic reading resources, used by 600 teachers, c.4.5k pupils in primary and secondary education.

# - 3 -

## **PRÌOMHACHAS RO-INNLEACHDAIL 3:**

**Gum bi barrachd dhaoine ann an Alba taiceil is bàidheil don Ghàidhlig agus a cultar**

**A' dèanamh cinnteach gum bi buaidh nas motha aig Planaichean Gàidhlig air cùisean agus a' toirt taic do dh'Uighdarrasan Poblach gus sanasachd a dhèanamh air an obair a nì iad don Ghàidhlig:**

- 68 uighdarrasan poblach (2018/19 – 65) ag obair air Planaichean Gàidhlig. Gu ruige seo, tha 59 uighdarrasan poblach na h-Alba air Planaichean Gàidhlig, aontachadh, mòran a-nis air an dàrna agus an treas tionndadh. Thòisich 4 buidhnean ùra ag obair air planaichean am-bliadhna
- Teamplaид sgrùdaidh GLP air a chleachdadh gus dealbh nas theàrr a thogail de bhuaidh phlanaichean taobh a-staigh bhuidhnean agus còmhla aig ìre nàiseanta.

**A' toirt fhreagairtean seachad do cho-chomhairleachaidhean poblach co-cheangailte ri cuspairean no raointean a bhuineas ris a' Ghàidhlig:**

- Chaidh freagairt a chur a-steach do 7 co-chomhairlean poblach (2018/19 - 9) gus dèanamh cinnteach gun robh a' Ghàidhlig agus a' choimhairsnachd Ghàidhlig air an gabhail a-steach ann an leasachadh poileasaidh agus ro-innleachd aig ìrean nàiseanta is roinneil na RA agus na h-Alba, a' gabhail a-steach ro-innleachdan eaconamach agus foghlaim agus Plana Nàiseanta nan Eilean.

## **STRATEGIC PRIORITY 3:**

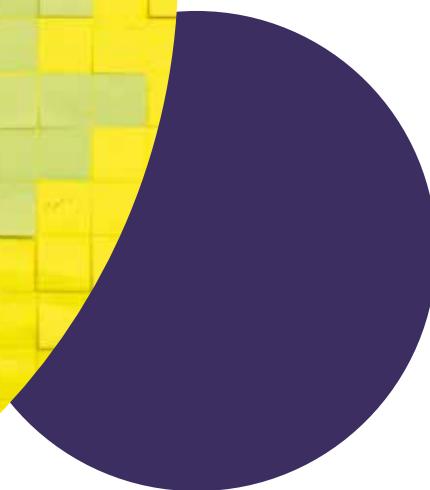
**More people in Scotland are positive about Gaelic language and culture**

**Drive greater impact from Gaelic Language Plans and support public authorities to promote their work for Gaelic:**

- 68 public authorities (2018/19 – 65) working on their Gaelic Language Plans. To date, 59 Scottish public authorities have approved Gaelic Language Plans, many now on their second and third iteration. Four new organisations started work on plans in the year
- GLP monitoring template used to build a better picture of the impact of plans within organisations and collectively at a national level.

**Participate in responding to public consultations on areas which affect Gaelic:**

- Seven public consultations (2018/19 – 9) submitted to ensure that Gaelic and the Gaelic community were included in the development of policy and strategy at UK and Scottish national and regional levels, included economic and education strategies and the Islands National Plan.



**Buaidh air tachartasan is gàirdeachas nàiseanta is eadar-nàiseanta leithid Blìadhna... gus dèanamh cinnteach gum bi a' Ghàidhlig a' nochdadh gu follaiseach:**

- Chaidh an iomairt eadar-nàiseanta Colmcille 1500, gus 1500 bliadhna bho rugadh Calum Cille a chomharrachadh, a chur air bhog aig a' Mhòd Nàiseanta Rìoghail
- Thug sinn seachad maoineachadh airson pròiseactan a tha nam pàirt de Bhliadhna nan Cladaichean is Uisgeachan 2020.

**A' dèanamh cinnteach gum bi na meadhanan a' tuigsinn nan teachdaireachdan taiceil is brosnachail mun Ghàidhlig:**

- Prìomh neach-taic nan Duaisean Gàidhlig nàiseanta, a bhios ga chraoladh gu farsaing sna meadhanan
- Barrachd ruigsinneachd air seanailean mheadhanan sòisealta.

**Iomairtean gus taic a thoirt do dh'ionnsachadh is cleachdadadh na Gàidhlig:**

- Sgeama #Cleachdi air a chur air bhog; le 13.8k de stuthan sanasachd air an iarraidh agus air an sgaoileadh ann an 4 mìosan.

**Ag obair còmhla ri buidhnean foghlaim is leasachadh sgilean gus innse do dhaoine mun àite a th' aig a' Ghàidhlig ann an Alba, na cothroman obrach a gheibhear leis a' chànan agus na buannachdan a gheibh an luchd-labhairt bhon Ghàidhlig:**

- Àite-obrach agus Eaconamaidh air a stèidheachadh mar aon de na sruthan obrach ag èirigh bho Adhartas nas Luaithe. 'S iad lomairt na Gàidhealtachd agus nan Eilean agus Leasachadh Sgilean na h-Alba (LSA) a tha a' stiùireadh an raoin-obrach seo còmhla agus iad a' togail air an obair a rinneadh le Ar Stòras Gàidhlig ann an 2014 agus an aithisg Margadh-obrach na Gàidhlig ann an 2018.

**Influence national and international events and celebrations such as the Year of... to ensure Gaelic is featured prominently:**

- The international Columba 1500 initiative, to mark 1500 years since the birth of St Columba, launched at the Royal National Mòd
- Provided funding for projects which are part of the 2020 Year of Coasts and Waters.

**Ensure positive messages about Gaelic are understood by the media:**

- Main sponsor of the national Gaelic Awards, which generate wide media coverage
- Increased reach on social media channels.

**Campaigns to support Gaelic learning and usage:**

- #Cleachdi scheme launched; with 13.8k promotional items requested and distributed in 4 months.

**Work with education & skills development agencies to communicate the place of Gaelic in Scotland, the career opportunities it provides and the benefits it brings to speakers**

- Workplace and Economy established as one of the workstreams arising from Faster Rate of Progress. Jointly chaired by Highlands and Islands Enterprise and Skills Development Scotland (SDS), this workstream builds on the work of the 2014 Ar Stòras Gàidhlig report and the 2018 Gaelic Language Labour Market report.

# - 4 -

## **PRÌOMHACHAS RO-INNLEACHDAIL 4:**

### **Gun cùm Bòrd na Gàidhlig air a' leasachadh nan dòighean-obrach aige**

**Bheir sinn taic is brosnachadh do ar luchd-obrach feuch an coilean iad gach nì as urrainn dhaibh agus sinn a' toirt nan cothroman trèanaidh is ionnsachaidh agus nan goireasan dhaibh a tha dhìth orra gus na dreuchdan aca a choileanadh:**

- Chruthaich sinn ar Ro-innleachd Dhaoine a tha a-nis ga chur an gnìomh
- Chruthaich agus libhri ginn plana trèanaidh air feadh na buidhne
- Thug sinn prògram leasachaidh a-steach airson mhanaidsearan agus sinn a' cur cuideam air sgilean ceannais is stiùiridh matha.

### **Bidh sinn a' brosnachadh dhòighean-obrach innleachdach air feadh ar n-obrach:**

- Is e ùr-ghnàthachadh aon de na còig luachan eagrachaидh againn
- Siostaman airson molaidhean air leasachadh ag obair air feadh na buidhne
- Barrachd cleachdaidh air teicneòlas gus siostaman a dhèanamh nas sìmplidhe no gu fèin-obrachail, a' gabhail a-steach portal HR ùr.

### **Obraichidh sinn ann an com-pàirt le daoine eile agus sinn a' togail cheanglaichean taobh a-staigh na buidhne agus le buidhnean eile le oifigearan, luchd-stiùiridh agus Buill Bùird nam buidhnean sin:**

- Nar ball gniorhach ann an Còmhdailean na Gàidhealtachd is nan Eilean (CGE), agus ann am Buidheann nan Àrd-oifigearan airson CGE
- Bidh sinn a' toirt sheirbhaisean rùnaireachd do Bhuidheann Thar-phàrtaidh na Gàidhlig aig Pàrlamaid na h-Alba
- Tha sinn nar ball den Bhuidhinn-stiùiridh airson na Maoine Dùblain airson Dualchas Nàdair is Cultarach, agus tha oifigearan nam buill de na pannalan-measaidh is buileachaidh.

## **STRATEGIC PRIORITY 4:**

### **Bòrd na Gàidhlig continues to develop how it works**

**Support and encourage our staff to be the best they can be through providing the training, learning and resources which enable them to fulfil their roles:**

- Developed our People Strategy which is now being implemented
- Created and delivered an organisation wide training plan
- Introduced a development programme for managers as we focus on the quality of our leadership and management skills.

### **Encourage innovation in all our work practices:**

- Innovation is one of our five organisational values
- Systems for making recommendations for improvement working across the organisation
- Increasing use of technology to simplify or automate systems, including a new HR portal.

### **Work in partnership by building relationships internally and with other organisations at Board, executive and officer levels:**

- Active member of the Convention of the Highlands & Islands (CoHI), and the Senior Officers group for CoHI
- Provide the secretariat for the Scottish Parliament Cross-Party Group on Gaelic
- Member of the Project Management Board for the Natural and Cultural Heritage Challenge Fund, and officers participated in assessment and awarding panels.



**Nì sinn soilleir, tro chonaltradh èifeachdach, cò sinn agus dè tha sinn airson a choileanadh nar n-obair:**

- Ro-innleachd Conaltraidh air aontachadh leis a' Bhòrd-stiùiridh san Dùbhlachd 2019
- Stèidhich sinn grunn chleachdaidhean ùra gus com-pàirteachadh agus conaltradh luchd-obrach a mheudachadh
- Coinneamh gach cola-deug airson gach ball den Aonadh Seirbheisean Poblach is Malaireach (PCS) agus coinneamh mhìosail fhoirmeil eadar riochdaire Taobh nan Aonaidhean Ciùird agus an Sgioba-stiùiridh.

**Bidh sinn fosgalte agus cunntachail, agus sinn a' sgaoileadh fiosrachadh a tha furasta a thughsinn gu tric agus gun dàil:**

- Rinn sinn cinnteach gun robh luchd-obrach an sàs ann an iomairtean cudromach a bheireadh buaidh orra agus gun deach am beachdan a shireadh orra, leithid phoileasaidhean ùra a bhathar a' dealbh
- Bidh sinn a' cumail coinneamh leis an luchd-obrach uile gach cola-deug, tro ghoireasan airson coinneamhan bhidio a-nis, agus bidh sinn a' beachdachadh air na prìomh phrionnsapalan airson ar poileasaidhean aig na coinneamhan sin
- Prògram bliadhnaidh de coinneamhan Bùird-stiùiridh, comataidh agus Sgioba-stiùiridh air fhoillseachadh air-loidhne.

**Communicating effectively about who we are and what we want to achieve:**

- Communications Strategy agreed by the Board in December 2019
- Established a number of new practices to increase staff engagement and communication
- Fortnightly meeting for all Public and Commercial Services Union members and a formal monthly meeting between Trade Union Side representative and the leadership team.

**Be open and accountable by providing easily understood information on a regular and timely basis:**

- We ensured staff involvement and input in key initiatives which will affect them, such as the development of new policies
- We hold fortnightly all-staff meetings, now via video-conferencing, and regularly discuss the main principles of our policies at these
- Annual programme of Board, committee and leadership team meetings published online



24

### Cleachdadh fionais làidir gus co-dhùnaidhean a dhèanamh:

- Prìomh dàta foghlaim air a chruinneachadh agus air fhöillseachadh
- Ro-innleachd frèam-obrach rannsachaidh 2019-23 air a chruthachadh.

### Bidh sinn a' sìor leasachadh ar modhan-riaghlaidh corporra:

- Pròiseasan riaghlaidh cunnairt, a' gabhail a-steach poileasaidh cunnairt air a leasachadh
- Trèanadh air a dhèanamh air Stiùireadh Ionmhas Poblach na h-Alba agus prionnsapalan Air Bòrd
- Rèiteachaidhean riaghlaidh air an stèidheachadh airson dearcnachadh agus lìbhrigeadh foghainteachd shaidhbear agus poileasaidhean ùra Teicneòlas Fiosrachaidh is Conaltraidh (ICT) air an leasachadh.

### Use sound evidence to make decisions:

- Collected and published key education data
- Research framework strategy 2019-23 developed.

### Continuously improve our corporate governance:

- Risk management processes, including risk policy, developed
- Training undertaken on Scottish Public Finance Manual and On Board principles
- Established governance arrangements for the oversight and delivery of cyber resilience and developed new Information and Communication Technology (ICT) policies.

# ÀIREAMHAN AIRSON 2019/20 IN NUMBERS

## PRÌOMH ÀIREAMHAN KEY NUMBERS



25

**87,056**

'S urrainn do  
87,056 neach ann  
an Alba Gàidhlig a  
chleachdadh no a  
thuigsinn<sup>1</sup>.

87,056 people in  
Scotland can use or  
understand Gaelic<sup>1</sup>.



C. 400,000

400,000 inbhich  
an-dràsta ag  
ionnsachadh na  
Gàidhlig<sup>2</sup>.

400,000 adults are  
currently learning  
Gaelic<sup>2</sup>.

**59**

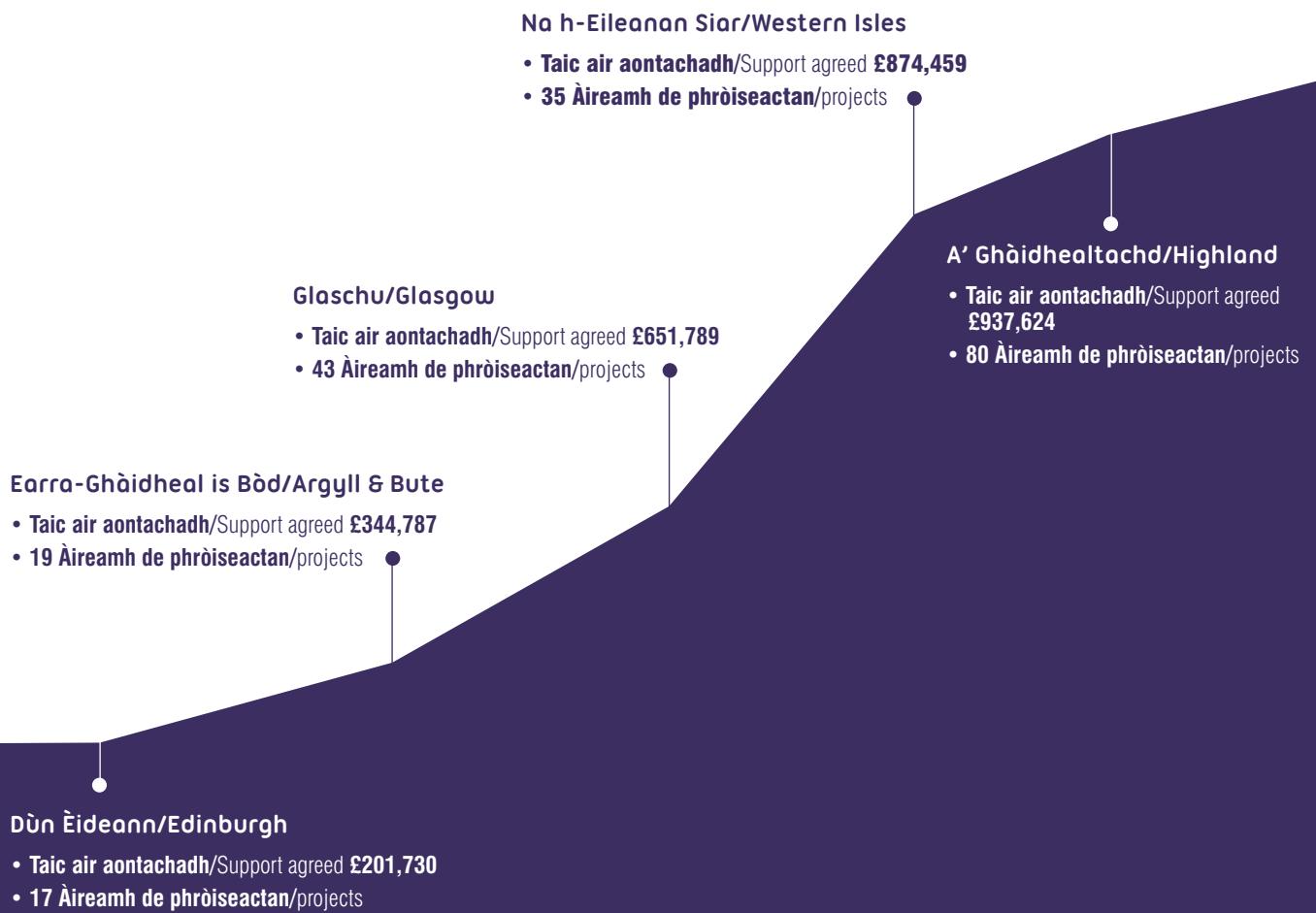
Tha Plana Gàidhlig  
aontaichte aig  
59 Ùghdarrasan  
Poblach Albannach.  
Chaidh 7  
aontachadh am-  
bliadhna, le còig  
dhiubh san dàrna  
deasachadh agus  
a dhà dhiubh san  
treas deasachadh.  
Tha 9 eile ag obair  
a dh'ionnsaigh a'  
chiad phlana aca a  
chruthachadh.

59 Scottish public  
authorities have  
an approved  
Gaelic Language  
Plan. Seven were  
approved this year,  
of which five were  
second editions  
and two were third  
editions. Another  
nine are working  
towards developing  
their first plan.

# MAR A THA MAOINEACHADH PROISEICT BNG GA CHOSG

## HOW BNG PROJECT FUNDING IS SPENT

The graphic below shows where the five highest levels of spend were in 2019/20.



<sup>1</sup> Cunntas-sluagh na h-Alba 2011

<sup>2</sup> Suirbhidh air a choimiseanaidh le Bòrd na Gàidhlig 2019 agus figear Duolingo Gàidhlig na h-Alba

<sup>3</sup> Gàidhlig mar chuspair air a theagasc sa Bheurla

<sup>4</sup> Air sgàth COVID-19 cha robh e comasach an dàta iomlan a chruinneachadh airson seiseanan 0-3 no Bookbug agus luchd-frithealaidh

<sup>1</sup> Scotland's Census 2011

<sup>2</sup> Bòrd na Gàidhlig commissioned survey 2019 and Scottish Gaelic Duolingo figure

<sup>3</sup> Gaelic as a subject taught in English

<sup>4</sup> Due to COVID-19 it was not possible to collect the full data for 0-3 or Bookbug sessions and attendees

# PRÒISEACTAN/DAOINE/BUIDHNEAN

## PROJECTS, PEOPLE, GROUPS

2019/20

PRÌOMH BHUIDHNEAN GÀIDHLIG  
MAOINICHTÉ  
MAIN FUNDED GAELIC ORGANISATIONS

**£1.8m**

2018/19: £1.4m

Pròiseactan/Daoine/Buidhnean  
Projects / People / Groups  
2018/19: 11

14

MAOIN GNÌOMHACHAIDH ACHD  
NA GÀIDHLIG (TAIC DO BHUIDHNEAN POBLACH)

GAELOC LANGUAGE ACT  
IMPLEMENTATION FUND (SUPPORT TO PUBLIC BODIES)

**£928k**

2018/19: £1.3m

2018/19: 31,  
78 Pròiseactan/Projects

31  
72

Buidhnean  
Groups  
Pròiseactan  
Projects

TAIC FREUMHAN COIMHEARSNACHD  
COMMUNITY GRANT SCHEME

**£164k**

2018/19: £164k

Pròiseactan/Daoine/Buidhnean  
Projects / People / Groups  
2018/19: 70

74

TAIC DO BHUIDHNEAN TRÀTH-BHЛИADHNAICHEAN  
SUPPORT TO EARLY YEARS GROUPS

**£149k**

2018/19: £140k

Pròiseactan/Daoine/Buidhnean  
Projects / People / Groups  
2018/19: 35

38

MAOIN NAN EALAIN GÀIDHLIG  
GAELOC ARTS FUND

**£n/a**

2018/19: £73k

Pròiseactan/Daoine/Buidhnean  
Projects / People / Groups  
2018/19: 14

n/a

TAIC DO DH'OILEANAICH TEAGAISG  
STUDENT TEACHER SUPPORT

**£86k**

2018/19: £75k

Pròiseactan/Daoine/Buidhnean  
Projects / People / Groups  
2018/19: 14

51

COLMCILLE

**£98k**

2018/19: £85k

Pròiseactan/Daoine/Buidhnean  
Projects / People / Groups  
2018/19: 17

21

DUAISEAN EILE

**£560k**

2018/19: £451k

Pròiseactan/Daoine/Buidhnean  
Projects / People / Groups  
2018/19: 42

57

# SÙIL RIS AN ÀM RI TEACHD

FOCUS ON THE FUTURE

# 3,605

(2018/19: 3,266)

**3,605 sgoilearan  
àrd-sgoile ag  
ionnsachadh  
Gàidhlig mar chànan<sup>3</sup>**

3,605 pupils in  
secondary school  
learning Gaelic as a  
language<sup>3</sup>



# 50

2018/19: 68

**50 sgoil a' tabhann  
Gàidhlig mar C2**

50 schools offering  
Gaelic as L2

# 53

2018/19: 60

**53 sgoiltean a'  
tabhann Àrd-sgoile  
Gàidhlig mar C3 aig  
ìre na bun-sgoil**

53 schools offering  
Gaelic as L3 in  
primary school

**sgoilean-àraich**  
nursery pupils

# 1,045

2018/19: 1,078

**sgoilearan bun-**  
**sgoile**

primary school pupils

# 3,701

2018/19: 3,467

**sgoilearan àrd-sgoil**  
secondary pupils

# 1,446

2018/19: 1,423

**ann am foghlam  
tron Ghàidhlig.**

receiving their  
education in Gaelic  
in Gaelic medium  
settings<sup>4</sup>.



27



28

# PROSBAIG SPOTLIGHTS





31

## #CLEACHDI

Air a chur air bhog aig a' Mhòd Nàiseanta Rìoghail 2019 ann an Glaschu, is e amas na h-iomairt luchd-labhairt na Gàidhlig a bhrosnachadh gus innse do dh'Alba agus don t-saoghal gu bheil iad moiteil a bhith a' bruidhinn a' chàinain. Tha an sgeama a' brosnachadh luchd-labhairt agus luchd-ionnsachaidh na Gàidhlig gus an hashtag #cleachdi - no #useit - a chleachdadadh a bharrachd air an hashtag #Gàidhlig nuair a bhios iad a' conaltradh le daoine eile, biodh sin gu pearsanta, air na meadhanan sóisealta, air earr-sgrìobhadh puist-d no air na làraichean-lìn aca. Faodaidh iad cuideachd taic a thoirt don iomairt le bhith a' caitheamh nan samhlaidhean air lanyards, bràisteann no stiogairean, no postair a thaisbeanadh aig an obair no an dachaigh gus innse don t-saoghal gu bheil iad pròiseil a bhith a' bruidhinn na Gàidhlig.

Tha an iomairt #cleachdi coltach ri sgeama Coimiseanair na Cuimris 'laith Gwaith' (Cuimris aig an Obair), a tha air a chleachdadadh sa Chuimrigh gus sealltainn gu bheil seirbheis ri fhaighinn sa Chuimris. Gus an dlùth-chàirdeas le #cleachdi a nochdadadh, thàinig Coimiseanair na Cuimrigh Aled Roberts a Ghlaschu nuair a chaidh a chur air bhog. Bhon uair sin, tha an sgeama air dol air feadh an t-saoghal le iarratas airson bhràisteann agus stuthan eile a' tighinn chun Bhùird bho àiteachan cho fada air falbh ri Astràilia agus Canada.

## #CLEACHDI

Launched at the Royal National Mòd 2019 in Glasgow, the campaign aims to encourage Gaelic speakers to let Scotland and the world know they are proud to speak the language. The scheme encourages speakers and learners of Gaelic to use the hashtag #cleachdi – or #useit – plus the hashtag #Gàidhlig when they communicate with others, be it in person, on social media, on email signatures or on their websites. They can also support the campaign by wearing the symbols on lanyards, badges or stickers, or display a poster at their work or home to tell the world of their pride at being a Gaelic speaker.

The #cleachdi campaign is similar to the Welsh Language Commissioner's 'laith Gwaith' (Welsh at Work) scheme, which is used in Wales to show that a service is available in Welsh. To show their solidarity with #cleachdi, the Welsh Language Commissioner Aled Roberts came to Glasgow for the launch. Since then, the scheme has taken off around the world with demand for badges and other material coming to the Bòrd from as far afield as Australia and Canada.



32

## TURASACHD NA GÀIDHLIG

Tha an sgeama cuideachd a' ceangal ri ro-innleachd turasachd Gàidhlig VisitAlba oir tha an stuth sanasachd a' sealltainn do luchd-tadhail gu bheil Gàidhlig air a cleachdadach ann am mòran de ghniomhachasan agus sheirbheisean air feadh na dùthcha a tha deatamach airson Alba a bhith comasach air turas tlachdmhor gun samhail a thoirt do luchd-tadhail gus coinneachadh ri iarrtasan sìor chaochlaideach luchd-cleachdaidh agus tha comas aig a' Ghàidhlig a bhith na pìomh phàirt de thairgse turasachd na h-Alba.

Tha VisitAlba fhathast a' stiùireadh com-pàirteachas farsaing de bhuidhnean poblach, buidhnean riaghlaidh cheann-uidhe agus buidhnean coimhleasachd a tha a' toirt air adhart raon de phròiseactan agus iomairtean a bheir taic do chleachdadach agus brosnachadh na Gàidhlig ann an gniomhachasan turasachd. Is e aon phròiseact den leithid, air a mhaoineachadh gu ìre le BnG, sleath de bhidiathan goirid le Comann Turasachd Innse Gall airson Gàidhlig agus a cultar a chur air adhart anns na h-eileanan.

## GAElic TOURISM

The scheme also links into VisitScotland's Gaelic tourism strategy as the promotional material shows visitors that Gaelic is used in many different businesses and services across the country. This is vital to Scotland being able to provide a memorable and unique visitor experience to meet everchanging consumer demands and Gaelic has the potential to be a key ingredient in the Scottish tourism offer.

VisitScotland has continued to lead a broad partnership of public bodies, destination management organisations and community organisations which is taking forward a range of projects and initiatives which support using and promoting Gaelic in tourism businesses. One such project, part-funded by the BnG, was the creation of a series of short videos by Outer Hebrides Tourism Association to promote the Gaelic language and culture in the islands.



33

## GÀIDHLIG AN TOISEACH

Rinn Comhairle nan Eilean Siar co-dhùnadh eachdraidheil ann an 2019/20 gur e foghlam tro mheadhan na Gàidhlig a bhiodh iad a' tabhann mar an roghainn àbhaisteach airson clann a' dol a-steach gu clas 1 na Bun-sgoile. Is iadsan a' chiad ùighdarris ionadail a rinn an t-atharrachadh cudromach seo agus tha e a' leantainn bhon ghealladh sa phlana Ghàidhlig aca gus 55% de chlàraighean BS1 a thoirt a-steach do FtG.

Lorg rannsachadh air cleachdad na Gàidhlig a rinneadh roimhe a bha air a choimiseanadh le Bòrd na Gàidhlig, gun robh an cànan ann an staid chunnartach. Bha raon de fhereagardean coimhlearsnachd a thaobh seo, a' gabhail a-steach an t-ùighdarris ionadail, leis gun robh foghlam tro mheadhan na Gàidhlig air fhaicinn mar phrìomh dhòigh air taic a thoirt do sgoilearan a bhith nan luchd-labhairt na Gàidhlig a bharrachd air na buannachdan dearbhte a tha an cois dà-chànanas.

## GAELIC FIRST!

Comhairle nan Eilean Siar made a historic decision in 2019/20 to make Gaelic medium education the default offer for children entering Primary 1. They are the first local authority to make this important change and it follows on from the commitment in their Gaelic language plan to achieve 55% of P1 enrolments into GME.

Previous research carried out into the use of Gaelic, commissioned by Bòrd na Gàidhlig, found that the language was in a state of perilous decline. There were a range of community responses to this, including the local authority, as Gaelic medium education was seen as key to supporting pupils to be Gaelic speakers as well as providing the proven benefits of bilingualism.



34

## SLIGHEAN GU DREUCHDAN FOGLAIM TRO MHEADHAN NA GÀIDHLIG

Le bhith a' leudachadh na tha ri fhaighinn de dh'fhoghlaam tro mheadhan na Gàidhlig, bho bhliadhnaichean tràthha gu àrd-sgoil, tha feum air fàs mòr anns an àireamh de dhaoine a tha a' taghadh dhreuchdan mar luchd-foghlaim, ge b'e an e tidsearan no luchd-taic a th' annta.

Tro 2019/20, cho-obraich Bòrd na Gàidhlig agus Comhairle Teagaisg Coitcheann na h-Alba, mar phàirt de Adhartas nas Lluaithe gus goireas ùr a chruthachadh a bhios a' sealltainn nan diofar shlighean gu teisteanasan proifeasantair airson teagastg. Is e A bheil thu airson teagastg sa? a' chìad fhoillseachadh a bheir fiosrachadh do dhaoine, co-dhiù tha iad fileanta sa Ghàidhlig no nach eil, dè an taic agus na cursaichean a tha rim faighinn gus an urrainn dhaibh na miannan aca a choileanadh.

## ROUTES TO GAELIC MEDIUM EDUCATION CAREERS

Expanding the availability of Gaelic medium education, from early years to secondary school, requires significant growth in the number of people choosing careers as educators, whether teachers or support staff.

During 2019/20, Bòrd na Gàidhlig and the General Teaching Council of Scotland collaborated, as part of Faster Rate of Progress to create a new resource which maps out the different routes to achieving professional qualifications for teaching. So You Want to Teach in Gaelic? is the first such publication which informs people, whether fluent Gaelic speakers or not, what support and courses are available to enable them to achieve their ambitions.

## COILEANADH IONMHASAIL

Tha Leabhran an Riaghaltas airson Aithisgean Ionmhasail (FReM 2019/20) a dh'fhoillsich Roinn Ionmhaist na Banrigh a' sealltainn a' chrutha sam bu chòir an Aithisg Bhliadhnaill is Cunntasan a bhith nochdad. Tha an Tabhartas gus Cuideachadh ("GIA") air a ghabhail a-steach mar phàirt den Mhaoin Choitchinn a chithear san Aithris air Atharrachaidhean ann an Earrainnean Luchd-pàighidh Chisean an àite a bhith san Aithris air Caiteachas lomlan Lom airson na bliadhna. Tha gach suim eile a tha fo theachd-a-steach no caiteachas a' nochdad san Aithris air Caiteachas lomlan Lom.

Tha Bòrd na Gàidhlig a' dèanamh aithris air fo-chosg lom de £0.075m (2018/19 - fo-chosg de £0.019m) mu choinneamh an Tabhartais gus Cuideachadh a fhuaras bho Riaghaltas na h-Alba.

## FINANCIAL PERFORMANCE

The Government Financial Reporting Manual (FReM 2019/20) issued by HM Treasury sets out the format of the Annual Report and Accounts. Grant-in-Aid is included in the General Fund in the Statement of Changes in Taxpayers' Equity rather than included in the Statement of Comprehensive Net Expenditure. All other income and expenditure are included in the Statement of Comprehensive Net Expenditure.

Bòrd na Gàidhlig reports a net cash underspend of £0.075m (2018/19 - £0.019m underspend) against the Scottish Government's Grant-in-Aid allocation.



	2019/20 £m	2018/19 £m	
Maoin Choitcheann air a thoirt air adhart	0.099	0.103	General Fund brought forward
Maoin Choitcheann air a thoirt air adhart	0.275	0.099	General Fund carried forward
Còrrlach/ (easbhaidh) sa bhliadhna	0.176	(0.004)	Surplus/(deficit) in the year
Atharrachaidhean cunntasachd	(0.101)	0.023	Accounting adjustments
Fo-chosg lom de dh'airgead/ (tar-chosg)	0.075	0.019	Net cash underspend/(overspend)
<b>Air a riochdachadh le:</b>			<b>Represented by:</b>
Fo-chosg air Cosgaisean Ruith	0.074	0.170	Underspend on Running Costs
Fo-chosg/ (tar-chosg) air Cosgaisean Leasachaидh	0.001	(0.151)	Underspend/(overspend) on Development Costs
Fo-chosg sa bliadhna	0.075	0.019	Underspend in the year

Tha an Aithris air an t-Suidheachadh ionmhasail a' sealltainn fhèiceanasan lom de £0.609m (2018/19 – fèiceanasan lom de £1.159m). Tha seo air obrachadh a-mach le bhith a' toirt air falbh a' challa ann an Cùl-stòr nam Peinseanan £0.884m (2018/19 - £1.258m) bhon chòrr sa Mhaoin Choitchinn de £0.275m (2018/19 - £0.099m). Air 31 Màrt 2020 bha fèiceanasan lom ann am maoin nam peinnseanan luach £0.884m (2018/19 - £1.258m) agus sin air obrachadh a-mach a rèir IAS 19. Tha ìleachadh luach £0.374m air tighinn air na fèiceanasan seo, agus b' e bu mhotha a bu choireach airson sin mar a chaidh na beachdan ionmhasail is beachdan eile a chaidh a ghabhail atharrachadh. Gheibhear tuilleadh fiosrachaидh anns na Cunntasan agus nòtaichean ceangailte, gu sònrachaide anns an Aithris air Caiteachas Lom lomlan (taobh-duilleig 104) agus an Aithris air Atharraichean ann an Earrainnean Luchd-pàighidh Chisean (taobh-duilleig 105).

Ged a tha na Cunntasan seo a' dèanamh aithris air an t-suidheachadh a thaobh fhèiceanasan lom, chaidh an ullachadh le dùil gun cùm a' bhuidheann a' dol agus sin a' cumail ri FReM. Faicibh taobh-duilleig 32 airson aithris air buidheann a tha a' cumail a' dol.

## Fèiceanasan Peinnsein

Rinn Hymans Robertson LLP sgrùdadadh air so-mhaoinean is uallaichean plana peinnsein Bhòrd na Gàidhlig. A rèir na h-aithisge aca, ri linn atharraichean air na beachdan ionmhasail, bha buannachd de £0.374m (2018/19 - call de £0.428m). Ri linn ath-thomhas air toraidhean bho shomhaoinean, bha call de £0.232m ann (2018/19 - buannachd de £0.123m).

Chithear am poileasaidh cunntasachd airson na maoine seo ann an Nòta 2 (air taobh-duilleig 108) airson nan Cunntasan.

The Statement of Financial Position shows net liabilities of £0.609m (2018/19- net liabilities of £1.159m). This comprises the balance in the General Fund of £0.275m (2018/19 - £0.099m) less the deficit on the Pension Reserve £0.884m (2018/19 - £1.258m). At 31 March 2020 the net pension fund liability in terms of IAS 19 was £0.884m (2018/19 - £1.258m). This liability has decreased by £0.374m due mainly to changes in financial and other experience assumptions. Further information can be found in the Accounts and attached notes, in particular in the Statement of Comprehensive Net Expenditure (page 104) and Statement of Changes in Taxpayers' Equity (page 105).

These Accounts, although reporting a net liabilities position, have been prepared on a going concern basis which is in accordance with the FReM. See page 32 for statement on going concern.

## Pension Liabilities

The assets and obligations of the Bòrd na Gàidhlig pension plan were reviewed by Hymans Robertson LLP. According to their report, the changes in financial assumptions have resulted in a gain of £0.374m (2018/19 - £0.428m loss). Due to the re-measurement of the return in assets there was a loss of £0.232m (2018/19 - £0.123m gain).

The accounting policy for this fund is given in note 2 (on page 108) to the Accounts. IAS 19 disclosures

Gheibhear fiosrachadh foillsichte a thaobh IAS 19 ann an nota 11 (taobhan-duilleig 117 gu 125). Gheibhear fiosrachadh eile mu pheinnseanan san Aithisg air Tuarastalan, taobhan-duilleig 84 is 90.

## Cùisean Co-cheangailte ri bhith a' Cur Stad air Coirbeachd is Brìbearachd

Tha poileasaidhean soilleir aig Bòrd na Gàidhlig gus stad a chur air coirbeachd is brìbearachd. Gheibhear iad sin ann an leabhran an luchd-obrach a gheibh a h-uile neach-obrach nuair a thòisicheas iad san dreuchd aca agus gheibh luchd-obrach fiosrachadh orra san trèanadh-inntrigidh aca.

## Targaidean ionmhasail

Fhuair Bòrd na Gàidhlig riarachadh Tabhartas gus Cuideachadh iomlan airson 2019/20 de £5.154m (2018 / 19- £5.154m) air a roinn thairis air a' bhuidseit.

Feumaidh Bòrd na Gàidhlig a bhith ag obair taobh a-staigh an riarachadh ionmhais a chaidh a cho-dhùnadh le Ministearan na h-Alba airson na bliadhna. Ann an 2019/20 bha an suidheachadh airgid mar a leanas:

2019/20				
Tabhartas gus Cuideachadh	Na thachair Outurn £m	Aontaichte Allocation £m	Eadar-dhealachadh Variance £m	Grant in Aid
Priomh Thabhartas gus Cuideachadh (cosgaisean ruith)	1.629	1.703	-0.074	Core Grant-in-Aid (running costs)
Maoinean airson leasachadh na Gàidhlig	2.474	2.311	+0.163	Funds for Gaelic development
Maoin Buileachaidh nam Planaichean Gàidhlig	0.976	1.140	-0.164	Gaelic Language Plans Implementation Fund
IOMLAN	5.079	5.154	-0.075	<b>TOTAL</b>

Tha an clàr gu h-àrd a' dèanamh aithris air fo-chosg de £0.075m (2018/19 fo-chosg de £0.019m) air stèidh airgid mu choinneamh an Tabhartais gus Cuideachadh. Fhuaras aonta bhon Roinn Maoineachaiddh gus airgead ath-riarachadh taobh a-staigh nan ceann-buidseit agus gus airgead nach deach a chaitheamh a thoirt air adhart chun na h-ath bhliadhna ionmhais.

are given in note 11 (on pages 117 to 125 inclusive). Other pension information is given in the Remuneration Report on pages 84 to 90.

## Anti-corruption and anti-bribery matters

Bòrd na Gàidhlig has clear policies to deal with preventing corruption and bribery. These are contained within the staff handbook which is issued to all staff on commencement of their employment and information about these forms part of staff induction.

## Financial Targets

Bòrd na Gàidhlig received a total Grant-in-Aid allocation for 2019/20 of £5.154m (2018/19- £5.154m) split across the budget.

Bòrd na Gàidhlig is required to operate within the financial allocation determined by Scottish Ministers for the year. In 2019/20 the cash position was as follows:

2018/19				
Tabhartas gus Cuideachadh	Na thachair Outurn £m	Aontaichte Allocation £m	Eadar-dhealachadh Variance £m	Grant in Aid
Priomh Thabhartas gus Cuideachadh (cosgaisean ruith)	1.439	1.609	-0.170	Core Grant-in-Aid (running costs)
Maoinean airson leasachadh na Gàidhlig	2.513	2.405	+0.108	Funds for Gaelic development
Maoin Buileachaidh nam Planaichean Gàidhlig	1.183	1.140	+0.043	Gaelic Language Plans Implementation Fund
IOMLAN	5.135	5.154	-0.019	<b>TOTAL</b>

## Poileasaidh Pàighidh airson Luchd-solarachaidh

Tha e na phoileasaidh aig Bòrd na Gàidhlig gum pàigh sinn gach neach-solarachaidh taobh a-staigh 30 latha-obrach bhon a gheibhear am fàirdeal, agus thèid seo innse don luchd-obrach a tha dèiligeadh ri bhith pàigheadh luchd-solarachaidh agus ma dh'iaras iad, thèid seo innse do luchd-solarachaidh. Bidh Bòrd na Gàidhlig a' coileanadh nan riatanasan a tha Riaghaltas na h-Alba air a stèidheachadh a thaobh a bhith pàigheadh chompanaidhean beaga, sin gum bithear ag amas air am pàigheadh taobh a-staigh 10 latha. Chaith 97% de na fàirdealan a phàigheadh taobh a-staigh 10 latha agus chaith 99% dhiubh a phàigheadh taobh a-staigh 30 latha (2018/19 97% taobh a-staigh 10 latha, 100% taobh a-staigh 30 latha). B' e an ùine a thug e dhuinn sa chumantas luchd-fiach a phàigheadh sa bhliadhna a dh'fhalbh 2.6 làithean (2018/19 – aon latha), agus chaith sin obrachadh a-mach le bhith a' coimhead air taghadh air thuaiream de 40-50 fàirdealan bho gach mìos agus an ùine a thug e am pàigheadh.

## Conaltradh

Chaith Ro-innleachd Conaltraidh còig-bliadhna Bòrd na Gàidhlig a chriochnachadh san t-Samhain 2019 agus tha obair gus conaltradh nas fheàrr a-staigh agus a-muigh a' dol air adhart gu math. Chaith Oifigear Conaltraidh làn-ùine fhastadh san t-Samhain 2019 agus chaith obair mhòr a dhèanamh le buidhnean agus pròiseactan a tha Bòrd na Gàidhlig a' maoineachadh, gus dèanamh cinnteach gum bi ar n-obair nas fhaicsinnich don phoball. Tha an t-Oifigear Conaltraidh air ar conaltraidh le luchd-ùidh a neartachadh agus tha na seanailean mheadhanan sòisealta againn nas gnìomhaiche na bha iad a-riamh, le fiosrachadh bhon Bhòrd agus deagh naidheachdan mun bhuaidh adhartaich a tha aig a' Ghàidhlig agus a cultar ann an Alba agus gu h-eadar-nàiseanta. Tha an àireamh dhaoine a tha a' leantainn ar seirbheisean air-loidhne air fas mar thoradh air a' ghniomhachd seo mar a chithear gu h-ìosal.

## Supplier Payment Policy

It is Bòrd na Gàidhlig practice to pay all suppliers no later than 30 working days from receipt of invoice in accordance with its policy, which is made known to the staff who handle payments to suppliers and is made known to suppliers on request. Bòrd na Gàidhlig meets the requirements laid down by the Scottish Government in respect of payments to small companies, which stipulates a payment target no later than 10 days. 97% of invoices were paid within 10 days and 99% within 30 days (2018/19 97% within 10 days, 100% within 30 days). The average time taken to pay creditors during the year was 2.6 days (2018/19 – one day), calculated by examining the payment period for a random sample of 40-50 invoices in each month of the year.

## Communications

Bòrd na Gàidhlig's five-year Communications Strategy was completed in November 2019 and work to develop better internal and external communication is progressing well. A full-time Communications Officer was appointed in November 2019 and a great deal of work has been undertaken with organisations and projects which Bòrd na Gàidhlig funds, to ensure that our work is more visible to the public. The Communications Officer has further strengthened our engagement with stakeholders and our social media channels are more active than ever, with news from the Bòrd and good news stories about the positive impact that Gaelic language and culture is having in Scotland and internationally. This increased activity has resulted in a growth in the number of people following our online services as illustrated below.

Seanail Channel	Luchd-amais air 31 Màrt 2020 Audience as at 31 March 2020	An Coimeas ris a' Bhliadhna Roimhe Comparison to previous year
Twitter	5,742 luchd-leantainn/followers	+999
Facebook	4,215 luchd-leantainn/followers	+338
<a href="http://www.Gaidhlig.scot">www.Gaidhlig.scot</a>	16,645 Luchd-cleachdaidh/users	+4,216

## Iarrtasan fo Achd Saorsa an Fhiosrachaidh

Mar bhuidhinn a tha a' faighinn maoineachadh poblach tha e na amas do Bhòrd na Gàidhlig cumail gu tur ri Achd Saorsa an Fhiosrachaidh (Alba) 2000. Tha sinn air Sgeama Foillseachaidh Coileanta Coimiseanair Fiosrachaidh na h-Alba a ghabhail os làimh agus bidh sinn a' cumail ris an stiùireadadh sin nuair a tha sinn a' dèiligeadh ri Iarrtasan fo Achd Saorsa an Fhiosrachaidh. Ann an 2019/20, fhuair Bòrd na Gàidhlig seachd Iarrtasan fo Achd Saorsa an Fhiosrachaidh, an coimeas ri còig ann an 2018/19.

## Dìon dàta

Às deidh ullachadh mòr ro Riaghaitt Choitcheann an Dìon Dàta (GDPR) a chaith a chur an gnìomh sa Chèitean 2018, tha obair air leantainn air adhart ag ath-òrdachadh ar riaghladh fiosrachaidh agus chlàran agus gus riatanasan trèanaidh sam bith eile a chomharrachadh. Chaith luchdrobrach a thrèanadh air an t-siostam tasgadh sgrìobhainnean, SharePoint, agus lean leasachadh air le cuideachadh bho thaic TFC bhon taobh a-muigh.

## Corporra

Dh'aontaich am Bòrd grunn phrìomh ro-innleachdan am-bliadhna, a' gabhail a-steach ar Cairt Luchd-ùidh agus Plana Gàidhlig Bòrd na Gàidhlig fhèin. B'e an sgrìobhainn as cudromaiche ge-tà am Plana Leasachaiddh a chaith aontachadh leis a' Bhòrd san luchar 2019. Rinneadh obair mhòr ann an 19/20 gus coinneachadh ris na molaidhean sin agus tha an obair seo a' dol air adhart mar phàirt den phrògram leasachaiddh leantainneach againn.

Rè na bliadhna, rinn sinn obair mhòr gus grunn phoileasaidhean ullachadh a bha ag amas gu h-àraidh air daoine. Anns a' bhliadhna a dh'fhalbh, dh'aontaich am am Bòrd-stiùridh na poileasaidhean dhaoine a leanas, a bha uile air a dhol tro phròiseas co-chomhairleachaidh luchdrobrach:

- Poileasaidh Inbhean Giùlain
- Poileasaidh air Draghan Fhoillseachadh
- Poileasaidh Slàinte is Sàbhailteachd
- Poileasaidh Obair Aonair
- Poileasaidh Droch Shìde

Dh'aontaich am Bòrd cuideachd ri grunn phoileasaidhean a' buntainn ri casg air foill agus foghainteachd shaidhbear.

## Daoine

Tha ar daoine, an cuid eòlais is sgilean, agus na beachdan is dòighean-giùlain aca fior chudromach do mar a choileanas a' bhuidheann a cuid obrach gu h-èifeachdach, agus do na h-oidhirpean gus luachan na buidhne a chur an sàs. Tha ar

## Freedom of Information Requests

As a publicly funded organisation, Bòrd na Gàidhlig is committed to complying fully with the Freedom of Information (Scotland) Act 2000. We have adopted the Scottish Information Commissioner's Model Publication Scheme and follow its guidelines on dealing with Freedom of Information requests. In 2019/20, Bòrd na Gàidhlig received seven Freedom of Information requests, compared with five in 2018/19.

## Data Protection

Following significant preparation in advance of the General Data Protection Regulation which came into force in May 2018., work has continued to restructure our information and records management and to identify any further training requirements. Staff training was carried out on the Sharepoint document storage system and work has continued on its development aided by external ICT support.

## Corporate

The Board approved a number of key strategies this year, including our Stakeholder Charter and Bòrd na Gàidhlig's own Gaelic Language Plan. The most important document however was the Improvement Plan which was agreed by the Board in July 2019. Substantial work was delivered in 19/20 to meet those recommendations and this work continues as part of our continuous improvement programme.

Throughout the year, we carried out extensive work to develop several people focused policies. In the last year, the Board approved the following people policies, which had all been through a staff consultative process:

- Standards of Conduct Policy
- Whistleblowing Policy
- Health and Safety Policy
- Lone Worker Policy
- Bad Weather Policy

The Board also approved a range of policies relating to prevention of fraud and cyber resilience.

## People

Our people, their knowledge, skills, attitude and behaviours are central to delivering organisational effectiveness, and to embedding the values of the organisation. Our staff are crucial and central to our

luchd-obrach deatamach do agus aig cridhe ar n-obrach gus pròiseactan is seirbheisean a libhrigeadh; gus ceanglaichean a thogail le luchd-ùidhe is luchd-compàirt; agus gus am PCNG a choileanadh agus iad a' toirt taic don Phlana sin agus do bhuidhnean poblach eile a tha a' cuideachadh leis a' Phlana.

Tha co-chonaltradh le luchd-obrach agus sunnd an luchd-obrach am measg nam pròmhachasan a th' againn fhastast, agus tha e na amas againn dèanamh cinnteach gum bi àite-obrach fior mhath againn feuch an urrainn dhuinn na daoine as fheàrr a thàladh agus a chumail airson nan dreuchdan a th' againn. Ann an 2019/20, rinn sinn atharrachaidhean air na dòighean sa bheil sinn a' stiùireadh an luchd-obrach agus air eagrachadh an sgioba-obrach againn, leithid:

- seata aontaichte de luachan buidhne
- Ro-innleachd airson Daoine gus cuideachadh le èifeachdas na buidhne agus gus buaidh is piseach a thoirt air èifeachdas na buidhne
- cruthachadh plana sgioba-obrach
- a' cur an gnìomh an t-siostam rianachd coileanaidh ùr a bhios a' dèanamh ceangal ri pròmhachasan na buidhne gus daoine a bhrosnachadh gu bhith a' ruighinn air irean-coileanaidh àrda
- a' leantainn air adhart leis an obair gus am Plana Leasachaidh Sgilean airson Fàs a bhuleachadh, a thàinig gu bhith na phàirt de Phlana Leasachaidh iomlan na buidhne
- a' leantainn leis an sgrùdadadh com-pàirteachadh luchd-obrach,
- tuilleadh leasachaidh gus sgilean ceannais is riaghlaidh dhaoine a mheudachadh, agus
- a' leasachadh barrachd dhòighean is dòighean nas fheàrr gus com-pàirteachadh luchd-obrach ann an obair na buidhne a mheudachadh.

San t-Sultain 2019, dh'fhasstaich sinn a' chiad phreantas ceumnaiche Gàidhlig. Bha seo cuideachd a' ciallachadh gun do choinnich sinn ri targaidean Riaghaltas na h-Alba airson cosnadh òigridh.

Sa Ghiblean 2019, chùm sinn a' chiad cho-labhairt againn leis an luchd-obrach air fad leis an amas piseach a thoirt air conaltradh taobh a-staigh na buidhne. Bha a' cho-labhairt 2-latha bhiortail againn den luchd-obrach uile sa Ghiblean 2020 a' cuimseachadh gu sònraichte air sunnd, slàinte is sàbhailteachd oir bha luchd-obrach ag obair bhon taigh air sgàth COVID-19. Mar a bhios a' bhliadhna seo a' dol air adhart agus luchd-obrach fhastast ag obair bhon taigh, tha sunnd na phrìomhachas leis an fhios as ùire mun t-suidheachadh ga sgaoileadh gu cunbalach, poileasaidhean air an ath-sgrùdadadh gus barrachd sùbailteachd a thoirt gu buil agus barrachd ghoireasan rim faighinn gus taic fa leth a libhrigeadh.

delivery of projects and services; to building our stakeholder relationships and effective partnerships; and to supporting and influencing delivery of the NGLP through other public agencies.

Staff engagement and wellbeing are high on our agenda and we continue to focus on making this an excellent place to work in order to attract and retain the best people for our roles. During 2019/20 we made a number of changes to the way we manage and organise our workforce, including:

- an agreed set of organisational values
- a People Strategy to shape, develop and contribute to organisational effectiveness,
- the development of a workforce plan
- implementing the new performance management system linked to key organisational priorities to encourage high performance
- continuing the work to implement the Skills for Growth Improvement Plan, which became part of the organisation's overall Improvement Plan
- continuing the staff engagement survey
- further development to increase leadership and people management skills, and
- developing more and better ways to increase staff engagement in the organisation's work.

In September 2019, we recruited the first-ever Gaelic graduate apprentice. This also meant we met Scottish Government targets for youth employment.

In April 2019 we held our first all-staff conference with the focus on improving internal communications. Our 'virtual' 2-day all-staff conference in April 2020 focused particularly on wellbeing, health and safety as staff worked from home due to COVID-19. As the current year progresses and staff are still home-based, wellbeing remains a priority with regular updates on the situation, policies being revised to create more flexibility and increased resources available to provide individual support.

# CÒRAICHEAN DAONNA

## Co-ionannachd, iomadachd is in-ghabhail

Tha Bòrd na Gàidhlig air cur roimhe co-ionannachd chothroman a chur air adhart agus tha poileasaidhean is modhan-obrach aige airson dèanamh cinnteach gun tachair sin. Tha e cuideachd a' gabhal làn-ealla ri a dhleastanasan laghail gus dèanamh cinnteach gun tèid dèiligeadh ris gach neach-obrach ann an dòigh cho-ionann agus cha toir na leanas buaidh air sin: gnè, suidheachadh pòsaidh/a thaobh companas catharra, aois, cinneadh, leatromachd agus càram leanaibh, taobh gnèitheasach, ciorram, creideamh no na tha neach a' creidsinn, no ath-bhuileachadh gnè agus suidheachadh cosnaidh, uallach càraim no ballrachd ann an aonadh-ciùird. Bithear a' fastadh dhaoine agus a' buileachadh àrdachadh dreuchd orra a rèir air cho airidh 's a tha iad agus air stèidh fharpaiseach a tha cothromach is fosgailte.

## Dleastanas Co-ionannachd na Roinne Poblaich

Fo Riaghailtean Achd na Co-ionannachd 2010 (Dleastanasan Sònraichte) (Alba) (na Riaghailtean), feumaidh Bòrd na Gàidhlig fios fhoillseachadh mun adhartas a nì e a thaobh a bhith a' dèanamh dleastanas co-ionannachd na roinne poblaich na nì àbhaisteach don bhuidhinn agus a thaobh nam builean a stèidhicheas a' bhuidheann airson a h-uile dà bhliadhna. Às deidh atharrachaidhean a thàinig air na Riaghailtean, feumaidh Bòrd na Gàidhlig cuideachd aithrisean fhoillseachadh air co-ionannachd páighidh agus fiosrachadh mu Bhuill a' Bhùird-stiùridh.

Tha Bòrd na Gàidhlig air cur roimhe fios as ùr a thoirt seachad mar phàirt de dh'Aithisg Bhliadhnlail is Cunntasan na buidhne, agus tha geàrr-iomradh ann air sin gu h-ìosal. Gheibhear aithisg ionlan air làrach-lìn Bhòrd na Gàidhlig, le fiosrachadh air prògram nan iomairtean a tha a' bhuidheann air a bhith a' cur an sàs gus co-ionannachd a dhèanamh àbhaisteach nar n-obair. An lùib sin tha fiosrachadh air an adhartas a thathar a' dèanamh gus na builean a choileanadh a thaobh co-ionannachd.

Adhartas le bhith a' Dèanamh Dleastanas Co-ionannachd na Roinne Poblaich (DCRP) na Ni Àbhaisteach nar n-Obair Tha Bòrd na Gàidhlig air grunn iomairtean a chur an sàs thar na bliadhna ionmhais a dh'fhalbh gus adhartas a dhèanamh airson DCRP a dhèanamh na nì àbhaisteach nar n-obair. Nam measg bha:

- obair a bha a' leantainn gus am poileasaidh co-ionannachd a chur an sàs airson dèanamh cinnteach gun tèid prìomh dhleastanasan is cinn-uidhe a thoirt air adhart agus gun tèid am fighe a-steach do gach poileasaidh is modh-obrach buntainneach aig a' bhuidhinn, agus

# HUMAN RIGHTS

## Equality, diversity and inclusiveness

Bòrd na Gàidhlig is committed to equality of opportunity and has policies and procedures in place to ensure this is achieved. It also fully recognises its legal responsibilities to ensure that all staff should be treated equally irrespective of their sex, marital/civil partnership status, age, race, pregnancy and maternity, sexual orientation, disability, religion or belief, or gender reassignment, as well as employment status, caring responsibility or trade union membership. Employment and promotion are on merit, based on fair and open competition.

## Public Sector Equality Duty

Under the Equality Act 2010 (Specific Duties) (Scotland) Regulations (the Regulations) Bòrd na Gàidhlig is required to publish progress on mainstreaming the public sector equality duty (PSED) and the outcomes the organisation has set every two years. Following changes in the Regulations, Bòrd na Gàidhlig must also publish statements on equal pay and information about Board Members.

Bòrd na Gàidhlig has committed to providing an update as part of the organisation's Annual Report and Accounts and this summary has been provided below for that purpose. The full report of the programme of mainstreaming initiatives that the organisation has been working to deliver, together with progress towards delivering the equality outcomes, can be found on the Bòrd na Gàidhlig website.

### Progress with Mainstreaming the PSED

Bòrd na Gàidhlig has continued to undertake a number of activities over the past financial year to progress mainstreaming the PSED. These have included:

- ongoing work with the equality policy to ensure the key requirements and objectives are promoted and integrated into all other relevant organisational policies and procedures, and

- a' cumail oirnn a' cruinneachadh is a' sgrùdadh fhoirmichean-sgrùdaidh co-ionannachd airson fastadh, luchd-obrach a bhios a' fàgail agus luchd-obrach a th' againn an-dràsta, agus do dhaoine a gheibh maoineachadh bho Bhòrd na Gàidhlig.

Tha Bòrd na Gàidhlig air trì builean a stèidheachadh airson na h-ùine 2017-2021. Le builean a h-aon is a trì thathar ag amas air co-ionannachd chothroman a thoirt air adhart, agus tha buil a dhà a' buntainn ris gach taobh de DCRP Gheibhear tuilleadh fiosrachaидh mu bhith a' dèanamh Dleastanas Co-ionannachd na Roinne Poblaise na nì àbhaisteach nar n-obair air an làrach-lìn againn.

### Aithris air Co-ionannachd Pàighidh

Tha Bòrd na Gàidhlig air cur roimhe co-ionannachd chothroman is iomadachd a chur air adhart agus a dhaingneachadh anns gach raon de na modhan cosnaidh aige. Tha sinn a' toirt taic don phrionnsapal airson co-ionannachd pàighidh don a h-uile neach-obrach againn agus tha sinn ag amas air cur às do chlaon-bhreith sam bith a bhios ann an siostam nam buannachdan cosnaidh againn. Tha sin a' gabhail a-steach co-ionannachd nuair a thig e gu gnè, suidheachadh pòsaidh/a thaobh companas catharra, aois, cinneadh, leatromachd no cùram leanaibh, taobh gnèitheasach, ciorraman, creideamh no na tha neach a' creidsinn agus ath-bhuileachadh gnè.

An-dràsta tha 15 luchd-obrach boireann agus 7 luchd-obrach fireann (2018/19 – 13 boireann agus 6 fireann) aig Bòrd na Gàidhlig. Tha am pàigheadh a gheibh boireannaich gach uair a thìde sa chumantas aig ìre a tha 75.2% den ìre a th' ann sa chumantas airson fireannaich (2018/19 – 66.8%). Fhuras am figear seo le bhith a' dèanamh coimeas eadar a h-uile neach-obrach aig a' bhuidhinn. Tha a h-uile neach-obrach a tha san aon seòrsa dreuchd no ann an dreuchdan a tha coltach ri chèile a' faighinn pàigheadh a rèir nan aon ìrean pàighidh, ìrean a tha air an stèidheachadh le Riaghaltas na h-Alba.

Tha e na adhbhar moit do Bhòrd na Gàidhlig gu bheil sinn nar Fastaiche a Phàigheas Tuarastal Bith-beò. Tha sin a' ciallachadh gum faigh a h-uile neach-obrach aig Bòrd na Gàidhlig co-dhiù an Tuarastal Bith-beò, ìre pàighidh a tha nas àirde na am bun-thuarastal nàiseanta.

### Fiosrachadh mu Bhuill a' Bhùird-stiùridh

Bha triùir bhoireannach agus triùir fhireannach air a' Bhòrd-stiùridh air 31 Màrt 2020 (2018/19 – ceathrar fhireannach agus sianar bhoireannach), agus chaidh an cur nan dreuchdan le Riaghaltas na h-Alba.

Tha Bòrd na Gàidhlig ag obrachadh leis an liosta-dhearbhaidh

- ongoing collection and review of equalities monitoring forms for recruitment, leavers and current staff, and individuals receiving funding from the Bòrd na Gàidhlig.

Bòrd na Gàidhlig has set three outcomes for the period covering 2017 – 2021. Outcomes one and three focus on advancing equality of opportunity, while outcome two can be said to apply to all aspects of the PSED. Further information on mainstreaming the Public Sector Equality Duty can be found on our [website](#).

### Statement on Equal Pay

Bòrd na Gàidhlig is committed to promoting and embedding equality of opportunity and diversity in all aspects of employment. We are committed to the principle of equal pay for all our employees and aim to eliminate any bias in our reward systems. This includes equality on the basis of their sex, marital/civil partnership status, age, race, pregnancy and maternity, sexual orientation, disability, religion or belief, and gender reassignment.

There are currently 15 female and 7 male employees (2018/19 – 13 female and 6 male) of Bòrd na Gàidhlig. The average hourly rate for females is 75.2% (2018/19 – 66.8%) of the average hourly rate for males. This figure is a comparison using all staff within the organisation. Staff who undertake the same or similar roles are on the same pay scales, which are set by the Scottish Government.

Bòrd na Gàidhlig is proud to hold Living Wage Employer accreditation. This means everyone employed by Bòrd na Gàidhlig earns at least the Living Wage, which is a rate in excess of the minimum wage.

### Board Member Information

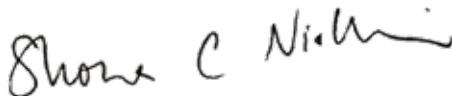
At 31 March 2020, Bòrd na Gàidhlig has three female and three male (2018/19 – six female and four male) Board Members, who are appointed by the Scottish Government.

Bòrd na Gàidhlig is working with the succession plan

airson a' phlana airson Buill ùra a' Bhùird agus an goireas-taice a dh'fhoillsich Riaghaltas na h-Alba gus faicinn ciamar a ghabhas feum nas fheàrr a dhèanamh de dh'fhiosrachadh mu Bhuill a' Bhùird gus cuideachadh le bhith a' brosnachadh is a' coileananadh gach taobh de DCRP.

## Àrainneachd

'S e prìomh dhleastanas Bhòrd na Gàidhlig a' Ghàidhlig a chur air adhart, agus tha sinn ag obair ann an co-bhuinn ri Riaghaltas na h-Alba, muinntir na h-Alba agus na buidhnean Gàidhlig gus piseach a thoirt air cor a' chàin. San obair sin tha sinn a' frithealadh air gach ceàrnaidh de dh'Alba agus tha sinn a' cur gu mòr ri cultar agus foghlam na h-Alba. Ged nach eil Riaghaltas na h-Alba air targaidean àrainneachdail a shuidheachadh do Bhòrd na Gàidhlig an-dràsta, rè na bliadhna tha sinn air na targaidean àrainneachd againn fhìn a chruthachadh mar phàirt den phlana obrachaidh againn airson 2020/21. Is e aon bhuil de shuidheachadh COVID-19 gun tàinig lughdachadh gu neon i nar siubhal anns a' chiad sia mìosan den bhliadhna agus cumaigh sinn oirnn ag obrachadh ann an dòigh a tha seasmhach a thaobh na h-àrainneachd agus a' brosnachadh giùlan a tha seasmhach a thaobh na h-àrainneachd nar gnìomhan.



**Shona C Nicllinnein**  
Oifigear Cunntachail  
23 Sultain 2020

checklist and toolkit issued by the Scottish Government to examine how information relating to Board Members can be better used to promote and meet all aspects of the PSED.

## Environment

Bòrd na Gàidhlig's core work is to promote Gaelic, and it works in partnership with the Scottish Government, the people of Scotland and the Gaelic organisations to improve the status of the language. This work covers all areas of Scotland and makes a significant contribution to Scottish cultural life and education. While Bòrd na Gàidhlig currently has no environmental targets set by the Scottish Government, during the current year we have developed our own set of environmental targets as part of our operational plan for 2020/21. A consequence of the COVID-19 situation has been to reduce our travel in the first six months of the current year to nil and we will continue to operate in an environmentally sustainable manner and encourage environmentally sustainable behaviours in our activities.



**Shona MacLennan**  
Accountable Officer  
23 September 2020





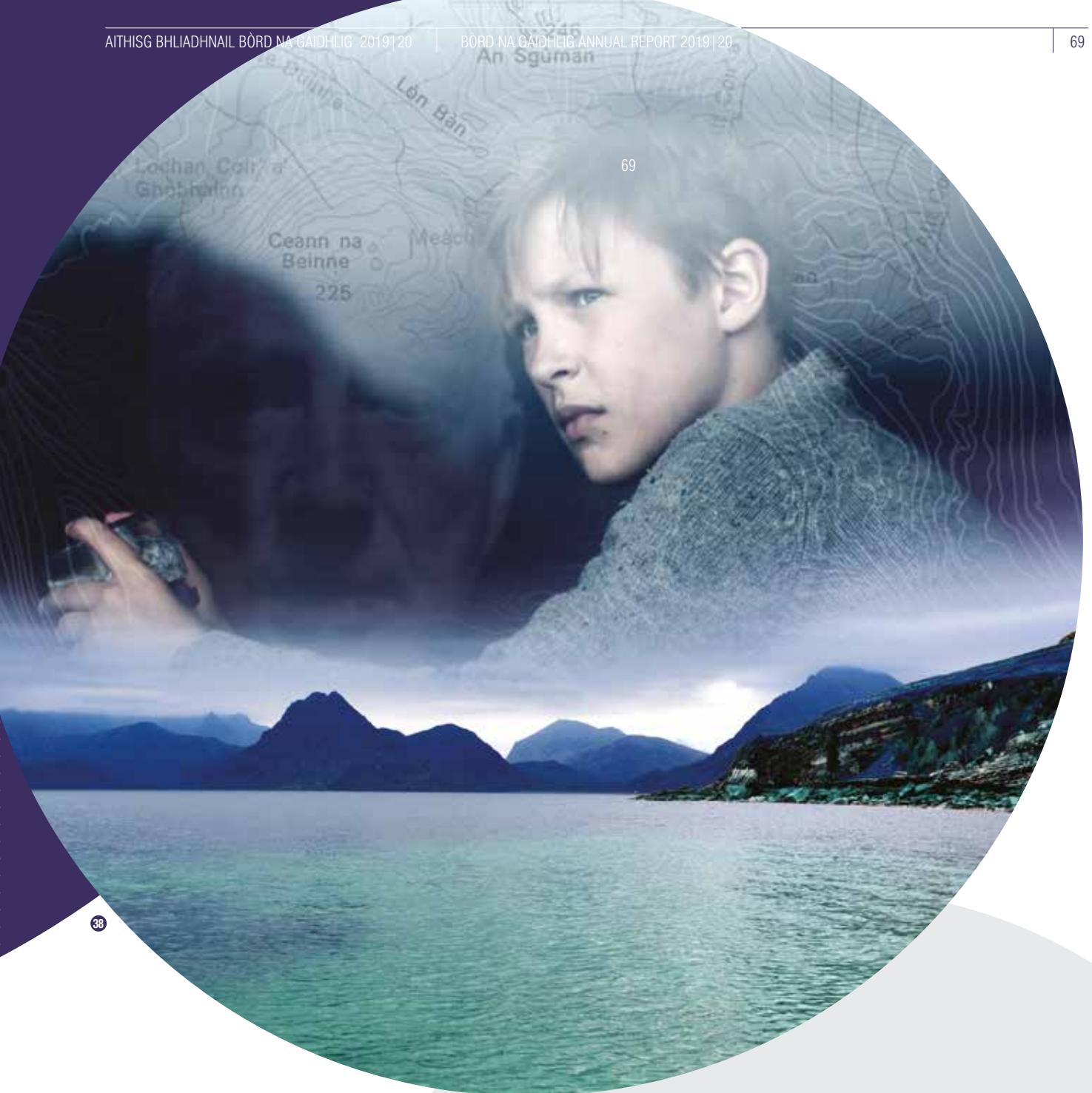
**“82.9% of our stakeholders agree with the view that BnG fulfils its duties effectively and provides support”**

PÀIRT  
PART

3

# AITHISG CUNNTACHALACHD

## ACCOUNTABILITY REPORT



## AITHISG AIR RIAGHLADH CORPORRA

This section gives an explanation of the composition and organisation of our governance structures, and how they support the achievement of our aims and objectives.

## ACCOUNTABILITY REPORT

This section gives an explanation of the composition and organisation of our governance structures, and how they support the achievement of our aims and objectives.

# AITHISG NAN STIUIRICHEAN

## DIRECTORS' REPORT

### Ro-ràdh

Chaidh an aithisg seo ullachadh a rèir Caibideil 5 de Pàirt 15 de dh'Achd nan Companaidhean 2006 agus Clàr 7 de SI 2008 Àir 410, mar a chaidh a mhìneachadh le FReM 2019/20 airson co-theacsna na roinne poblach.

### Aithris Coileanaidh

Tha an Aithisg Coileanaidh mar a tha sgrìobhte ann an Caibideil 4A de dh'Achd nan Companaidhean 2006, mar a chaidh a mhìneachadh le FReM 2019-20 airson co-theacsna na roinne poblach, a' tighinn ron Aithisg Luchd-stiùiridh seo.

### Ro-innleachd Oifisean

Tha Bòrd na Gàidhlig air a dhol ann an aonta Meòrachan Cumhaichean Fuirich le Dualchas Nàdair na h-Alba airson oifisean agus seirbheis taic co-cheangailte.

### Am Bòrd-stiùiridh agus na Comataidhean Cairtean na Buidhne (Organisational Charts)

Air a' Bhòrd-stiùiridh tha an Cathraiche agus suas ri aon Bhall deug neo-dhreuchdail agus bidh iad a' coinneachadh gu cunbalach tron bhliadhna. Mar as trice bidh Bhuill a' Bhùird air a' Bhòrd-stiùiridh airson ceithir bliadhna, ach dh'fhaodadh nach bithear daonnaan a' cumail ri seo gus dèanamh cinnteach gum bi leantalachd ann am ballrachd a' Bhùird. Airson fios mu Bhuill a' Bhùird-stiùiridh, faicibh taobh-duilleig 73.

Bidh an làn Bhòrd-stiùiridh a' coinneachadh gu cunbalach gus beachdachadh air cùisean a bhuineas ris na cinn-uidhe ro-innleachdail a tha sa Phlana Chorporra a chaidh aontachadh. Bithear a' cur coinneamh air dòigh gach ràith, le coinneamhan a bharrachd nuair a bhios feum orra. Bithear a' foillseachadh chlàran-gnothaich is geàrr-chunntasan aontaichte gu poblach. Bhon Chèitean 2020 tha coinneamhan a' Bhùird-stiùiridh agus nan comataidhean air a bhith gan cumail fosgalte don phoball seach cuid de nithean air a' chlàrn-gnothaich a thèid a chumail ann an seisean dùinte airson beachdachadh air cùisean pearsanta, diomhair no malairteach.

Bha seachd coinneamhan foirmeil aig an làn Bhòrd-stiùiridh. A thuilleadh air na coinneamhan sin, bha grunn sheiseanan sònraichte ann gus trèanadh a thoirt do Bhuill a' Bhùird-stiùiridh agus fiosrachadh a thoirt dhaibh air cùisean co-cheangailte ri poileasaidhean is leasachadh na buidhne.

### Introduction

This report is prepared in accordance with Chapter 5 of Part 15 of the Companies Act 2006 and Schedule 7 of SI 2008 No 410, as interpreted by the FReM 2019/20 for the public sector context.

### Performance Report

The Performance Report as set out in Chapter 4A of the Companies Act 2006, as interpreted by the FReM 2019-20 for the public sector context, precedes this Directors' Report.

### Accommodation Strategy

Bòrd na Gàidhlig has entered into a Memorandum of Terms of Occupation arrangement with Scottish Natural Heritage for office accommodation and related support service requirements.

### The Board and Committees Organisational charts

The Board comprises the Cathraiche (Chair) and up to eleven non-executive Members and meets regularly throughout the year. The normal term of office for a Board Member is four years, although lengths of appointments may be varied to ensure continuity of Board membership. For Board Member detail, see page 73.

The full Board meets regularly to consider items of business in pursuance of its strategic objectives, set out in the approved Corporate Plan. Meetings are scheduled quarterly, with additional meetings convened as required. Agendas and approved minutes are published and placed in the public domain. From May 2020 Board and committee meetings have been held open to the public subject to some agenda items being held in closed session when personal, confidential or commercial matters are discussed.

The full Board held seven formal meetings. These meetings were supplemented by a number of business sessions to deliver training to Board Members and to brief Members on matters of policy and organisational development.

## Comataidhean a' Bhùird-stiùiridh

Tha dà chomataidh aig a' Bhòrd-stiùiridh an-dràsta, a bharrachd air buidheann-stiùiridh.

## Comataidh Sgrùdaidh agus Dearbhachd

Bidh a' Chomataidh Sgrùdaidh is Dearbhachd a' toirt dearbhachd agus taic don Bhòrd-stiùiridh nan dleastanasan a thaobh rianachd chunnartan, smachd agus riaghladh. Bidh a' chomataidh a' cumail sùil, sa mhòr-chuid, air na réiteachaidhean airson smachd a-staigh, riaghladh corporra, cunnart, sgrùdadh a-staigh agus a-muigh agus an Aithisg Bhliahdhnail agus Cunntasan.

Choinnich a' chomataidh seo còig tursan ann an 2019/20 (2018/19 – ceithir coinneamhan). Mar as trice bha cathraiche na comataidh, dithis Bhall a' Bhùird, riochdaire bho sgrùdadh a-staigh agus a-muigh, Ceannard nan Seirbheisean Corporra, Ceannard an Ionmhais agus mi fhìn an làthair aig na coinneamhan sin.

## Comataidh Poileasaidh is Ghoireasan

Bidh a' Chomataidh Poileasaidh is Ghoireasan a' cumail sùil air, a' toirt dùbhlain do agus a' toirt seachad leasachadh ro-innleachdail airson poileasaidhean, planaichean agus goireasan ionmhais, dhaoine agus leasachadh Gàidhlig. Bidh iad a' déanamh na h-obrach seo às leth a' a' Bhùird-stiùiridh ag aithris gu foirmeil dha tro gheàrr-chunntasan choinneamhan. Choinnich a' Chomataidh ùr seo dà thuras ann an 2019/20. Mar as trice bidh cathraiche na comataidh, dithis Bhall a' Bhùird-stiùiridh, Stiùiriche Planadh Càinain is Leasachaidhean Coimhairsnachd, Stiùiriche Foghlaim na Gàidhlig, Ceannard an Ionmhais agus mi fhìn an làthair aig na coinneamhan sin.

Mus deach a' Chomataidh Poileasaidh is Ghoireasan a stèidheachadh, bha trì comataidhean ann (air am mìneachadh gu h-iosal) agus aon bhuidheann-obrach a' beachdachadh air na cuspairean sin. Chaith an obair aca a chur còmhla agus, còmhla ri taisbeanaidhean fiosrachaiddh nas fheàrr, tha fiosrachadh nas ro-innleachdail air a thoirt don Chomataidh Poileasaidh is Ghoireasan, a' déanamh feum fada nas èifeachdaiche de stòrasan a' Bhùird-stiùiridh.

## Comataidh Cleachdadh na Gàidhlig

Choinnich Comataidh Cleachdadh na Gàidhlig aon turas ann an 2019/20 (2018/19 - seachd coinneamhan), agus iad a' beachdachadh air ro-innleachdan gus na prìomhachasan a choileanadh a chithear san earrainn, A' Cleachdadh na Gàidhlig, sa Phlana Càinain Nàiseanta Ghàidhlig, agus mar phàirt de sin rinn iad breithneachadh air an adhartas a rinn ùghdarrasan poblach leis na Planaichean Gàidhlig aca agus air freagairtean do cho-chomhairleachaidhean poblach. Chaith a' chomataidh seo a sgaoileadh ann an 2019/20.

## Board Committees

The Board currently has two committees, in addition to a steering group..

### Audit and Assurance Committee

The Audit and Assurance Committee gives assurance and support to the Board in their responsibilities for risk management, control and governance. The committee oversees, in the main, the arrangements for internal control, corporate governance, risk, internal and external audit and the Annual Report and Accounts.

This committee met five times during 2019/20 (2018/19 – four meetings). These meetings were normally attended by the committee chair, two Board Members, a representative from internal and external audit, the Head of Corporate Services, Head of Finance and myself.

### Policy and Resources Committee

The Policy and Resources Committee monitors, challenges and provides strategic development for financial, people and Gaelic development policies, plans and resources. They carry out this work on behalf of the Board reporting formally to it through the minutes of meetings. This new Committee met twice during 2019/20. These meetings are normally attended by the committee chair, two Board Members, the Director of Language Planning and Community Development, the Director for Gaelic Education, the Head of Finance and myself.

Prior to the formation of the Policy and Resources Committee, there were three committees (described below) and one working group considering these topics. Their work was combined and, along with improved presentations of information, more strategic information is provided to the Policy and Resources Committee creating a much more effective use of Board resources.

### Gaelic Usage Committee

The Gaelic Usage Committee met once in 2019/20 (2018/19 – seven meetings), reviewing strategies to achieve the priorities set out in the Using Gaelic section of the NGLP, including reviewing progress by local authorities in their delivery of Gaelic language plans and reviewing responses to public consultations. This committee was disbanded in 2019/20.

## Comataidh Cor na Buidhne

Choinnich Comataidh Cor na Buidhne, aon turas ann an 2019/20 (2018/19 - trì tursan) gus tar-sgrùdadadh is sgrùdadadh a dhèanamh is dearbhachd a thoirt seachad don Bhòrd-stiùiridh a thaobh gach cùis chudromach co-cheangailte ri cor na buidhne is daoine, a' gabhail a-steach, ach chan e na cùisean seo a-mhàin: ro-innleachdan sgiobachd, poileasaidhean, feallsanachd is àrainneachd obrach na buidhne agus com-pàirteachasan le Aonaidhean-ciùird. Chaidh a' chomataidh seo a sgaoileadh ann an 2019/20.

## A' Chomataidh Ionnsachaidh

Cha do choinnich a' Chomataidh Ionnsachaidh ann an 2019/20 (2018/19 - ceithir coinneamhan) agus chaidh a sgaoileadh ann an 2019/20.

## Buidheann-stiùiridh a' Phlana Leasachaidh

Chaidh Buidheann-stiùiridh a' Phlana Leasachaidh a stèidheachadh leis a' Bhòrd-stiùiridh san luchar 2019 gus thar-shealladh is dùbhlann a thoirt do bhuiileachadh a' Phlana Leasachaidh. Tha a' bhallrachd air a dhèanamh suas de bhall den Chomataidh Sgrùdaidh is Dearbhachd a tha na chathraiche air a' bhuidhinn, ball den Sgioba-stiùiridh agus neach-obrach. Choinnich a' Bhuidheann ceithir tursan ann an 2019/20.

## People Committee

The People Committee met once in 2019/20 (2018/19 – three meetings) to provide oversight, scrutiny and assurance to the Board on all significant people related matters including but not limited to HR strategies, policies, workplace culture and Trade Union Partnerships. This committee was disbanded in 2019/20.

## Learning Committee

The Learning Committee did not meet during 2019/20 (2018/19 – four meetings) and was disbanded in 2019/20.

## Improvement Plan Steering Group

The Improvement Plan Steering Group was established by the Board in July 2019 to provide oversight and challenge to the implementation of the Improvement Plan. The membership comprises a member of the Audit and Assurance Committee who chairs the group, a member of the leadership team and a member of staff. The Group met four times in 2019/20.

**Ballrachd a' Bhùird is Làthaireachd 2019/20****Board and Committee Membership and Attendance 2019/20**

<b>Ball</b>	<b>Bòrd</b>	<b>Sgrùdadhbh agus Dearbhadh Comataidhean</b>	<b>Poileasaidh is Goireasan Comataidhean</b>	<b>Buidheann-stiùiridh a' Phlana Leasachaidh</b>	<b>Comataidh Cleachdadh na Gàidhlig Comataidhean</b>	<b>Comataidh Cor na Buidhne</b>
Member	Board	Audit and Assurance Committee	Policy and Resources Committee	Improvement Plan Steering Group	Gaelic Usage Committee	People Committee
<b>Ailean Caimbeul</b> Allan Campbell	8/8	4/4			1/1	
<b>Dòmhnull MacLeòid</b> Donald MacLeod	8/8		2/2			1/1
<b>Dòmhnull MacSween<sup>1</sup></b> Donald MacSween <sup>1</sup>	3/4				0/1	
<b>Fiona Dunn<sup>2</sup></b>	4/4				1/1	1/1
<b>Jennifer Gilmour</b>	7/8	4/4		4/4		
<b>Johan Nic a' Ghobhainn</b> Johan Smith	7/8	4/4				1/1
<b>Joy Dunlop<sup>3</sup></b>	5/8		2/2			
<b>Màiri Anna NicUalraig<sup>4</sup></b> Mary Ann Kennedy <sup>4</sup>	3/4					
<b>Màiri T NicAonghais</b> Mary T Macinnes	8/8		2/2			
<b>Stiùbhart MacLeòid<sup>5</sup></b> Stewart Macleod <sup>5</sup>	--	--	--	--	--	--
<b>Seumas Whannel<sup>6</sup></b> James Whannel <sup>6</sup>	4/4					

(1)Aìrearm choinneamhan aig an robh am ball an làthair / Àireamh nan coinneamhan a dh'fhaodadh iad a bhith air frithealadh

(1)Number of meeting attended/maximum number of meeting attendances possible

<sup>1</sup> Leig e dheth a dhreuchd 31/08/2019

<sup>1</sup> Resigned 31/8/2019

<sup>2</sup> Leig i dhith a dreuchd 31/08/2019

<sup>2</sup> Resigned 31/8/2019

<sup>3</sup> Thàinig an teirm aice air a' Bhòrd gu crich 29/2/2020

<sup>3</sup> Term Of Office Ended 29/2/2020

<sup>4</sup> Leig i dhith a dreuchd 31/08/2019

<sup>4</sup> Resigned 31/8/2019

<sup>5</sup> Air fhastadh 16/3/2020

<sup>5</sup> Appointed 16/3/2020

<sup>6</sup> Leig e dheth a dhreuchd 31/08/2019

<sup>6</sup> Resigned 31/8/2019

**Sgioba-stiùiridh**

Bidh an Ceannard a' gabhail ceannas air stiùireadh na buidhne aig àrd-ire le taic bho cheann gach roinn obrachaidh. Bidh an Sgioba-stiùiridh a' coinneachadh gu cunbalach agus tha e an urra riutha dleastanasan reachdail is amasan ro-innleachdail a' Bhùird-stiùiridh a thoirt gu buil. 'S iad Buill an Sgioba-stiùiridh:

- Shona Nicllinnein (Ceannard)
- Daibhidh Boag (Stiùiriche Planadh Càinain is Leasachaidhean Coimhearsnachd)
- Alasdair MacFhionghuin (Ceann nan Seirbheisean Corporra) [leig e dheth a dreuchd san Fhaoilleach 2020]

**Leadership Team**

The Ceannard (CEO) leads the executive management of the organisation with the support of the head of each operating unit. The leadership team meets on a regular basis and is responsible for delivering the statutory functions and strategic aims of the Board. Membership of the leadership team is as follows:

- Shona MacLennan (CEO)
- David Boag (Director of Language Planning & Community Developments)
- Alasdair MacKinnon (Head of Corporate Services) [resigned January 2020]

- Ailig Greumach (Ceann Roinn an Ionmhais) [bhon Ghiblean 2019].
- Seumas Whannel (Stiùiriche Foghlam Gàidhlig) [bhon t-Sultain 2019].

- Alexander Graham (Head of Finance) [from April 2019]
- Jim Whannel (Director of Gaelic Education) [from September 2019].

## Clàr Chom-pàirtean Buill a' Bhùird-stiùiridh

Gheibhear clàr chom-pàirtean Buill a' Bhùird [www.gaidhlig.scot](http://www.gaidhlig.scot)

### Cisean nach buin don Sgrùdadadh

Cha deach gin a chìsean nach buin don sgrùdadadh a phàigheadh am-bliadhna (2018/19 – cha deach gin).

### Tachartasan Co-cheangailte ri Dàta Pearsanta

Cha robh gin a thachartasan ann co-cheangailte ri dàta pearsanta rè na bliadhna (2018/19 – cha robh gin).

## AITHRIS AIR DLEASTANASAN AN OIFIGEIR CHUNNTACHAIL

Fo Earrainn 8 de dh'Achd na Gàidhlig (Alba) 2005, feumaidh Bòrd na Gàidhlig cunntasan ullachadh airson gach bliadhna ionmhais ann an cruth agus a rèir mhodhan a thathar ag iarraidh san Stiùireadh airson Chunntasan. Thathar ag ullachadh nan cunntasan le bhith a' clàradh shuimeannan nuair a tha iad air an cosnadh no rim pàigheadh agus feumaidh iad dealbh fhìor agus chothromach a shealltainn de shuidheachadh Bhòrd na Gàidhlig aig deireadh na bliadhna ionmhais.

Ann a bhith ag ullachadh nan cunntasan, feumaidh an t-Oifigear Cunntachail cumail ri riatanasan FReM agus feumaidh iad na leanas a dhèanamh:

- Ann a bhith ag ullachadh nan cunntasan, feumaidh an t-Oifigear Cunntachail cumail ris an Stiùireadh airson Chunntasan a dh'fhoillsich Ministearan na h-Alba, agus sin a' gabhail a-steach a bhith a' cumail ris na riatanasan cunntasachd is foillseachaidh buntainneach, agus a bhith a' cur an sàs poileasaidhean cunntasachd iomchaidh gu cunbalach;
- A' dèanamh cho-dhùnaidhean is thuairmsean a tha reusanta
- Cumail ris an Stiùireadh airson Chunntasan a dh'fhoillsich

## Register of Board Members' Interests

This Register can be viewed on the Bòrd na Gàidhlig website: [www.gaidhlig.scot](http://www.gaidhlig.scot)

### Non – Audit Fees

No non-audit fees were paid in the year (2018/19 - nil)

### Personal Data Related Incidents

There were no personal data related incidents in the year (2018/19 – nil)

## STATEMENT OF ACCOUNTABLE OFFICER'S RESPONSIBILITIES

Under Section 8 of the Gaelic Language (Scotland) Act 2005, Bòrd na Gàidhlig is required to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of Bòrd na Gàidhlig as at the end of the financial year and of the income and expenditure, total recognised gains and losses and cash flows for the financial year.

In preparing the accounts, the Accountable Officer is required to comply with the requirements of the Scottish Public Finance Manual (SPFM) and to:

- observe the Accounts Direction issued by the Scottish Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgements and estimates on a reasonable basis
- state whether applicable accounting standards

Ministearan na h-Alba, agus sin a' gabhail a-steach a bhith a' cumail ris na riatanasan cunntasachd is foillseachaidh buntainneach, agus a bhith a' cur an sàs poileasaidhean cunntasachd iomchaidh gu cunbalach;

- ag ullachadh nan cunntasan leis an tuigse gun cùm a' bhuidheann a' dol.

Tha am Prìomh Oifigear Cunntachail aig Riaghaltas na h-Alba air Shona C Nicllinnein a chur an dreuchd mar Oifigear Cunntachail aig Bòrd na Gàidhlig. Tha na dleastanasan a bhuineas do dhreuchd an Oifigeir Chunntachail air an cur an cèill ann an 'A' Cumail Rian air Airgead Poblach' a dh'fhoillsich Roinn Iomhais na Banrigh, agus iad a' gabhail a-steach uallach gun tèid iomchaidheachd is cunbalachadh a chur an sàs nuair a thathar a' làimhseachadh nam maoinean poblach a tha an urra ris an Oifigear Chunntachail, gun tèid clàran ceart a chumail agus gun tèid dion a chur air so-mhaoinean Bhòrd na Gàidhlig.

### A' Foillseachadh Fiosrachadh don Luchd-sgrùdaidh

Mar an t-Oifigear Cunntachail, cho fad 's as aithne dhomh, chan eil fiosrachadh sgrùdaidh buntainneach sam bith ann mu nach eil fios aig luchd-sgrùdaidh a' Bhùird agus air am bu chòir fios a bhith aca. Tha mi air gach ceum reusanta a ghabhail gus dèanamh cinnteach gu bheil fios agam air fiosrachadh sgrùdaidh buntainneach sam bith agus gus dèanamh cinnteach gu bheil fios aig luchd-sgrùdaidh a' Bhùird air an fhiosrachadh sin.

### Dearbhadh an Oifigeir Chunntachail airson na h-Aithisge Bliadhnaile agus nan Cunntasan

Mar an t-Oifigear Cunntachail, tha mi a' dearbhadh gu bheil an Aithisg Bhliadhnaile agus na Cunntasan le chèile, cothromach, gun chlaonadh agus gun gabh iad tuigsinn. Tha mi cuideachd a' dearbhadh gu bheil mi a' gabhail uallach pearsanta airson na h-Aithisge Bliadhnaile agus nan Cunntasan agus airson a' bhreithneachaidh a chaidh a dhèanamh gus dearbhadh gu bheil iad cothromach, gun chlaonadh agus gun gabh iad tuigsinn.

**Shona Nicllinnein**  
Oifigear Cunntachail  
23 Sultain 2020

as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts, and

- prepare the accounts on a going concern basis.

The Principal Accountable Officer of the Scottish Government has appointed Shona C MacLennan as Accountable Officer of Bòrd na Gàidhlig. The responsibilities of an Accountable Officer, including responsibility for the propriety and regularity of the public finances for which the Accountable Officer is answerable, for keeping proper records and for safeguarding Bòrd na Gàidhlig's assets, are set out in Managing Public Money published by the HM Treasury.

### Disclosure of Information to the Auditors

As Accountable Officer, as far as I am aware, there is no relevant audit information of which the Bòrd's auditors are unaware. I have taken all reasonable steps to make myself aware of any relevant audit information and to establish that the Bòrd's auditors are aware of the information.

### Accountable Officer confirmation on the Annual Report & Accounts

As Accountable Officer, I can confirm that the Annual Report and Accounts are as a whole fair, balanced and understandable. I can also confirm that I take personal responsibility for the Annual Report and Accounts and the judgments required for determining that it is fair, balanced and understandable.

**Shona MacLennan**  
Accountable Officer  
23 September 2020

# AITHRIS AIR RIAGHLADH

# GOVERNANCE STATEMENT

## Íre nan Dleastanasan

Mar an t-Oifigear Cunntachail, tha e mar uallach orm siostam buadhach a chumail suas gus rian a chumail air cunnartan agus modhan in-smachd a chur an sàs. Tha an siostam seo a' toirt taic do mar a thèid na poileasaidhean, amasan agus cinn-uidhe a stèidhich Ministearan na h-Alba don bhuidhinn a choileanadh, agus tha e a' cur dòn air maoinean is so-mhaoinean poblach a tha an urra riumsa gu pearsanta. Ann a bhith a' coileanadh an dleastanas seo, tha an t-Oifigear Cunntachail cunntachail do Bhòrd-stiùiridh Bhòrd na Gàidhlig agus do Mhinistearan na h-Alba.

Tha na siostaman seo a' toirt taic do mar a thèid na poileasaidhean, amasan agus cinn-uidhe a stèidhich Ministearan na h-Alba don bhuidhinn a choileanadh, agus tha e a' cur dòn air maoinean is so-mhaoinean poblach a tha an urra riumsa gu pearsanta.

Nuar a bhios mi a' coileanadh nan dleastanasan pearsanta seo, nì mi cinnteach gun cum a' bhuidheann ri Leabhar-làimhe Ionmhais Poblach na h-Alba. Bidh Ministearan na h-Alba a' foillseachadh an leabhrain seo gus stiùireadh a thoirt do Riaghaltas na h-Alba agus buidhnean buntainneach eile air mar a bu chòir dhaibh clàran ceart a chumail de mhaoinean poblach agus air mar a bu chòir an làimhseachadh. Tha e a' cur an cèill nan riatanasan reachdail, párlamaideach agus rianachd buntainneach, agus tha e a' cur cuideam air èifeachdas, buadhachd agus caomhantachd, agus tha e a' moladh deagh mhodhan-obrach agus inbhean àrda a thaobh iomchaidheachd.

## Frèam Riaghlaidh

Ann an 2019-20, fhuair mi taic nam dhleastanasan bho Bhòrd-stiùiridh, grunn chomataidhean agus sgioba-stiùiridh.

Tha fiosrachadh mionaideach mu structar na buidhne ri fhaicinn ann an Aithisg nan Stiùirichean, taobh-duilleig 71.

Tha am frèam riaghlaidh air a bhith aig Bòrd na Gàidhlig airson na bliadhna a chrìochnaich air 31 Màrt 2020 agus suas chun a' chinn-latha a chaidh an Aithisg Bhliadhnaile agus na Cunntasan aontachadh. Tha seo air a bhith ag obair aig an aon ìre a dh'aindeoin gu bheil a' bhuidheann air a bhith fo għlasadh-sios bhon Mhàrt 2020.

## Measadh chunnartan

Feumaidh gach buidheann – a dh'fheumas cumail ri riatanasan Leabhran Ionmhas Poblach na h-Alba – ro-innleachd a chur

## Scope of Responsibility

As Accountable Officer, I have responsibility for maintaining a sound system of risk management and internal control, in accordance with the [Framework Agreement](#), agreed between Bòrd na Gàidhlig and the Scottish Government. In discharging this responsibility, I am held accountable by the Board and by Scottish Ministers.

These systems support the achievement of the organisation's policies, aims and objectives, set by Scottish Ministers, while safeguarding the public funds and assets for which I am personally responsible.

In the discharge of these personal responsibilities, I ensure organisational compliance with the Scottish Public Finance Manual. This manual is issued by the Scottish Ministers to provide guidance to the Scottish Government and other relevant bodies on the proper handling and reporting of public funds. It sets out the relevant statutory, parliamentary and administrative requirements, emphasises the need for economy, efficiency and effectiveness, and promotes good practice and high standards of propriety.

## Governance Framework

During 2019-20, I was supported, in my duties by a Board, a number of committees and a leadership team.

Detailed information on the organisation structure is given is given in the Directors' Report page 71.

The governance framework has been in place at Bòrd na Gàidhlig for the year ended 31 March 2020 and up to the date of approval of the Annual Report and Accounts. This has continued to operate at the same level despite the organisation being in lockdown since March 2020.

## Risk assessment

All bodies to which the Scottish Public Finance Manual is directly applicable must operate a risk management

an sàs airson rianachd chunnartan a rèir nan stiùridhean iomchaidh a dh'fhoillsicheas Ministearan na h-Alba. Chithear san leabhran na prionnsapalan coitcheann airson ro-innleachd shoirbheachail a chur an sàs gus rian a chumail air cunnartan.

Bidh Bòrd na Gàidhlig a' cumail clàr-chunnartan ro-innleachdail sa bheil cunnartan taobh a-staigh is taobh a-muigh na buidhne air an clàradh agus sa bheilear a' comharrachadh nan gnìomhan lasachaидh a tha dhìth gus buaidh nan cunnartan a lùghdachadh agus gus an cunnart a th' ann gun tachair iad a lùghdachadh. Thèid an clàr ùrachadh agus ath-sgrùdadh gu cunbalach leis an sgioba-stiùridh. Tha gach cunnart fa leth an urra ri neach sònraichte a nì cinnteach gun tèid na gnìomhan lasachaидh a chur an gnìomh.

Sa chlàr-chunnartan ro-innleachdail airson 2019/20, thathar a' measadh mar a dh'fhaodadh cunnartan a bhith ann a thaobh chùisean ionmhasail, obrach, poilitigeach agus cliù na buidhne ma thachras na nithean a leanas:

- gun lean crìonadh sluaigh ann an coimhersnachdan traídiseanta na Gàidhlig
- gum bi cunntas-sluaigh na h-Alba 2021 a' sealltann crìonadh leantainneach ann an àireamhan luchd-labhairt na Gàidhlig a dh'fhaodadh droch buaidh a thoirt air beachdan a' phobaill agus luchd-poilitigs mun chànan
- gu bheil nas lugh a de dh'airgead air a chosg air leasachadh na Gàidhlig mar thoradh air cùisean eaconamach
- nach eil airgead gu leòr aig ùghdarrasan ionadail gus prògram iomchaidh de dh'fhoghlam Gàidhlig a lìbhrigeadh
- nach eil a' Ghàidhlig a' faighinn deagh ìomhaigh tuilleadh agus gum faodadh taic don chànan crìonadh
- nach eil comas-lìbhrigidh gu leòr aig luchd-obrach gus amasan na buidhne a lìbhrigeadh, agus
- tha àicheileachd a' toirt buaidh air a' bhuidhinn chun na h-ìre is nach eil i a' lìbhrigeadh gu a làn chomas.

(Faicibh Prìomh Chùisean is Cunnartan air taobh-duilleig 28 airson barrachd fiosrachaidh.)

## Frèam Chunnartan is Smachd

Tha siostam chunnartan is smachd Bhòrd na Gàidhlig stèidhichte air pròiseas leantainneach a tha air a dhealbh gus na cunnartan as mothà a chomharrachadh a dh'fhaodadh bacadh a chur air a' bhuidhinn bho bhith a' coileanadh a chuid phoileasaidhean, amasan is cheann-uidhe. Leis an t-siostam, bithear a' dèanamh measadh air nàdar is meud nan cunnartan sin agus a' dèiligeadh riutha gu h-èifeachdach, gu buadhach agus gu caomhantach.

Tha am pròiseas seo a' dol a rèir stiùreadh bho Mhiniestearan

strategy in accordance with relevant guidance issued by the Scottish Ministers. The general principles for a successful risk management strategy are set out in the manual.

Bòrd na Gàidhlig maintains a strategic risk register which records internal and external risks and identifies the mitigating actions required to reduce the threat of these risks occurring and their impact. The register is regularly updated and reviewed by the leadership team. Each individual risk is allocated an owner who ensures that any mitigating action is carried out.

The strategic risk register for 2019/20 proposed the potential of including financial, operational, political and reputational risks if

- population decline continues in the traditional Gaelic-speaking communities
- the 2021 Scottish census shows a continual decline of Gaelic speakers which could negatively impact on the public and politicians' perception of the language
- economic factors result in reduced spending on Gaelic language development
- local authorities have insufficient funds to deliver an adequate programme of Gaelic education
- Gaelic fails to continue to enjoy a positive image, support for the language could decline
- staff capacity is insufficient to deliver organisational objectives, and
- negativity impacts on the organisation to the extent that it does not deliver to its full potential.

(See Key Issues and Risks on page 28 for more detail.)

## Risk and control framework

Bòrd na Gàidhlig's risk and control mechanism is based on an ongoing process designed to identify the principal risks to achieving the organisation's policies, aims and objectives. It seeks to evaluate the nature and extent of those risks and to manage them efficiently, effectively and economically.

The process accords with guidance from the Scottish

na h-Alba a fhuras ann an Leabhran Ionmhas Poblach na h-Alba agus tha am pròiseas air a bhith ga chur an sàs airson na bliadhna a chrìochnaich air 31 Màrt 2020 agus suas chun a' chinn-latha a chaidh an Aithisg Bhliadhnail agus na Cunntasan aontachadh.

Tha mi air a bhith a' sìor sgrùdadh nan comasan a th' aig Bòrd na Gàidhlig gus dèiligeadh ri cunnartan air feadh na bliadhna. Bidh an sgioba-stiùiridh a' coinneachadh gach mìos gus measadh a dhèanamh air agus dèiligeadh ris na cunnartan a chaidh a chomharrachadh sna clàran-chunnartan corporra agus obrach. Tha a' Chomataidh Sgrùdaidh is Dearbhachd, le Cathraiche a tha nam Ball Neo-dhreuchdail Neo-eisimeileach den Bhòrd-stiùiridh, air stiùir a ghabhail air an obair gus dèanamh cinnteach gu bheil ro-innleachd iomchaidh ga cur an sàs gus rian a chumail air cunnartan.

Tha Bòrd na Gàidhlig air cur roimhe, san fharsaingeachd, a bhith a' toirt leasachadh is piseach air cùisean gu cunbalach, agus e a' cruthachadh shiostaman mar thoradh air sgrùdaidhean buntainneach sam bith a nithear no deagh mhodhan-obrach a thèid a chomharrachadh san raon seo. Bidh lèirmheas cuairteach aig Bòrd na Gàidhlig air an Luach as Fheàrr a tha ag amas air cur ris a' chultar againn de leasachadh leantainneach. Tha gnìomhan Luach as Fheàrr a rèir inbhean cleachdaidh as fheàrr a chaidh a chruthachadh le Sgrùdadh Alba agus tha iad fo sgrùdadh agus lèirmheas leantainneach.

## Lèirmheas air Èifeachdas

Mar an t-Oifigear Chunntachail, tha e an urra rium sgrùdadh a dhèanamh air èifeachd an t-siostaim in-smachd. Bidh am fiosrachadh a leanas gam chuideachadh le seo:

- teisteanas dearbhachd, le liosta-dhearbhaidh in-smachd mar thaic dha, a tha a' dearbhadh gu bheil na modhan-smachd ag obair gu math agus, mas iomchaidh, bheirear iomradh air duilgheadasan sam bith,
- obair an neach in-sgrùdaidh, a bheir aithisgean gu cunbalach do Chomataidh Sgrùdaidh is Dearbhachd a' Bhùird-stiùiridh (nan cois sin tha am beachd neo-eisimeileach is cothromach air cho iomchaidh is buadhach 's a tha siostaman in-smachd Bhòrd na Gàidhlig agus molaidhean airson leasachaidh)
- beachdan a thug an Luchd-sgrùdaidh bhon Taobh A-muigh seachad san litir stiùiridh aca agus aithisgean eile
- an aithisg bhliadhnail a gheibh mi bho Chathraiche na Comataidh Sgrùdaidh is Dearbhachd, le fiosrachadh mu obair na Comataidh air feadh na bliadhna,
- ath-sgrùdaidhean ràitheil bhon Chomataidh Sgrùdaidh is Dearbhachd air clàran-chunnartan na buidhne agus obair an Neach In-sgrùdaidh agus iad a' measadh dè cho èifeachdach agus a tha modhan gus rian a chumail air cunnartan

Ministers provided in the Scottish Public Finance Manual and has been in place for the year ended 31 March 2020 and up to the date of the approval of the Annual Report and Accounts.

I have continually reviewed Bòrd na Gàidhlig's capacity to manage risks during the course of the year. The leadership team meet monthly to assess and manage the risks identified in the corporate and operational risk registers. The Audit and Assurance Committee, chaired by an independent non-executive Board Member, has taken a lead role in ensuring the risk management strategy functioned adequately.

More generally, Bòrd na Gàidhlig is committed to a process of continuous development and improvement, creating systems in response to any relevant reviews and emerging best practice in this area. Bòrd na Gàidhlig has a cyclical Best Value review aimed at enhancing our culture of continuous improvement. Best Value actions are in line with best practice standards developed by Audit Scotland and are under continuous monitoring and review.

## Review of Effectiveness

As Accountable Officer I am responsible for reviewing the effectiveness of the system of internal control. My review is informed by:

- a certificate of assurance, supported by an internal control checklist, that the controls are working well and, if applicable, stating areas of concern
- the work of the internal auditors, who submit regular reports to the Board's Audit and Assurance Committee (this includes an independent and objective opinion on the adequacy and effectiveness of Bòrd na Gàidhlig's systems of internal control together with recommendations for improvement)
- comments made by External Audit in their management letter and other reports
- the annual report provided to me by the Chair of the Audit and Assurance Committee, detailing the work of that committee during the year
- periodic reviews by the Audit and Assurance Committee of the organisation's risk registers and the work of internal audit in assessing effectiveness of risk management arrangements

- gun deach siostam plana leasachaiddh a leabachadh anns a' bhuidhinn, agus
- an àrd luchd-stiùiridh aig a' bhuidhinn, ris a bheil e an urra, mar sgioba-stiùiridh na buidhne, frèam in-smachd a dhealbh agus a chumail suas agus bheir iad seachad dearbhagh air èifeachd nan siostaman aig coinneamhan den sgioba-stiùiridh

Mar thoradh air na siostaman, a tha air an ainmeachadh gu h-ìosal, tha mi riaraichte gu bheil siostaman èifeachdach an gnìomh aig a' bhuidhinn.

## Rianachd Chunnartan

Bidh a' Chomataidh Sgrùdaidh is Dearbhachd agus an Sgioba-stiùiridh a' stiùireadh na h-obrach gus pròiseasan rianachd chunnartan a chur an sàs air feadh na buidhne. Rè na bliadhna a dh'halbh rinn a' Chomataidh Sgrùdaidh is Dearbhachd na leanas:

- ath-sgrùdadadh agus aontachadh air a' Chlàr-chunnartan Ro-innleachdail gu cunbalach,
- ath-sgrùdadadh air èifeachdachd na Comataidh Sgrùdadadh agus Dearbhachd,
- dh'aontaich i ri Ro-innleachd air Riaghalaith Fiosrachaidh,
- dh'aontaich i poileasaidh ùr air Draghan Fhoillseachadh,
- ath-sgrùdadadh agus ùrachadh air Bun-riaghailtean na Comataidh, agus
- beachdachadh air aithisg In-sgrùdaidh air Rianachd Chunnartan.

## In-smachd

Tha an siostam in-smachd na phàirt cudromach de ar frèam riaghlaidh agus chaiddh a dhealbh gus rian reusanta a chumail air cunnartan. Chan urrainn dha cuir às do gach cunnart nach tèid poileasaidhean, amasan agus cinn-uidhe a choileanadh agus mar sin, chan urrainn dha ach dearbhagh reusanta a thoirt seachad, seach làn ghealltanais gum bi làn èifeachdas ann. Tha an siostam in-smachd stèidhichte air pròiseas leantainneach a tha air a dhealbhadh gus na cunnartan a thaobh coileanadh poileasaidhean agus amasan Bhòrd na Gàidhlig a chomharrachadh agus a phrìomhachadh; measadh a dhèanamh air cho coltach 's a tha e gun tig na cunnartan sin gu buil; a' bhuaidh a bhiodh ann nan tigeadh iad gu buil, agus an riaghlaidh gu h-èifeachdach, gu buadhach agus gu caomhantach.

Tha an siostam in-smachd air a bhith an gnìomh airson na bliadhna a thàinig gu crìch 31 Màrt 2020, agus suas gu ceann-latha aonta na h-Aithisg Bhliadhnaile agus Cunntasan agus tha e a rèir stiùireadh bho Mhinistearan na h-Alba a chaiddh a thoirt seachad san SPFM.

- an improvement plan system has been embedded in the organisation, and
- the executive managers within the organisation, who as the leadership team have responsibility for the development and maintenance of the internal control framework and who provide assurance on systems within leadership team meetings.

As a result of these systems, detailed below, I am satisfied that the organisation has effective systems in place.

## Risk Management

The Audit and Assurance Committee and leadership team lead on embedding risk management processes throughout the organisation. During the year the Audit and Assurance Committee:

- reviewed and approved the Strategic Risk register on a regular basis
- reviewed the effectiveness of the Audit and Assurance Committee
- approved an Information Governance Strategy,
- approved a new Whistleblowing Policy
- reviewed and updated the Committee's Terms of Reference, and
- considered a report by the Internal Audit on Risk Management.

## Internal Control

The system of internal control is a significant part of the governance framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of Bòrd na Gàidhlig's policies, aims and objectives; to evaluate the likelihood of those risks being realised; the impact should they be realised, and to manage them efficiently, effectively and economically.

The system of internal control has been in place for the year ended 31 March 2020, and up to the date of approval of the Annual Report and Accounts and accords with guidance from Scottish Ministers provided in the SPFM.

Nì am Bòrd-stiùiridh ath-sgrùdadadh air an t-siostam in-smachd gus dèanamh cinnteach gun lean seo air a' toirt seachad dearbhachd a thaobh a dhleastanasan fo Achd na Gàidhlig (Alba) 2005.

## In-sgrùdadadh

Tha an obair in-sgrùdaidh na pàirt riatanach den sgrùdadadh a nithear air na siostaman in-smachd aig Bòrd na Gàidhlig. Dh'atharraich an t-seirbheis in-sgrùdaidh a-staigh air 31 Màrt 2019, agus tron bhliadhna 2019/20 chaidh a thoirt seachad le Wylie & Bisset LLP. Thar na bliadhna rinn an Neach In-sgrùdaidh aithris don Chomataidh Sgrùdaidh is Dearbhachd air na sgrùdaidhean neo-eisimeileach aige air:

- Smachdan lonmhais (pàigheadh do luchd-fiach, bancaireachd agus planadh agus aithris rianachd ionmhais)
- Tabhartasan do Bhuidhnean Gàidhlig (tha ochd diofar sgeamaichean tabhartasan aig BnG anns am bi iad a' toirt seachad taic maoineachaidd gus Gàidhlig a chur air adhart tro Fhoghlam, Seirbheisean, Tachartasan agus Margaidheachd)
- Tèarainteachd agus Riaghlaigh Fiosrachaidh (Gus dèanamh cinnteach gu bheil a' bhuidheann a' gèilleadh ris na taobhan riatanach den phoileasaidd tèarainteachd is riaghlaidh fiosrachaidh cho math ri ath-sgrùdadadh a dhèanamh air a' phlana riaghlaidh chlàran gus dèanamh cinnteach gu bheil e ag obair gu h-èifeachdach)
- Riaghlaigh Corporra (Gus dèanamh cinnteach gu bheil BnG a' gèilleadh ri priomh thaobhan den Aithris Luach as Fheàrr aige; a tha stèidhichte air na feartan a tha air an comharrachadh airson buidheann Luach as Fheàrr anns an earrainn iomchaidh de Leabhar-làimhe lonmhais Poblach na h-Alba.) Faicibh na cùisean cudromach gu h-losal.
- Riaghlaigh lonmhais (Dèan lèirmheas agus measadh air èifeachdas nan siostaman riaghlaidh ionmhais a bha cuideachd a' gabhail a-steach ath-sgrùdadadh air structar nan Comataidh, sgeamaichean tiomnaidh, bun-riaghailtean agus àite nan oifigearan)
- Riaghlaigh Chunnartan (B 'e adhbhar an ath-bhreithneachaidh seo dearbhadh fhaighinn gu bheil an dòigh-obrach a chleachd BnG a rèir a' chleachdaidh as fheàrr)
- Rianachd Coileanaidh (Dèan lèirmheas air a' phròiseas planaidd gnothachais agus air aithris coileanaidh airson na buidhne agus air èifeachdas nam modhan planaidd agus nan KPI)
- Rianachd Coileanaidh (Prìomh bhuidhnean maoinichte) (Dèan lèirmheas air na pròiseasan agus na modhan a th' ann airson dearbhadh gun d' fhuaire iad aithisgean coileanaidh airson prìomh chom-pàirtichean leasachaidd Gàidhlig agus na modhan agus pròiseasan a tha Sgioba-stiùiridh nan Tabhartasan a' cur an sàs.)

The Board will review the system of internal control to ensure that this continues to provide assurances regarding its responsibilities in respect of the Gaelic Language (Scotland) Act 2005.

## Internal Audit

The internal audit function is an integral element of scrutiny of Bòrd na Gàidhlig's internal control systems. The internal audit service changed at 31 March 2019, and throughout the year 2019/20 it was provided by Wylie & Bisset LLP. Over the course of the year the internal auditors have reported to the Audit and Assurance Committee on their independent reviews of:

- Financial Controls (creditor payments, banking, financial management planning and reporting)
- Grants to Gaelic Organisations (BnG have eight different grant schemes that they offer financial support to facilitate Gaelic as a language through Education, Services, Events and Marketing)
- Information Security and Management (To ensure the organisation is complying with the critical aspects of the information security and management policy as well as reviewing the records management plan to ensure it is operating effectively)
- Corporate Governance (To ensure BnG is complying with key aspects of its Best Value Statement; which is based on the characteristics given for a Best Value organisation in the appropriate section of the Scottish Public Finance Manual.) See significant issues below
- Financial Governance (Review and assess the effectiveness of the financial governance systems in place which also, included a review of the Committee structure, delegation schemes, standing orders and the role of officers)
- Risk Management (The purpose of this review was to obtain assurance that the approach taken by BnG is in line with best practice)
- Performance Management (Review the business planning process and performance reporting for the Organisation and the effectiveness of planning procedures and KPIs)
- Performance Management (Main funded organisations) (Review the processes and procedures in place for the confirmation of receipt of performance reports for major Gaelic development partners (MFOs), and the procedures and processes applied by the Grants' Management Team)

- Rianachd Coileanaidh an Luchd-obrach (Dèan lèirmheas air a' phròiseas a tha an sàs airson riaghlaigh coileanadh luchd-obrach a mheasadhbh, a' gabhail a-steach sgrùdadhbh air an t-siostam ùr a chuir a' Bhuidheann an gnìomh agus na modhan airson coileanadh luchd-obrach a chlàradhbh agus a mheasadhbh.)
- Employee Performance Management (Review the process in place for assessing employee performance management, including a review of the new system implemented by the Organisation and the procedures for recording and assessing employee performance).

## Gèarr-chunntas de Thoraidhean an Sgrùdaidh

## Summary of Audit Outcomes

Modh-sgrùdadhbh	Ìre a' Mholaidh Àrd (a)	Ìre a' Mholaidh Meadhanach (b)	Ìre a' Mholaidh Ìosal (c)	Àireamh de raointeán de dheagh chleachdadh	Co-dhùnadh san fharsaingeachd (d) (e)
Audit	Recommendation Grading High	Recommendation Grading Medium	Recommendation Grading Low	Number of Areas of Good Practice	Overall Conclusion
<b>Smachdan Ionmhais</b> Financial Controls	0	0	3	8	Làidir (d) Strong
<b>Tabhartasan do Bhuidhean Gàidhlig</b> Grants to Gaelic Organisations	0	0	1	4	Làidir (d) Strong
<b>Tèarainteachd agus Rianachd Fiosrachaидh</b> Information Security and Management	0	1	2	12	Làidir (d) Strong
<b>Riaghlaigh Corporra</b> Corporate Governance	0	2	1	3	Susbainteach (e) Substantial
<b>Riaghlaigh Ionmhasail</b> Financial Governance	0	2	0	6	Làidir (d) Strong
<b>Rianachd Chunnartan</b> Risk Management	0	2	0	7	Làidir (d) Strong
<b>Poileasaidh Rianachd Coileanaidh (na Buidhne)</b> Performance Management (Organisational)	0	0	0	7	Làidir (d) Strong
<b>Buidhnean air an taobh a-muigh (MFOs) - Rianachd Coileanaidh</b> External Organisations (MFOs) - Performance Management	0	0	1	6	Làidir (d) Strong
<b>Rianachd coileanaidh don luchd-obrach</b> Employee Performance Management	0	3	1	4	Susbainteach (e) Substantial
<b>Iar-sgrùdadhbh</b> Follow-up Review	3	1	6	n/a	Susbainteach (e) Substantial
	3	11	15	57	

- (a) Laigse mhòr a dh'fheumar a thoirt gu aire na Comataidh Sgrùdaidh is Dearbhachd agus ris am feum an Sgioba-stiùridh déiligeadh mar chùis èiginn
- (b) Gnothach no laigse air am bu chòir don bhuidhinn aghaidh a chur cho luath 's a ghabhas
- (c) Cùis no laigse bheag ag èirigh far am faodadh ar molaidhean a bhith feumail do luchd-stiùridh
- (d) Tha smachdan riachail, cha deach laigsean mòra a lorg, cha deach ach glè bheag de mholaidhean a dhèanamh
- (e) Tha smachdan gu ire mhòr riachail ged a chaidh cuid de laigsean a chomharrachadh, rinneadh molaidhean airson leasachaidhean.

- (a) Major weakness that needs to be brought to the attention of the Audit and Assurance Committee and addressed by the Leadership Team as a matter of urgency
- (b) Significant issue or weakness which should be addressed by the organisation as soon as possible
- (c) Minor issue or weakness arising where management may wish to consider our recommendation
- (d) Controls satisfactory, no major weaknesses found, no or only minor recommendations made
- (e) Controls largely satisfactory although some weaknesses identified, recommendations for improvements made.

Mar thoradh air na deich lèirmheasan chaithd 57 raointean de dheagh chleachdadh a chomharrachadh agus chaithd aithris orra agus chaithd 3 molaidhean leasachaithd a chur air adhart aig àrd-ire, 11 aig ire mheadhanach agus 15 aig ire iosal. Chan eil fiosrachadh ann bho 2018/19 gus coimeas a dhèanamh oir chaithd na h-in-sgrùdairean atharrachadh.

A rèir na h-aithisg in-sgrùdaidh airson 2019/20:

“Nar beachd-ne, bha pròiseasan riaghlaidh, smachd agus riaghlaidh mhì-chinnteann ionchaithd agus èifeachdach aig Bòrd na Gàidhlig gus amasan na Buidhne a choileanadh nuair a rinn sinn an obair sgrùdaidh againn. Nar beachd-ne, tha ullachaidhean ionchaithd aig a' Bhuidhinn gus luach an airgid a bhrosnachadh agus gus seo fhaighinn.”

A bharrachd air sin, bidh an luchd-sgrùdaidh bhon taobh a-muigh a' beachdachadh air dealbhadh rèiteachaidhean smachd air priomh shiostaman ionmhais gus beachd a thoirt air èifeachdas rèiteachaidhean smachd agus gus taic a chumail don bheachd sgrùdaidh aca air na Cunntasan. Chaith ealla a ghabhail ris na molaidhean a rinneadh mar phàirt den phròiseas seo agus chaithd gnìomhan a chur an sàs mar as ionchaithd.

## Cùisean Cudromach

A rèir Aithris Riaghlaidh 2018/19 “Rinneadh sgrùdadadh nas fharsainge airson na bliadhna ionmhais 2018/19 agus mar phàirt de sin rinneadh sgrùdadadh mionaideach air stiùireadh is riaghlaidh na buidhne agus an lùib sin chaithd a chomharrachadh gun robh raointean cudromach ann far an robh leasachadh a dhìth sa bhad. Ghabh an luchd-stiùiridh ris an Aithisg Eadar-amail agus am Plana Leasachaithd a chaithd ullachadh mar thoradh air sin, agus tha e mar phriomhachas an siostam in-smachd a neartachadh. Mar phàirt de sin nithear ath-sgrùdadadh air modhan-riaghlaidh agus thèid cur ri comasan na buidhne agus ris nas urrainn don bhuidheann a choileanadh tro dhiofar dhòighean”.

Mar thoradh air aithisgean Deloitte: “Ceannardas is Riaghlaidh” a chaithd a chur a-mach sa Cèitean 2019, “Plana Leasachaithd” a chaithd a chur a-mach sa Chèitean 2019, agus an “Aithisg air an Sgrùdadadh Bliadhnaill” a chaithd a chur a-mach san Lùnastal 2019, cho-dhùin an t-Àrd-neach-sgrùdaidh aithisg Earrann 22 ullachadh.

Tha aithris fo Earrann 22 de dh'Achd Ionmhais Poblach is Cunntachalachd (Alba) 2000 a' toirt comas don Àrd-neach-sgrùdaidh cùisean a thoirt gu aire Pàrlamaid na h-Alba agus a' phobaill, a tha ag èirigh bho sgrùdadadh bhuidhnean poblach a chùm leas a' phobaill.

Rinn am Plana Leasachaithd a chaithd a thoirt a-mach sa Chèitean 2019 ceathradh 's a ceithir molaidhean: sia air seasmhachd ionmhais; trì air riaghlaidh ionmhais; fichead 's

The ten reviews resulted in 57 areas of good practice being identified and reported and 3 recommendations at high level, 11 at medium and 15 low level for development. A comparative with 2018/19 is not provided as there was a change of Internal Auditors.

The Internal Audit Annual report for 2019/20 stated that:

“In our opinion Bòrd na Gàidhlig did have adequate and effective risk management, control and governance processes to manage its achievement of the Organisation's objectives at the time of our audit work. In our opinion, the Organisation has proper arrangements to promote and secure value for money.”

In addition, the external auditors consider the design of control arrangements over key financial systems to form a view on the effectiveness of control arrangements and support their audit opinion on the Accounts. Recommendations made as part of this process have been taken on board and actions taken where appropriate.

## Significant Issues

The 2018/19 Governance Statement stated “The application of the full wider scope audit for financial year 2018/19 identified through in-depth audit of leadership and governance that there were significant areas requiring immediate development. The ensuing Interim Report and Improvement Plan have been accepted by management and priority is being given to strengthening the system of internal control. This includes a review of the governance arrangements and increasing the organisation's capability and capacity through a variety of measures”.

As a result of Deloitte's reports: “Leadership and Governance” issued May 2019, “Improvement Plan” issued May 2019, and the “Report on the Annual Audit” issued August 2019, the Auditor General decided to prepare a Section 22 report.

Reporting under Section 22 of The Public Finance and Accountability (Scotland) Act 2000 enables the Auditor General to bring to the attention of the Scottish Parliament and the public, matters of public interest arising from the audit of public bodies.

The Improvement Plan issued in May 2019 made forty-four recommendations: six on financial sustainability; three on financial management; twenty-nine on

a naoi air riaghladh agus follaiseachd, agus sia air luach an airgid.

Gu ruige seo, chaidh adhartas mòr a dhèanamh ann a bhith a' buileachadh molaidhean a' phlana leasachaidd leis a' mhòr-chuid de ghnìomhan air an cur an gniomh agus leis a' chòrr a' dol air adhart. Tha Buidheann-stiùiridh a' Phlana Leasachaidd air innse don Bhòrd-stiùiridh gu bheil iad riaraichte leis an adhartas a rinneadh agus leis a' bhuaidh air a' bhuidhinn. Dhaingnich an luchd-sgrùdaidh againn gun robh adhartas mòr ann leis a' Phlana Leasachaidd, agus chomharrach iad raointeann airson barrachd obair leasachaidd air an dèan iad sgrùdadadh a-rithist an ath-bhliadhna.

Anns an Fhaoilleanach 2020 dh'fhoillsich an t-in-sgrùdaire, Wylie Bisset aithisg mu Riaghladh Corporra, mar a chaidh a chomharrachadh anns an roinn mu In-sgrùdadadh gu h-àrd. Thug an aithisg seo sealladh fàbharach seachad air na dòighean-obrach riaghlaidh a bha an sàs airson gèilleadh ris an Aithris Luach as Fheàrr.

## Modhan-obrach airson Strì eadar Com-pàirtean

Bidh Bòrd na Gàidhlig a' cur an sàs modhan-obrach teamann is ionlan gus dèligeadh ri strì sam bith a dh'haodadh èirigh eadar com-pàirtean. Bithear a' cumail Clàr Chom-pàirtean, airson Buill a' Bhùird-stiùiridh, agus thèid ùrachadh gach sia mìosan. Faodaidh duine sam bith seo fhaicinn, agus bithear ga fhoillseachadh air làrach-lìn Bhòrd na Gàidhlig.

Bidh Buill a' clàradh strì sam bith a dh'haodadh a bhith eadar nithean sa bheil com-pàirt aca aig toiseach gach coinneamh den Bhòrd-stiùiridh agus fàgaidh iad a' choinneamh airson cùis sam bith sa bheil com-pàirt aca. Thèid na com-pàirtean seo a chlàradh sna geàrr-chunntasan. B' e leasachadh eile ann an 2019/20 gun deach Poileasaidh Strì eadar Com-pàirtean a sgriobhadh gus taic a thoirt don bhuidhinn gus dèanamh cinnteach gun robh strì chom-pàirtean air an comharrachadh agus air an riaghladh gu h-iomchaidh.

governance and transparency, and six on value for money.

To date, significant progress has been made in implementing the improvement plan recommendations with the majority of actions implemented and the remainder in progress. The Improvement Plan Steering Group has reported to the Board that they are satisfied with the progress made and the impact on the organisation. Our auditors also confirmed significant progress with the Improvement Plan, while highlighting areas for further improvement, which they will audit again next year.

In January 2020 the Internal Auditor, Wylie Bisset issued a report on Corporate Governance, as referenced in the Internal Audit section above. This report gave a positive view on the governance arrangements in place for compliance with the Best Value Statement.

## Conflict of Interest Procedures

Bòrd na Gàidhlig operates strict and comprehensive procedures to deal with potential conflicts of interest. A register of interests, covering Board Members, is held and updated every six months. This is available for examination by any member of the public wishing to do so and is published on Bòrd na Gàidhlig's [website](#).

Members record any potential conflicts of interest at the start of every Board meeting and absent themselves from discussions on any matters in which they have an interest. These declarations are recorded in the minutes of the meeting. As a further development, during 2019/20 a Conflicts of Interest Policy was drafted to support the organisation in ensuring that conflicts of interest were identified and managed appropriately.

# AITHISG AIR TUARASTALAN IS LUCHD-OBRACH

San earrainn seo gheibhearr fiosrachadh air tuarastalan is peinseanan Buill a' Bhùird is an sgioba-stiùiridh, Fios air Pàigheadh Cothromach agus aithisg air luchd-obrach.

## Aithisg air Tuarastalan Neo-sgrùdaichte

Bidh luchd-obrach Bhòrd na Gàidhlig a' faighinn tuarastal tro structar pàighidh le diofar ìrean, a tha stèidhichte air ìrean pàighidh a bhios Riaghaltas na h-Alba a' cur an gnìomh. Tha seo a' toirt dhuinn dòigh chothromach, shoilleir agus sheasmhach leis am faodar mar a ghluaiseas daoine tro na h-ìrean pàighidh a mheasadh, a stèidheachadh agus a riaghadh, agus sin stèidhichte air mar a tha am BnG agus luchd-obrach a' coileanadh an cuid dhleastanasan. Tha am BnGair an aon stèidh ri Riaghaltas na h-Alba a thaobh chùisean co-cheangailte ri pàigheadh, agus thèid dèiligeadh ri crìochan pàighidh fon phròiseas, "buidhnean nas lugh".

# REMUNERATION AND STAFF REPORT

This section contains details of the remuneration and pension interests of Board Members, the leadership team, fair pay disclosure and a report on our staffing.

## Remuneration report

### Unaudited

Bòrd na Gàidhlig staff are remunerated on a pay and grading structure based on the pay scales operated by The Scottish Government. This provides a rigorous, fair and transparent mechanism for assessing, determining and managing salary progression through grades, based on BnG and individual performance levels. BnG is aligned to the Scottish Government for pay purposes, and pay remits are handled under the process for "smaller bodies".



**Sgrùdaichte****Audited**

<b>Buill a' Bhùird-stiùiridh</b> Board Member	<b>Tuarastalan</b> Remuneration <b>2019/20</b> £'000	<b>Tuarastalan</b> Remuneration <b>2018/19</b> £'000
<b>Màiri T NicAonghais</b> Cathraiche eadar-amail bho 1 Faoilteach 2019 agus Cathraiche bho 16 Màrt 2020 Mary T MacInnes Cathraiche eadar-amail (Interim Chair) from 1 January 2019 and Cathraiche (Chair) from 16 March 2020)	10-15	10-15
<b>Dòmhnull MacLeod</b> Donald MacLeod	5-10	5-10
<b>Seumas M Whannel</b> (leig e dheth a dhreuchd 31 Lùnastal 2019) James M Whannel (resigned 31 August 2019)	0-5 (FYE 5-10)	5-10
<b>Johan Nic a' Ghobhainn</b> Johan Smith	5-10	5-10
<b>Dòmhnull MacSweain</b> (leig e dheth a dhreuchd 31 Lùnastal 2019) Donald MacSween (resigned 31 August 2019)	0-5 (FYE 5-10)	5-10
<b>Joy Dunlop</b> (thàinig an teirm aice air a' Bhòrd gu crich 29 Gearran 2020) Joy Dunlop (term of office ended 29 February 2020)	5-10	5-10
<b>Fiona Dunn</b> (leig i dhith a dreuchd 31 Lùnastal 2019) Fiona Dunn (resigned 31 August 2019)	0-5 (FYE 5-10)	5-10
<b>Jennifer Gilmour</b>	5-10	5-10
<b>Màiri Anna NicUalraig</b> (leig i dhith a dreuchd 31 Lùnastal 2019) Mary Ann Kennedy (resigned 31 August 2019)	0-5 (FYE 5-10)	5-10
<b>Ailean Caimbeul</b> Allan Campbell	5-10	5-10
<b>Stiùbhart MacLeod</b> (air fhastadh 16 Màrt 2020) Stewart Macleod (appointed 16 March 2020)	0-5 (FYE 5-10)	n/a
<b>Tuarastalan Iomlan</b> Buill a' Bhùird-stiùiridh Total Board Members' Remuneration	55-60	75-80

Cha robh gin a buannachdan neo-ionmhasail sa bhliadhna seo (2018/19 - cha robh gin).

There were no benefits-in-kind during the year (2018/19 -Nil).

Thèid tuarastalan Buill is Cathraiche a' Bhùird-stiùiridh aontachadh le Ministearan na h-Alba agus tha iad air an stèidheachadh a rèir "Poileas-aidh Pàighidh na Roinne Poblaich airson Àrd-dhreuchdan" (faicibh www.scotland.gov.uk/publications airson tuilleadh fiosrachaidh).

The remuneration of Board Members and the Cathraiche are approved by Scottish Ministers and is determined according to the "Public Sector Pay Policy for Senior Appointments" (see www.scotland.gov.uk/publications for further detail).

## Tuarastalan a' Cheannaird is an Sgioba-stiùiridh

## Remuneration of Ceannard and Leadership Team 2019/20

Ball den Sgioba-stiùiridh Leadership Team Member	2019/20 Tuarastal Salary £'000	2019/20 Sochairean Peinnsein Pension Benefits £'000	2019/20 Iomlan Total £'000	2018/19 Tuarastal Salary £'000	2018/19 Sochairean Peinnsein Pension Benefits £'000	2018/19 Iomlan Total £'000
<b>Shona NiclìllInnein<sup>1</sup></b> Shona MacLennan	75-80	21	100-105	75-80	16	90-95
<b>Daibhidh Boag<sup>2</sup></b> David Boag	70-75	30	100-105	70-75	15	80-85
<b>Alasdair MacFhionghuin<sup>3</sup></b> Alasdair MacKinnon	60-65 (FYE 55-60)	25	70-75	55-60	17	65-70
<b>Ailig Greumach<sup>4</sup></b> Alexander Graham	20-25	23	40-45	n/a	n/a	n/a
<b>Seumas Whannel<sup>5</sup></b> James Whannel	10-15 (FYE15-20)	Cha robh gin/Nil	Cha robh gin/Nil	n/a	n/a	n/a

1. (Ceannard)
2. (Stiùiriche Planadh Cànan is Leasachaidhean Coimhairsnachd)
3. (Ceann nan Seirbheisean Corporra) (Leig e dheth a dhreuchd 31 Faoilleach 2020)
4. (Ceann an Ionmhais) (air fastadh 1 dhen Ghiblean 2019)
5. (Stiùiriche Foghlam Gàidhlig) (air fhastadh 4 Sultain 2019)

Chan eil Seumas Whannel na bhall den sgeama peinnsein  
Cha robh gin a bhuanachdan neo-ionmhasail sa bhliadhna seo (2018 - cha robh gin).

1. (CEO)
2. (Director of Language Planning & Community Developments)
3. (Head of Corporate Services) (resigned 31 January 2020)
4. (Head of Finance) (appointed 1 April 2019)
5. (Director of Gaelic Education) (appointed 4 September 2019)

James Whannel is not a member of the pension scheme.  
There were no benefits-in-kind provided during the year (2018/19 - Nil).

## A' Foillseachadh Fios air Pàigheadh Co-thromach

Tha aig buidhnean a tha a' dèanamh aithris ri coimeas a dhèanamh eadar an neach-obrach aig a bheil an tuarastal as mothà sa bhuidhinn agus tuarastal cuibheasach luchd-obrach na buidhne agus fiosrachadh mu sin fhoillseachadh.

B' e bann tuarastail an neach-obrach (an Ceannard) a fhuair am pàigheadh as àird eag aig Bòrd na Gàidhlig air a' bhliadhna seo £75,000 - £80,000 (2018/19 £70,000 - £75,000). Bha seo 2.3 uiread (2017/19: 2.3) 's a bha tuarastal cuibheasach an luchd-obrach, a bha aig £34,087 (2018/19 - £33,094).

Rè na bliadhna cha d'fhuair duine den luchd-obrach (cha d'fhuair duine ann an 2018/19 nas mothà) tuarastal a bha nas mothà na fhuair an Ceannard. Bha tuarastalan aig daoine eadar £19,314 is £79,056 (2018/19 :£22,589 - £76,383).

## Fair Pay Disclosure

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director in their organisation and the median remuneration of the organisation's workforce.

The banded remuneration of the highest-paid director (Ceannard) in Bòrd na Gàidhlig in the year was £75k - £80k (2018/19: £70k - £75k). This was 2.3 times (2018/19: 2.3) the median remuneration of the workforce, which was £34,087 (2018/19: £33,094).

During the year nil employees (2018/19: nil) received remuneration in excess of the Ceannard. Remuneration ranged from £19,314 to £79,056 (2018/19: £22,589 - £76,383).

## Àireamh agus Cosgais nan Suimeannan Pàighe airson Fàgail

## Number and cost of exit packages

Ban cosgais Suimeannan Pàighe airson Fàgail Exit package cost band	Àireamh de dhaoine a' fàgail a chaidh aontachadh Number of departures agreed <b>2019/20</b>	Àireamh de dhaoine a' fàgail a chaidh aontachadh Number of departures agreed <b>2018/19</b>
< £25,000	-	-
£25,000 - £50,000	1	-
£50,000 - £75,000	-	-
£75,000 - £100,000	-	-
Àireamh/Cosgais iomlan nan suimeannan pàighe airson fàgail Total number/cost of exit packages	1	-

## Làn-chòraichean Buill a' Bhùird-stiùiridh, a' Cheannaird agus an Sgioba-stiùiridh a thaobh Pheinnseanan

## Pension entitlements of Board Members, Ceannard and Leadership Team

Tha BnG a' cur an sàs sgeama shochairean suidhichte mar bhuidhinn aig a bheil com-pàirt ann am Maoin Pheinnseanan Comhairle na Gàidhealtachd, agus tha stòras na maoine sin air a chumail ann am maoin fa leth fo stiùir urrasairean (nòta 11 airson nan Cunntasan).

BnG operates a defined benefit scheme as an admitted body under the Highland Council Pension Fund, the assets of which are held in a separate trustee administered fund (note 11 to the Accounts).

Fo FreM, feumar fiosrachadh fhoillseachadh a thaobh làn-chòraichean peinnsean Buill a' Bhùird-stiùiridh, a' Cheannaird agus an sgioba-stiùiridh.

The FReM requires the disclosure of the information regarding the pension entitlements of the Board Members, Ceannard and leadership team.

Chan eil càraichean peinnsean idir aig Buill a' Bhùird-stiùiridh.

Board Members do not have any pension entitlement.

**Làn-chòraichean Buill an Sgioba-stiùiridh a thaobh Pheinnseanan - 2019/20**

**Pension entitlements of the Leadership Team - 2019/20**

	Luach nam Peinnseanan air 31/03/20 agus Caob Airgid Co-cheangailte	An dearbh mheudachadh sa Pheinnsean agus Caob Airgid Co-cheangailte a gheibhear aig Aois a' Pheinnsein Real Increase in Pension and Related Lump Sum at Pension Age	CETV air 31/03/20	CETV air 31/03/19	Dearbh mheudachadh sa CETV Real Increase in CETV
<b>Ball an Sgioba-stiùiridh</b> Leadership Team Member	<b>Bannan de</b> Bandings of £5,000	<b>Bannan de</b> Bandings of £2,500	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Shona Nicllinnein<sup>1</sup></b> Shona MacLennan <sup>1</sup>	5-10	0-2.5	85	57	21
<b>Daibhidh Boag<sup>2</sup></b> David Boag <sup>2</sup>	10-15	0.2.5	161	125	30
<b>Alasdair MacFhionghuin<sup>3</sup></b> Alasdair MacKinnon <sup>3</sup>	10-15	0.2.5	154	125	25
<b>Ailig Greumach<sup>4</sup></b> Alexander Graham <sup>4</sup>	10-15	0-2.5	288	265	23
<b>Seumas Whannel<sup>5</sup></b> James Whannel <sup>5</sup>	n/a	n/a	n/a	n/a	n/a

1. (Ceannard)

2. (Stiùiriche Planadh Cànanis Leasachaidhean Coimhairsnachd)

3. (Ceann nan Seirbheisean Corpora) (Leig e dheth a dhreuchd 31 Faoilleach 2020)

4. (Ceann an Ionmhais) (air fastadh 1 dhen Giblean 2019)

5. (Stiùiriche Foghlam Gàidhlig) (air fastadh 4 Sultain 2019)

1. (CEO)

2. (Director of Language Planning &amp; Community Developments)

3. (Head of Corporate Services) (resigned 31 January 2020)

4. (Head of Finance) (appointed 1 April 2019)

5. (Director of Gaelic Education) (appointed 4 September 2019)

**Làn-chòraichean Buill an Sgioba-stiùiridh a thaobh Pheinnseanan - 2018/19**

**Pension entitlements of the Leadership Team - 2018/19**

	Luach nam Peinnseanan air 31/03/19 agus Caob Airgid Co-cheangailte	An dearbh mheudachadh sa Pheinnsean agus Caob Airgid Co-cheangailte a gheibhear aig Aois a' Pheinnsein Real Increase in Pension and Related Lump Sum at Pension Age	CETV air 31/03/19	CETV air 31/03/18	Dearbh mheudachadh sa CETV Real Increase in CETV
<b>Ball an Sgioba-stiùiridh</b> Leadership Team Member	<b>Bannan de</b> Bandings of £5,000	<b>Bannan de</b> Bandings of £2,500	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Shona Nicllinnein<sup>1</sup></b> Shona MacLennan <sup>1</sup>	0-5	0-2.5	57	35	16
<b>Daibhidh Boag<sup>2</sup></b> David Boag <sup>2</sup>	10-15	0.2.5	125	105	15
<b>Mona Wilson<sup>3</sup></b>	0-5	0.25	0	27	-
<b>Alasdair MacFhionghuin<sup>4</sup></b> Alasdair MacKinnon <sup>4</sup>	5-10	0-2.5	125	105	17
<b>Murchadh Moireasdan<sup>5</sup></b> Murdo Morrison <sup>5</sup>	5-10	5-7.5	89	7	82

1. (Ceannard)

2. (Stiùiriche Planadh Cànanis Leasachaidhean Coimhairsnachd)

3. (Stiùiriche Foghlam na Gàidhlig) (leig e dhith a dhreuchd san luchar 2018)

4. (Ceann nan Seirbheisean Corpora)

5. (Manaidsear Conalraighean Tachartasan) (leig e dheth a dhreuchd san Dùblachd 2018)

1. (CEO)

2. (Director of Language Planning &amp; Community Developments)

3. (Director of Gaelic Education) (resigned July 2018)

4. (Head of Corporate Services)

5. (Communications and Events Manager) (resigned December 2018)

## Sochairean Cluaineis

Airson buill a ghabh com-pàirt san sgeama pheinnsein ron 1 Giblean 2009, bidh sochairean gan gleidheadh aig an ire, aon ochdadamh pàirt den tuarastal air am faighear peinnsean airson gach bliadhna de dh'obair, suas gu 40 bliadhna aig a' char as fhaide, còmhla ri caob airgid luach trì uiread a' pheinnsein airson na h-ùine a rinn iad seirbheis gu 31 Màrt 2009. Airson greisean seirbheis às dèidh sin, tha còir aca air sochairean air an aon stèidh ri buill ùra.

Airson buill a ghabh com-pàirt san sgeama pheinnsein air no às dèidh 1 Giblean 2009, bidh sochairean gan gleidheadh aig an ire, aon seasgadamh pàirt den tuarastal air am faighear peinnsean airson gach bliadhna de dh'obair suas gu 31 Màrt 2015. Chan fhaigh iad caob airgid aig deireadh chûisean gun dad a dhèanamh, ge-tà, faodaidh iad pàirt den pheinnsean bhliadhnail aca a chleachdad airson gum bi caob airgid aca nuair a leigeas iad dhiubh an dreuchd.

Bho 1 Giblean 2015, chaidh an sgeama na sgeama stèidhichte air cosnadh cuibheasach thar beatha dhreuchdail le ath-luachadh, le 49mh pàirt ga chur an dàrna taobh gach bliadhna de dh'obair bhon cheann-latha sin. Chan fhaigh iad caob airgid aig deireadh chûisean gun dad a dhèanamh, ge-tà, faodaidh iad pàirt den pheinnsean bhliadhnail aca a chleachdad airson gum bi caob airgid aca nuair a leigeas iad dhiubh an dreuchd.

## Luach an Airgid airson Peinnsean a Għluasad

'S e th' ann an Luach an airgid airson peinnsean a għluasad (CETV) luach àireamhaichte nan sochairean a tha ball air a ghleidheadh bho sgeama peinnsein suas gu àm sònraichte agus sin air a mheasadh le clèireach-urrais. 'S iad na sochairean a thèid a mheasadh, sochairean a' bhuill, agus peinnsean sam bith eile aig ancompanach a thèid a phàigheadh bhon sgeama. 'S e a th' ann an CETV suim a thèid a phàigheadh le sgeama peinnsein no rēteachadh gus sochairean peinnsein a ghleidheadh ann an sgeama peinnsein eile no rēteachadh airson nuair a tha ball a' fàgail sgeama agus iad a' roghnachadh na sochairean a għlèidh iad sa chiad sgeama a għluasad. Tha na figearan peinnsein a tha gan sealltainn a' buntainn ri sochairean a tha an neach fa leth air a ghleidheadh mar thoradh air a' bħallrachd iomlan a th' aca san sgeama pheinnsein, chan e direach an t-seirbheis a nì iad mar phàirt den sgioba-stiūridh a dh'fheumar fħoillseachadh.

## Retirement Benefits

Members joining the pension scheme before 1 April 2009 accrued benefits at the rate of 1/80 of pensionable salary for each year of service, subject to a maximum of 40 years, together with a lump sum of three times the pension for the period of service to 31 March 2009. For periods after that date, they are entitled to benefits on the same basis as new members.

For members joining the pension scheme on or after 1 April 2009, benefits accrue at the rate of 1/60 of pensionable salary for each year of service until 31 March 2015. There is not an automatic lump sum however there is an entitlement to commute part of their annual pension for a lump sum on retirement.

From 1 April 2015 the scheme became a career average revalued earnings scheme, with benefits accruing at 1/49 of pensionable service for each year of service from this date. There is not an automatic lump sum however there is an entitlement to commute part of their annual pension for a lump sum on retirement.

## Cash equivalent transfer values

A cash-equivalent transfer value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member to a particular point in time. The benefits valued are the member's benefits and any contingent spouses' 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 the 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.

## Dearbh Mheudachadh sa CETV

Tha seo a' sealltainn meudachadh sa CETV a tha gu ìre mhòr air a mhaoineachadh leis an fhastaiche. Mar phàirt dheth tha suimeannan a chuir an neach-obrach ris (a' gabhail a-staigh luach shocairean sam bith a chaidh a ghluasad bho sgeama no aonta peinnsein eile) agus bidh e a' cleachdadh buaidhean coitcheann na margaidh air luachadh airson toiseach agus deireadh na h-ùine, ach chan eil e a' gabhail a-staigh àrdachadh sa pheinnsean ri linn atmhorachd.

## Breith McCloud

Tha Sgeama Peinnsein Comhairle na Gàidhealtachd fhathast a' measadh buaidh na breith aig McCloud a thaobh atharrachaidhean air sochairean ann an 2015. Chan eil na sochairean agus CETVan co-cheangailte riutha a chaidh a shealltainn a' ceadachadh atharraichean sam bith a dh'haodadh a bhith ann san àm ri teachd ri linn na breith seo. Tron bhliadhna, dh'ainmich an Riaghaltas gum feum sgeamaichean peinnsein san roinn phoblaich clàr-amais a thoirt seachad air an eileamaid Peinnsein As Lugh Barantaichte den pheinnsean. Tha Sgeama Peinnsein Comhairle na Gàidhealtachd air am modh-obrach ùrachadh a chaidh a chleachdadh gus luachan CETV obrachadh a-mach air 31 Màrt 2020. Tha buaidh an atharrachaidh anns a' modh-obrach air a ghabhail a-steach don fhìor àrdachadh a chaidh aithris ann an CETV airson na bliadhna.

## Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It includes 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 but does not include the increase in accrued pension due to inflation.

## McCloud Judgement

Highland Council Pension Scheme are still assessing the impact of the McCloud judgement in relation to changes to benefits in 2015. The benefits and related CETVs disclosed do not allow for any potential future adjustments that may arise from this judgement. During the year, the Government announced that public sector pension schemes will be required to provide indexation on the Guaranteed Minimum Pension element of the pension. Highland Council Pension Scheme has updated the methodology used to calculate CETV values as at 31 March 2020. The impact of the change in methodology is included within the reported real increase in CETV for the year.

# AITHISG AIR LUCHD-OBRACH

# STAFF REPORT

## Cosgaisean Luchd-obrach Sgrùdaichte

## Audited Staff Costs

Luchd-obrach le Cùmhnant Stèidhichte	2019/20		2018/19		Permanently Employed staff
	£	Àireamh Number (FTE)	£	Àireamh Number (FTE)	
Pàigheadh is Tuarastalan	761,257		676,170		Wages and salaries
Cosgaisean shochairean sòisealta	72,477		83,549		Social security costs
Cosgaisean Peinnsein	306,175		310,626		Pension costs
Cosgaisean eile – suimeannan airson chosgaisean air an gabh cisean a phàigheadh	2,506		1,346		Other – taxable expense allowances
lomlan - Luchd-obrach le Cùmhnant Stèidhichte	1,142,415	18.4	1,071,691	18.9	Total - Permanently Employed staff
<b>BUILL A' BHÙIRD-STIÙIRIDH</b>					<b>BOARD MEMBERS</b>
Tuarastalan	57,869		78,102		Fees
Cosgaisean shochairean sòisealta	821		770		Social Security Costs
Cosgaisean eile – suimeannan airson chosgaisean air an gabh cisean a phàigheadh	1,272		1,459		Other – taxable expense allowances
lomlan - Buill a' Bhùird	59,962	1.3	80,331	1.8	Total - Board Members
<b>Cosgaisean Fo-fhastaidh</b>					<b>Secondment costs</b>
Cosgaisean airson luchd-obrach air am fo-fhastadh le Bòrd na Gàidhlige	9,225	0.4	58,450	0.4	Costs of staff seconded into Bòrd na Gàidhlige
<b>Cùmhnantan Sealach</b>					Short term contracts
Luchd-obrach air am fastadh le cùmhnantan sealach	21,221	0.2	12,687	1.1	Staff employed on short-term contracts
Cosgaisean iomlan clàr-pàighidh an Luchd-obrach is Buill a' Bhùird-stiùiridh	1,232,823	20.3	1,223,159	22.2	Total of Staff and Board Member Payroll Costs

## Neo-sgrùdaichte

### Nòta air Gnè

## Unaudited

### Gender note

Nòta air Gnè	Boireannaich Females	Fireannaich Males	Boireannaich Females	Fireannaich Males	Gender Note
	31 Màrt 2020 31 March 2020	31 Màrt 2020 31 March 2020	31 Màrt 2019 31 March 2019	31 Màrt 2019 31 March 2019	
Buill a' Bhùird	3	3	6	4	Board Members
Sgioba-stiùiridh*	1	1	1	1	Leadership*
Luchd-obrach	14	6	12	5	Employees

\* Ball den luchd-obrach aig ire àrd-neach-obrach san t-seirbheis chatharra no co-ionann ri sin. Tha àireamhan luchd-obrach a' gabhail a-steach luchd-obrach pàirt-thìde is sealach

\* Member of staff at senior civil service level or equivalent. Employee numbers include part-time and temporary staff

## Luchd-obrach Dheth Tinn

Bha daoine dheth tinn sa bhliadhna gu 31 Màrt 2020 airson 125 làithean (2018/19 – 218 làtha), sin 2.7% (2018/19 – 4.4%) de na làithean a dh'haodadh daoine a bhith ag obair. Tha sin coltach ri gach neach-obrach a bhith dheth tinn 6 làithean gu cuibheasach thar na bliadhna (2018/19 – 10 làithean). Chaidh Neoni% den ùine a bha daoine dheth tinn a chomharrachadh mar ùine dheth thar ùine fhada. Bidh sinn a' clàradh ùine dheth thar ùine fhada nuair a tha cuideigin dheth airson ceithir seachdainean no barrachd.

## Ùine airson Dleastanasan nan Aonaidhean-ciùird

Chaidh Riaghailtean nan Aonaidhean-ciùird (Riatanasan gus Fiosrachadh mu Ùine airson Dleastanasan nan Aonaidhean-ciùird Fhoillseachadh) 2017 a chur an gnìomh air 1 Giblean 2017, agus fo na riaghailtean sin feumaidh buidhnean poblach fiosrachadh mun ùine airson dleastanasan nan aonaidhean-ciùird fhoillseachadh nuair a nì neach-obrach sam bith a tha nan riochdaire airson aonadh-ciùird feum den ùine sin.

Ann an 2019/20, bha dithis oifigearan aonaidh air am fastadh aig Bòrd na Gàidhlig (2018/19 – 2). Còmhla, chuir iad seachad nas lugha na 3.6% (2018/19 - 4.7%) den ùine obrach aca mar ùine airson dleastanasan nan aonaidhean-ciùird. B' e an ceudad de luach nan tuarastalan a chaidh a chosg air ùine airson dleastanasan nan aonaidhean-ciùird 0.3% (2018/19 - 0.3%). Bha an ùine iomlan a chaidh a chur seachad air gnìomhan co-cheangailte ri aonaidhean-ciùird mar 100% (2018/19 - 81.1%) de na h-uairean pàighe gu lèir a chaidh a chur seachad mar ùine airson dleastanasan eile.

## Sickness Absence

Sickness absence during the year to 31 March 2020 was 125 days (2018/19 – 218 days), representing 2.7% (2018/19 – 4.4%) of the total number of working days. This equates to an average number of days sickness per member of staff of 6 days (2018/19 – 10 days). Nil% of the total number of sickness absences recorded were attributed to long-term absence. Long term absence is defined as a period of absence of four weeks and more.

## Trade union facility time

The Trade Union (Facility Time Publication Requirements) Regulations 2017 came into force on 1 April 2017 and require public bodies to publish the facility time used by any staff members who are trade union representatives.

During 2019/20, there were two relevant union officials employed at Bòrd na Gàidhlig (2018/19 – 2). Cumulatively they spent less than 3.6% (2018/19 - 4.7%) of their working hours on facility time. The percentage of pay bill spent on facility time was 0.3% (2018/19 - 0.3%). Total time spent on paid trade union activities was 100% (2018/19 - 81.1%) of total paid facility time hours.

# AITHISG CÙNNTACHALACHD PÀRLAMAIDEACH

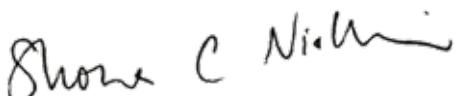
## Fiosrachadh do Riaghaltas na h-Alba

## Tìodhlacan agus Tabhartasan air Adhbharan Carthannais

Phàigh Bòrd na Gàidhlig £0 airson Thìodhlacan agus Thabhartasan air Adhbharan Carthannais sa bhliadhna seo (2018/19 – £377).

## Call is Suimeannan Sònraichte

Cha robh call no suimeannan sònraichte ann rè na bliadhna (2018/19 – cha robh gin).



**Shona C Nicllinnein**  
Oifigear Cùnntachail  
23 Sultain 2020

# PARLIAMENTARY ACCOUNTABILITY REPORT

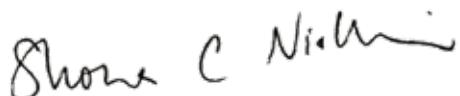
## Disclosures to the Scottish Government

## Gifts and Charitable Donations

Bòrd na Gàidhlig paid £Nil of Gifts and Charitable Donations in the year (2018/19 – £377).

## Losses and Special Payments

There were no losses or special payments in the year (2018/19 - nil).



**Shona C MacLennan**  
Accountable Officer  
23 September 2020



# AITHISG AN LUCHD-SGRÙDAIDH NEO-EISIMEILICH

**Aithisg an Luchd-sgrùdaidh Neo-eisimeilich do Bhuill Bhòrd na Gàidhlig, Àrd-neach-sgrùdaidh na h-Alba agus Pàrlamaid na h-Alba**

**Aithisg air an sgrùdadadh a rinneadh air na Cunntasan**

## Beachd air na Cunntasan

Tha sinn air sgrùdadadh a dhèanamh air na Cunntasan ann an Aithisg Bhliadhnail is Cunntasan Bhòrd na Gàidhlig airson na bliadhna a chrìochnaich air 31 Màrt 2020 fo Achd na Gàidhlig (Alba) 2005. Sna Cunntasan tha Aithris air Caiteachas Lom lomlan, Aithris air an t-Suidheachadh Ionmhasail, Aithris air Sruthan Airgid, Aithris air Atharrachaidhean ann an Earrainnean Luchd-pàighidh Chìsean agus nòtaichean airson nan Cunntasan, a' gabhail a-steach geàrr-iomradh air na pìomh phoileasaidhean cunntasachd. Tha am frèam airson aithrisean ionmhasail a chaidh a chur an sàs ann a bhith ag ullachadh nan aithrisean seo freagarrach a thaobh an lagha agus Inbhean Eadar-nàiseanta airson Aithrisean Ionmhasail (IFRSs) ris an do ghabh an t-Aonadh Eòrpach, agus mar a chaidh sin a chur an cèill agus atharrachadh ann an Leabhran an Riaghaltais airson Aithisgean Ionmhasail 2019/20 (FReM 2019/20).

Nar beachd-ne tha na Cunntasan an cois seo:

- a' toirt sealladh fior is cothromach de shuidheachadh na buidhne air 31 Màrt 2020 agus de chaiteachas lom na buidhne airson na bliadhna a chrìochnaich an uair sin agus sin a rèir Achd na Gàidhlig (Alba) 2005 agus stiùridhean bho Mhiniștearan na h-Alba fon Achd;
- air an ullachadh gu ceart a rèir IFRSs mar a chaidh aontachadh leis an Aonadh Eòrpach, agus mar a chaidh a chur an cèill agus atharrachadh ann an FReM 2019/20; agus
- air an ullachadh a rèir riatanasan Achd na Gàidhlig (Alba) 2005 agus stiùridhean co-cheangailte ri sin bho Mhiniștearan na h-Alba.

## Bun-stèidh ar Beachd

Tha sinn air sgrùdadadh a dhèanamh a rèir laghan iomchaidh agus Inbhean Sgrùdaidh Eadar-nàiseanta (RA) (ISAs (RA)), mar a dh'fheumas sinn fo Chòd nan Cleachdaidhean Sgrùdaidh ris an do chuir Àrd-neach-sgrùdaidh na h-Alba aonta. Tha tuilleadh mìneachaidh air ar dleastanasan fo na h-inbhean sin san earrainn den aithisg againn le fios air dleastanasan an luchd-sgrùdaidh ann a bhith a' sgrùdadadh nan Cunntasan. Chaith ar fastadh leis an Àrd-neach-sgrùdaidh air 31 Cèitean 2016. 'S e ceithir bliadhna an ùine gun bheàrn a tha an dreuchd againn air mairsinn. Tha sinn neo-eisimeileach

# INDEPENDENT AUDITOR'S REPORT

**Independent auditor's report to the Members of Bòrd na Gàidhlig, the Auditor General for Scotland and the Scottish Parliament**

## Report on the audit of the Accounts

### Opinion on Accounts

We have audited the Accounts in the Annual Report and Accounts of Bòrd na Gàidhlig for the year ended 31 March 2020 under the Gaelic Language (Scotland) Act 2005. The Accounts comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the Accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2019/20 Government Financial Reporting Manual (the 2019/20 FReM).

In our opinion the accompanying Accounts:

- give a true and fair view in accordance with the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2020 and of its net expenditure for the year then ended
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2019/20 FReM; and
- have been prepared in accordance with the requirements of the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers.

### Basis of opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Auditor General for Scotland. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the Accounts section of our report. We were appointed by the Auditor General on 31 May 2016. The period of total uninterrupted appointment is four years. We are independent of the body in accordance with the

gun cheangal ris a' bhuidhinn seo a rèir nan riatanasan beusail a bhuineas ris na sgrùdaidhean a nì sinn air Cunntasan san RA, a' gabhail a-steach Inbhe Bheusail Comhairle nan Aithisgean ionmhasail, agus tha sinn air ar dleastanasan beusail a choileanadh a rèir nan riatanasan sin. Cha deach seirbhisean nach buin don sgrùdadh, a tha toirmisgte fon Inbhe Bheusail, a thoirt seachad don bhuidhinn. Tha sinn den bheachd gun d' fhuair sinn fianais sgrùdaidh gu leòr agus freagarrach gus taic a thoirt don bheachd a ghabh sinn.

### **Co-dhùnaidhean co-cheangailte ri modhan cunntasachd far a bheilear a' gabhail ris gun cùm a' bhuidheann a' dol**

Chan eil dad againn ri aithris a thaobh nan cùisean a leanas fo ISAs (RA), air am feum sinn aithris a dhèanamh nuair:

- nach eil e freagarrach modhan cunntasachd a chleachdad, gus na Cunntasan ullachadh, a tha a' gabhail ris gun cùm a' bhuidheann a' dol; no
- nach eil a' bhuidheann air cùisean susbainteach a tha ag adhbharachadh mì-chinnt, a chaithd a chomharrachadh, fhoillseachadh sna cunntasan, cùisean a dh'fhaodadh teagamhan mòra adhbharachadh mun chomas aca gus cumail orra a' cleachdad mhodhan cunntasachd, a tha a' gabhail ris gun cùm a' bhuidheann a' dol, airson co-dhiù dusan mìos bhon cheann-latha air an deach aontachadh na h-aithrisean ionmhasail fhoillseachadh.

### **Cunnartan a thaobh mhì-aithrisean susbainteach**

Rinn sinn aithris ann an Aithisg Sgrùdaidh Bhliadhnail fa leth, a gheibhear air làrach-lìn Sgrùdadh Alba, air na cunnartan as mothà a chomharrach sinn a thaobh mhì-aithrisean susbainteach air an deach measadh a dhèanamh agus air na co-dhùnaidhean againn mun deidhinn.

### **Dleastanasan an Oifigeir Chunntachail airson nan Cunntasan**

Mar a chaithd mìneachadh ann am barrachd doimhneachd san Aithris air Dleastanasan an Oifigeir Chunntachail, tha an t-Oifigeir Chunntachail a' gabhail uallach airson Cunntasan ullachadh a tha a' toirt sealladh fior is cothromach air cùisean a rèir frèam nan aithrisean ionmhasail, agus tha uallach orra cuideachd gus na modhan in-smachd a tha an t-Oifigeir Chunntachail a' meas iomchaidh a chur an sàs, a nì cinnteach gun tèid Cunntasan ullachadh anns nach eil mì-aithris, a dh'ëireas an dàrna cuij bho fhoill no mearachd.

ethical requirements that are relevant to our audit of the Accounts in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern basis of accounting**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

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

### **Risks of material misstatement**

We have reported in a separate Annual Audit Report, which is available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that we identified and our conclusions thereon.

### **Responsibilities of the Accountable Officer for the Accounts**

As explained more fully in the Statement of Accountable Officer's Responsibilities, the Accountable Officer is responsible for the preparation of Accounts that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of Accounts that are free from material misstatement, whether due to fraud or error.

Ann a bhith ag ullachadh nan Cunntasan, tha an t-Oifgear Cunntachail a' gabhail uallach airson a bhith a' measadh mar as urrainn don bhuidhinn cumail a' dol, agus airson a bhith a' foillseachadh fios air cùisean, mar as iomchaidh, a bheir buaidh air a' chomas aig a' bhuidhinn a bhith a' cumail a' dol agus airson a bhith a' cleachdadadh mhodhan cunntasachd a tha a' gabhail ris gun cùm a' bhuidheann a' dol, mura h-eilear den bheachd nach biodh sin iomchaidh.

### Dleastanasan an luchd-sgrùdaidh ann a bhith a' sgrùdadadh nan Cunntasan

'S e a tha fa-near dhuinn a choileanadh, gum bi dearbhachd reusanta againn nach eil mi-aithris shusbainteach sna Cunntasan, a dh'èireas an dàrna cuij bho fhoill no mearachd, agus aithisg luchd-sgrùdaidh foillseachadh san toir sinn seachad ar beachd air na h-aithrisean ionmhasail. 'S e a th' ann an dearbhachd reusanta, dearbhachd gu math cinnteach ach chan eil sin na ghealltanais, ma tha mi-aithris shusbainteach ann, gun toir sgrùdadadh a thèid a chumail a rèir nan Inbhean Sgrùdaidh Eadar-nàiseanta (RA) an aire dha sin daonnan. Faodaidh mi-aithrisean èirigh bho fhoill no mearachdan agus tha iad air am meas susbainteach ma thathar an dùil gu reusanta gun toir iad, mar mhi-aithris fa leth no mar ghrunn dhiubh còmhla, buaidh air co-dhùnaidhean eaonamach a ni luchd-cleachdaidh stèidhichte air na Cunntasan seo.

Tha an cunnart a th' ann nach toirear an aire do mhi-aithris shusbainteach a dh'èireas bho fhoill nas mothà na tha e airson mi-aithris a dh'èireas bho mhearachd, oir le foill dh'haodadh gum bi cealg-chòrdadh ann, fiosrachadh air fhàgail a-mach a dh'aona-ghnothach, clao'n-aithrisean, no gun lorg neach dòigh na modhan in-smachd a sheachnad. Tha mar as urrainn don sgrùdadadh aire a thoirt do dh'fhoill agus nithean neo-chunbalach eile an crochadh air nithean leithid cho sgileil 's a tha an neach a tha ga dèanamh, cho bitheanta agus cho mòr 's a tha an fhoill, an uiread cealg-chòrdaidh a th' ann, cho mòr 's a tha na suimeannan fa leth a tha mar phàirt den fhoill, agus cho àrd 's a tha na daoine a tha an sàs ann an structar stiùiridh na buidhne. Mar sin, bidh sinn a' dealbh agus a' cur an sàs modhan-sgrùdaidh gus dèligeadh ris na cunnartan a chaidh a mheasadh a thaobh mar a dh'haodadh mi-aithris shusbainteach a bhith ann ri linn foill.

Gheibhearr tuilleadh mìneachaidh air dleastanasan an luchd-sgrùdaidh ann a bhith a' sgrùdadadh nan aithrisean ionmhasail air làrach-lìn Comhairle nan Aithisgean Ionmhasail. Tha am mìneachadh sin mar phàirt de dh'aithisg an luchd-sgrùdaidh.

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

### Auditor's responsibilities for the audit of the Accounts

Our objectives are to obtain reasonable assurance about whether the Accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 Accounts.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved. We therefore design and perform audit procedures which respond to the assessed risks of material misstatement due to fraud.

A further description of the auditor's responsibilities for the audit of the Accounts is located on the Financial Reporting Council's website. This description forms part of our auditor's report.

## Fiosrachadh eile san Aithisg Bhliadhnail agus Sna Cunntasan

Tha an t-Oifigear Cunntachail a' gabhail an uallaich airson an fhiosrachaidd eile san Aithisg Bhliadhnail agus sna Cunntasan. 'S e a th' anns an fhiosrachadh eile fiosrachadh nach eil a' nochdadhdh sna Cunntasan, sa phàirt sgrùdaichte den Aithisg air Tuarastalan is Luchd-obrach, agus mar sin nach eil a' nochdadhdh san aithisg bhon neach-sgrùdaiddh neo-eisimeileach againn. Chan eil ar beachd air na Cunntasan a' gabhail a-steach an fhiosrachaidd eile agus chan eil sinn a' dèanamh co-dhùnadh sam bith a bheireadh dearbhachd a thaobh a leithid a dh'fhiosrachadh, ach a-mhàin a thaobh chùisean air am feum sinn beachdachadh fo stiùireadh laghail bho Àrd-neach-sgrùdaiddh na h-Alba mar a tha e air a chur sios gu soilleir nas fhaide air adhart san aithisg seo.

Mar phàirt de ar sgrùdadh air na Cunntasan, tha e mar dhleastanas oirnn am fiosrachadh uile san Aithisg Bhliadhnail agus sna Cunntasan a leughadh, agus, ann a bhith a' dèanamh sin, feumaidh sinn beachdachadh feuch a bheil nithean susbainteach san fhiosrachadh eile nach eil a' dol leis na Cunntasan no nach eil ag aontachadh ris an eòlas a fhuair sinn bhon sgrùdadh no a bheil coltas ann gu bheil mì-aithris shusbainteach san fhiosrachadh. Ma bheir sinn an aire do leithid a nithean neo-chunbalach susbainteach no gu bheil coltas ann gu bheil mì-aithris ann, bidh againn ri dearbhachd co-dhiù a tha no nach eil mì-aithris shusbainteach sna Cunntasan no mì-aithris shusbainteach den fhiosrachadh eile. Ma nì sinn co-dhùnadh, stèidhichte air an obair a rinn sinn, gu bheil mì-aithris shusbainteach den fhiosrachadh eile ann, tha againn ri aithris a dhèanamh air sin. Chan eil dad againn ri aithris a thaobh sin.

## Aithris air cho cunbalach 's a bha am fiosrachadh air caiteachas is teachd-a-steach Beachd air cunbalachd

Nar beachd-ne bha, anns gach dòigh shusbainteach, an caiteachas agus an teachd-a-steach uile a chithear sna Cunntasan air an giùlan no air an cur an sàs a rèir chumhachan is stiùridhean iomchaidh sam bith a dh'fhoillsich Ministearan na h-Alba.

## Dleastanasan airson cunbalachd

Tha dleastanas air an Oifigear Chunntachail gus dèanamh cinnteach gu bheil cunbalachd ga cur an sàs a thaobh caiteachas is teachd-a-steach na buidhne. Tha e an urra rinne beachd a ghabhail air cho cunbalach 's a tha an caiteachas agus teachd-a-steach agus sin a rèir Achd an Ionmhais Phoblaich agus na Cunntachalachd (Alba) 2000.

## Other information in the Annual Report and Accounts

The Accountable Officer is responsible for the other information in the Annual Report and Accounts. The other information comprises the information other than the Accounts, the audited part of the Remuneration and Staff Report, and our independent auditor's report. Our opinion on the Accounts does not cover the other information and we do not express any form of assurance conclusion thereon except on matters prescribed by the Auditor General for Scotland to the extent explicitly stated later in this report.

In connection with our audit of the Accounts, our responsibility is to read all the other information in the Annual Report and Accounts and, in doing so, consider whether the other information is materially inconsistent with the Accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the Accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Report on regularity of expenditure and income

### Opinion on regularity

In our opinion in all material respects the expenditure and income in the Accounts were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

## Responsibilities for regularity

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. We are responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

## Aithris air riatanasan eile

### Beachdan air cùisean a tha do-sheachanta a rèir stiùiridhean Àrd-neach-sgrùdaidh na h-Alba

Nar beachd-ne, chaith am pàirt den Aithisg air Tuarastalan is Luchd-obrach a bhios ga sgrùdadadh ullachadh gu ceart a rèir Achd na Gàidhlig (Alba) 2005 agus stiùiridhean a dh'fhoillsich Ministearan na h-Alba fon Achd.

Nar beachd-ne, stèidhichte air an obair a rinn sinn san sgrùdadadh:

- tha am fiosrachadh a chaith a thoirt seachad san Aithris air Riaghadh airson na bliadhna ionmhais dha bheilear a' deasachadh nan Cunntasan ann an co-rèir ris na Cunntasan agus chaith an aithisg sin ullachadh a rèir Achd na Gàidhlig (Alba) 2005 agus stiùiridhean a dh'fhoillsich Ministearan na h-Alba fon Achd; agus
- tha am fiosrachadh a chaith a thoirt seachad san Aithris air Riaghadh airson na bliadhna ionmhais dha bheilear a' deasachadh nan Cunntasan ann an co-rèir ris na Cunntasan agus chaith an aithisg sin ullachadh a rèir Achd na Gàidhlig (Alba) 2005 agus stiùiridhean a dh'fhoillsich Ministearan na h-Alba fon Achd.

## Cùisean air am feum sinn aithris a dhèanamh mura tachair iad

Feumaidh sinn aithris a dhèanamh, a rèir an stiùridh bho Àrd-neach-sgrùdaidh na h-Alba, ma tha sinn den bheachd:

- nach deach clàran cunntasachd iomchaidh a chumail; no
- nach eil na cunntasan agus am pàirt den Aithisg air Tuarastalan is Luchd-obrach a bhios ga sgrùdadadh ag aontachadh leis na clàran cunntasachd; no
- nach d' fhuaire sinn am fiosrachadh is na mìneachaidhean uile a dh'fheumas sinn airson an sgrùdaidh.

Chan eil dad againn ri aithris mu na cùisean seo.

## Co-dhùnaidhean a thaobh ar dleastanasan airson sgrùdadadh nas fharsainge

A thuilleadh air ar dleastanasan co-cheangalite ris an Aithisg Bhliadhnail agus na Cunntasan, chithear ar co-dhùnaidhean a thaobh ar dleastanasan airson sgrùdadadh nas fharsainge, a tha air am mìneachadh ann an Còd nan Cleachdaidhean Sgrùdaidh, san Aithisg Sgrùdaidh Bhliadhnail againn.

## Report on other requirements

### Opinions on matters prescribed by the Auditor General for Scotland

In our opinion, the audited part of the Remuneration and Staff Report has been properly prepared in accordance with the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers.

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

- the information given in the Performance Report for the financial year for which the Accounts are prepared is consistent with the Accounts and that report has been prepared in accordance with the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers; and
- the information given in the Governance Statement for the financial year for which the Accounts are prepared is consistent with the Accounts and that report has been prepared in accordance with the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers.

## Matters on which we are required to report by exception

We are required by the Auditor General for Scotland to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the Accounts and the audited part of the Remuneration and Staff Report are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

## Conclusions on wider scope responsibilities

In addition to our responsibilities for the Annual Report and Accounts, our conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in our Annual Audit Report.

## A' dèanamh feum den aithisg againn

Tha an aithisg seo dìreach do na daoine don deach a sgrìobhadh a rèir Achd an Ionmhais Phoblaich agus na Cunnatachalachd (Alba) 2000 agus chan ann airson adhbhar sam bith eile. A rèir paragraf 120 de Chòd nan Cleachdaidhean Sgrùdaidh, tha sinn a' gealltann nach eil uallaichean againn do Bhuill no oifigearan, sna dreuchdan pearsanta aca, no do dhaoine eile.



**Pat Kenny, CPFA**

(airson agus às leth Deloitte LLP)  
110 Sràid na Banrigh  
Glaschu  
G1 3BX  
An Rioghachd Aonaichte

23 Sultain 2020

## Use of our report

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, we do not undertake to have responsibilities to Members or officers, in their individual capacities, or to third parties.



**Pat Kenny, CPFA**

(for and on behalf of Deloitte LLP)  
110 Queen Street  
Glasgow  
G1 3BX  
United Kingdom

23 September 2020

PÀIRT  
PART

4

# CUNNTASAN

## ACCOUNTS



41



42

# AITHRIS AIR CAITEACHAS LOM IOMLAN

Airson na bliadhna a chòrochnaich air  
31 Màrt 2020

# STATEMENT OF COMPREHENSIVE NET EXPENDITURE

For the Year Ended 31 March 2020

	<b>Nota Note</b>	<b>2020 £</b>	<b>2019 £</b>	
Teachd-a-steach Obrachaidh Eile	4	118,509	134,045	Other Operating Income
Teachd-a-steach Obrachaidh lomlan		118,509	134,045	Total Operating Income
Cosgaisean Luchd-obrach	5	(1,229,045)	(1,220,354)	Staff Costs
Caiteachas Obrachaidh Eile	6	(4,037,154)	(4,246,315)	Other Operational Expenditure
Caiteachas Obrachaidh lomlan		(5,266,199)	(5,466,669)	Total Operating Expenditure
Caiteachas Obrachaidh Lom		(5,147,690)	(5,332,624)	Net Operating Expenditure
Teachd-a-steach Ionmhasail	11	88,000	90,000	Finance Income
Cosgaisean Ionmhasail	11	(121,000)	(112,000)	Finance Expense
<b>Caiteachas Lom airson na Bliadhna ro Mhaoineachadh bho Riaghaltas na h-Alba</b>				<b>Net Expenditure for the Year before Scottish Government Funding</b>
(Buannachd)/Call a rèir Clèireach-urrais ann am Fèicheanasan an Sgeama Pheinnsein	11	(576,000)	305,000	Actuarial (Gain)/Loss on Pension Liabilities
<b>Caiteachas Lom lomlan airson na Bliadhna</b>		(5,756,690)	(5,049,624)	<b>Comprehensive Net Expenditure for the year</b>

Tha na poileasaidhean cunntasachd is nòtaichean air taobhan-duilleig 106 gu 129 mar phàirt de na cunntasan seo.

Chithear mìneachadh nas mionaidiche air cosgaisean luchd-obrach san Aithisg air Tuarastalan is Luchd-obrach air taobh-duilleig 91.

The accounting policies and notes on pages 106 to 129 form part of these accounts.

A breakdown of staff costs is provided within the Remuneration and Staff Report on page 91.

# AITHRIS AIR AN T-SUIDHEACHADH IONMHASAIL

Mar a bha iad air 31 Màrt 2020

## STATEMENT OF FINANCIAL POSITION As at 31 March 2020

Nota Note	2020 £	2019 £	
<b>So-mhaoinean Neo-làithreach</b>			<b>Non-current assets</b>
Seilbh, uidheam is acfhainn	7	-	- Property, plant and equipment
<i>So-mhaoinean Neo-làithreach iomlan</i>		-	<i>Total non-current assets</i>
<b>So-mhaoinean làithreach</b>			<b>Current Assets</b>
Malairt is nithean eile a gheibhear	8	141,115	102,043 Trade and other receivables
Airgead in nithean co-ionann	9	171,104	95,647 Cash and cash equivalents
<i>So-mhaoinean làithreach iomlan</i>		312,219	<i>Total current assets</i>
<b>So-mhaoinean iomlan</b>		312,219	<b>Total Assets</b>
<b>Fèicheanasan Làithreach</b>			<b>Current Liabilities</b>
Malairt is nithean eile a gheibhear	10	37,450	98,231 Trade and other payables
<i>Fèicheanasan Làithreach iomlan</i>		37,450	<i>Total current liabilities</i>
<b>Thoir fèicheanasan làithreach air falbh bho sho-mhaoinean iomlan</b>		274,769	<b>Total assets less current liabilities</b>
<b>Fèicheanasan neo-làithreach</b>			<b>Non-current Liabilities</b>
Fèicheanasan Lom Maoin a' Pheinnsean	11	(884,000)	(1,258,000) Net Pension Fund Liability
<i>Fèicheanas neo-làithreach iomlan</i>		(884,000)	<i>Total non-current liabilities</i>
<b>Thoir fèicheanasan làithreach air falbh bho sho-mhaoinean iomlan</b>		(609,231)	<b>Total Assets less Current liabilities</b>
<b>Cuibhreann an Luchd-pàighidh Chìsean is Cùl-stòran Eile</b>			<b>Taxpayers' equity &amp; Other Reserves</b>
Maoin Choitcheann		274,769	99,459 General Fund
Cùl-stòr nam Peinnseanan		(884,000)	(1,258,000) Pension Reserve
<b>Cuibhreann iomlan an luchd-pàighidh chìsean</b>		(609,231)	<b>Total taxpayers' equity</b>

The Board approved these Accounts on 23 September 2020 and the Accountable Officer authorised them for issue on the same date.

Signed on behalf of Bòrd na Gàidhlig

Shona C NicLennan  
Oifigear Cunntachail  
23 Sultain 2020

Tha na poileasaidhean cunntasachd is nòtaichean air taobhan-duilleig 106 gu 129 mar phàirt de na cunntasan seo.

The Board approved these Accounts on 23 September 2020 and the Accountable Officer authorised them for issue on the same date.

Signed on behalf of Bòrd na Gàidhlig

Shona MacLennan  
Accountable Officer  
23 September 2020

The accounting policies and notes on pages 106 to 129 form part of these accounts.

# AITHRIS AIR SRUTHAN AIRGID

Airson na bliadhna a chòrochnaich air  
31 Màrt 2020

# STATEMENT OF CASH FLOWS

For the Year Ended 31 March 2020

Nòta Note	2020 £	2019 £	Cash flows from operating activities
<b>Sruthan airgid bho ghnìomhan obrachaidh</b>			
<b>Cosgais Obrachaidh Lom</b>	(5,180,690)	(5,354,624)	Net Operating Cost
<i>Atharraichean airson nithean nach eil na airgead cruaidh</i>			<i>Adjustments for non-cash items</i>
(Meudachadh)/Lùghdachadh sna Nithean a Gheibhear	(39,072)	(44,556)	(Increase)/Decrease in Receivables
(Lùghdachadh)/Meudachadh sna Nithean a Phàighean	(60,781)	66,829	(Decrease)/Increase in Payables
Cosgaisean Seirbheis Làithreach thar dhearbh shuimeannan pàighe do pheinnseanan	11	169,000	Current Service Costs over actual pension contributions
Peinnsean - Cosgaisean Ionmhais Lom	11	33,000	Pension - Net Finance Costs
<b>Meudachadh/(lùghdachadh) lom</b>	(5,078,543)	(5,135,351)	<b>Net increase/(decrease)</b>

Sruthan airgid bho ghnìomhachd maoineachaidh			Cash flows from financing activities
Maoineachadh bho Riaghaltas na h-Alba airson na bliadhna	3	5,154,000	5,154,000 Scottish Government funding for year
<b>Maoineachadh airgid bho Riaghaltas na h-Alba</b>		5,154,000	5,154,000 Scottish Government cash funding for year
<b>Meudachadh/(lùghdachadh) lom ann an airgead is suimeannan co-ionann ri airgead</b>		75,457	<b>Net increase/(decrease) in cash and cash equivalents</b>
Airgead is suimeannan co-ionann aig toiseach na bliadhna		95,647	76,998 Cash and cash equivalents at start of year
Airgead is suimeannan co-ionann aig deireadh na bliadhna	9	171,104	95,647 Cash and cash equivalents at end of year
Atharrachadh lom ann an cothromachaidhean airson airgid is suimeannan co-ionann ri airgead	9	75,547	18,649 Net change in cash and cash equivalent balances

# AITHRIS AIR ATHARRAICHEAN ANN AN EÀRRAINNEAN LUCHD- PÀIGHIDH CHISEAN

Airson na bliadhna a chòrochnaich air  
31 Màrt 2020

# STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

For the Year Ended 31 March 2020

Nòta  Note	Coitcheann Cùl- chuideachd  General Reserve	Peinnsean Ionmhas Cùl- chuideachd  Pension Fund Reserve	Ioman	
				Total £
<b>Cothromachadh air 1 Giblean 2019</b>	99,459	(1,258,000)	(1,158,541)	<b>Balance at 1 April 2019</b>
Caiteachas Lom an Sgeama Pheinnsein				Net Pension Scheme Expenditure
Gluasad gu fèicheadasan peinnsein	11	169,000	(169,000)	- Transfer to pension liabilities
Peinnseanan - Cosgaisean Ionmhais Lom	11	33,000	(33,000)	- Pensions - Net Finance Costs
Ath-thomhas air uallaichean a thaobh shochariean cluaineis	11		576,000	Remeasurements of retirement benefit obligations
Easbhaidh obrachaidh		(5,180,690)	-	(5,180,690) Operating deficit
<b>Teachd-a-steach is cosgais aithnichte iomlan airson 2019-20</b>		(4,978,690)	374,000	(4,604,690) <b>Total recognised income and expense for 2019-20</b>
Maoineachadh bho Riaghaltas na h-Alba	3	5,154,000	-	5,154,000 Funding from Scottish Government
<b>Co-chothrom air 31 Màrt 2020</b>		(274,769)	(884,000)	(609,231) <b>Balance at 31 March 2020</b>

Airson na bliadhna a chòrochnaich air 31  
Màrt 2019

For the Year Ended 31 March 2019

<b>Cothromachadh air 1 Giblean 2018</b>	103,083	(756,000)	(652,917)	<b>Balance at 1 April 2018</b>
Caiteachas Lom an Sgeama Pheinnsein				Net Pension Scheme Expenditure
Gluasad gu fèicheadasan peinnsein	11	175,000	(175,000)	- Transfer to pension liabilities
Peinnseanan - Cosgaisean Ionmhais Lom	11	22,000	(22,000)	- Pensions - Net Finance Costs
Ath-thomhas air uallaichean a thaobh shochariean cluaineis	11	-	(305,000)	Remeasurements of retirement benefit obligations
Easbhaidh obrachaidh		(5,354,624)	-	(5,354,624) Operating deficit
<b>Teachd-a-steach is cosgais aithnichte iomlan airson 2018-19</b>		(5,157,624)	(502,000)	(5,659,624) <b>Total recognised income and expense for 2018-19</b>
Maoineachadh bho Riaghaltas na h-Alba	3	5,154,000	-	5,154,000 Funding from Scottish Government
<b>Cothromachadh air 31 Màrt 2019</b>		99,459	(1,258,000)	(1,158,541) <b>Balance at 31 March 2019</b>

Tha na poileasaidhean cunntasachd is nòtaichean air taobhan-duilleig  
106 gu 129 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 106 to 129 form part  
of these accounts.

# NÒTAICHEAN AIRSON NAN CUNNTASAN

Airson na bliadhna a chòroch naich air  
31 Màrt 2020

## Fiosrachadh coitcheann

'S e buidheann phoblach neo-roinneil ghnìomhach a th' ann am Bòrd na Gàidhlig a tha cunntachail tro Mhiniestaran do Phàrlamaid na h-Alba. 'S e seòladh priomh oifis na buidhne, Taigh a' Ghlinne Mhòir, Rathad na Leacainn, Inbhir Nis IV3 8NW.

Air a stèidheachadh fo Achd na Gàidhlig (Alba) 2005 (An Achd) 's e Bòrd na Gàidhlig a' phriomh bhuidheann ann an Alba le uallach gus leasachaidhean Gàidhlig a chur air adhart agus gus comhairle a thoirt do Mhiniestaran na h-Alba mu chùisean Gàidhlig. Fo chumhachan na h-Achd, thathar ag iarraidh air Bòrd na Gàidhlig a dhleastanasan a thoirt gu buil le sùil gus inbhe na Gàidhlig a dhèanamh tèarainte mar chànan oifigeil ann an Alba a tha a' faighinn spèis a tha co-ionann ris an spèis a th' ann don Bheurla.

## Poileasaidhean Cunntasachd

Tha na cunntasan air an ullachadh a rèir Stiùireadh nan Cunntasan a dh'fhoillsich Ministearan na h-Alba do Bhòrd na Gàidhlig. Fo Stiùireadh nan Cunntasan sin feumar cumail ri Leabhran Aithrisean Ionmhasail Roinn-Ionmhas na Banrigh 2018-19 (FReM). Tha na poileasaidhean cunntasachd san leabhran a' cumail ri Poileasaidhean Cunntasachd Coitcheann mar a tha iad air an cur an cèill ann an Inbhean Eadar-nàiseanta airson Aithrisean Ionmhasail (IFRS) ris an do dh'aontaich an t-Aonadh Èòrpach agus ann an Achd nan Companaidhean 2006, chun na h-ire agus gu bheil sin ciallach is iomchaidh ann an co-theacsa na Roinne Poblaich. Tha mìnneachadh air na poileasaidhean cunntasachd a chuireadh an sàs gu h-losal. Chaidh an cur an sàs gu cunbalach ann a bhith dèligeadh ri nithean a bha gam meas susbainteach a thaobh nan cunntasan.

## Am Modh Cunntasachd

Thathar ag ullachadh nan cunntasan a rèir modh na cosgais eachdraidheil, air an atharrachadh le ath-luachadh air cuid de na so-mhaoinean agus fèicheanasan gu luach cothromach mar a tha air obrachadh a-mach leis na h-inbhean cunntasachd buntainneach agus a rèir ùmhlaichd riatanasan an FReM.

# NOTES TO THE ACCOUNTS

For the Year Ended 31 March  
2020

## General Information

Bòrd na Gàidhlig is an executive non-departmental public body, responsible through Ministers to the Scottish Parliament. The address of its principal office is Great Glen House, Leachkin Road, Inverness IV3 8NW.

Established under the Gaelic Language (Scotland) Act 2005 (The Act) Bòrd na Gàidhlig is the principal public body in Scotland responsible for promoting Gaelic development and providing advice to the Scottish Ministers on Gaelic issues. Under the terms of the Act, Bòrd na Gàidhlig is required to exercise its functions with a view to securing the status of Gaelic as an official language of Scotland commanding equal respect to the English language.

## Accounting Policies

The accounts are prepared in accordance with the Accounts Direction issued to Bòrd na Gàidhlig by the Scottish Ministers. This Accounts Direction requires compliance with HM Treasury's 2019-20 Finance Reporting Manual (FReM). The accounting policies contained in the manual follow Generally Accepted Accounting Policies as defined in International Financial Reporting Standards (IFRS) as adopted by the European Union and the Companies Act 2006 to the extent that it is meaningful and appropriate in the Public Sector context. The accounting policies adopted are as described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

## Accounting Convention

The accounts are prepared under the historical cost convention, modified by the revaluation of certain assets and liabilities to fair value as determined by the relevant accounting standards and subject to the requirements of the FReM.

## So-mhaoinean Neo-làithreach

### (1) Thathar a' luachadh so-mhaoinean neo-làithreach sna cunntasan san dòigh a leanas:

Chaidh gach so-mhaoin neo-làithreach a tha ga làn-chleachdadh a luachadh a rèir a cosgais eachdraidheil, air atharrachadh a rèir beatha nan so-mhaoinean gus am bi luach ann às dèidh call luach a tha na luach cothromach.

Cha bhithear a' comharrachadh ach so-mhaoinean a tha cosg £1,000 no barrachd mar chalpa agus thèid dèligeadh ri nithean le cosgais a tha nas lugha na sin mar chaiteachas teachd-a-steach.

### (2) Call Luach

Bithear a' comharrachadh call luach air gach so-mhaoin neo-làithreach shusbaiteach air stèidh loidhne dhìrich. Chaidh ath-sgrùdadadh a dhèanamh air beatha nan so-mhaoinean tron bhliadhna, a' dèanamh cinnteach gu bheil iad fhathast nan deagh thuaimsean air beatha eaconamach feumail nan so-mhaoinean.

Seòrsa So-mhaoin	Beatha nan So-mhaoin
Uidheamachd na h-Oifis	4 Bhliadhna
Uidheam is Àirneis	4 Bhliadhna
Uidheamachd Coimpiutaireachd	3 Bhliadhna

Tha call luach air seo-mhaoinean neo-làithreach anns a' bhliadhna a gheibhearr iad, ach chan ann sa bhliadhna cuidteachaidh.

Thèid sgrùdadadh a dhèanamh air so-mhaoinean gus faicinn a bheil isleachadh sam bith san luach aca

## Cùl-stòran

Tha an Cùl-stòr Coitcheann air a dhèanamh suas den chòrr den chaiteachas thairis air teachd-a-steach air gniomhan maoinichte bhon Tabhartas-gus-Cuideachadh.

## Airgead is Nithean Co-ionann

Tha airgead is suimeannan co-ionann ri airgead ann an aithris air an t-suidheachadh ionmhasail a' gabhail a-steach airgead sa bhanca agus ri làimh.

## Buidheann a tha a' Cumail a' Dol

Tha am BnG mothachail air mar a tha e an urra ri taic maoineachaidd leantainneach a bhith ann bho Mhinstearan Riaghaltas na h-Alba. Chan eil adhbhar sam bith ann do BnG smaoineachadh nach fhaigh sinn taic maoineachaidd bhon roinn is aonta bho na Ministearan san àm ri teachd no gum faigh Bòrd na Gàidhlig nas lugha taice. Mar sin, chaidh a mheasadh gun robh e iomchaidh na Cunntasan seo ullachadh leis an tuigse gun cum a' bhuidheann a' dol. Tha

## Non-current assets

### (1) Valuation of non-current assets are recognised in the accounts as follows:

All non-current assets in full use have been valued at historic cost, adjusted in accordance with the asset lives assigned to give a depreciated value which equates to fair value.

Only assets costing £1,000 and more are capitalised and items below this amount are treated as revenue expenditure.

### (2) Depreciation

Depreciation is provided on all tangible non-current assets on a straight-line basis. Asset lives were reviewed during the year ensuring that they continue to represent a reasonable estimate of useful economic life.

Asset Category	Asset Lives
Office Equipment	4 Years
Fixtures & fittings	4 Years
Computer Equipment	3 Years

Non-current assets are depreciated in the year of acquisition but not in the year of disposal.

Assets are reviewed for any indicators of impairment.

## Reserves

The General Reserve represents the excess of expenditure over income on Grant-in-Aid funded activities.

## Cash and Cash Equivalents

Cash and cash equivalents in the statement of financial position comprise cash at bank and on hand.

## Going Concern

BnG is cognisant of its reliance on the Scottish Government Ministers' continued financial support. BnG has no reason to believe that the department's future sponsorship and future Ministerial approval will not be forthcoming or will only provide a reduced support to Bòrd na Gàidhlig. Given the above it has accordingly been considered appropriate to adopt a going concern basis for the preparation of these

co-dhùnad a' bheachdachaidh aig Bòrd na Gàidhlig air cho iomchaidh 's a tha e tuigse a bhith ann gum bi a' bhuidheann a' cumail a' dol sa bhliadhna làithrich air a mhìneachadh san Aiste Coileanaidh air taobh-duilleig 32.

## Cis Luach-leasaichte

Nochdar VAT nach fhaighear air ais san Aithris air Caiteachas Lom lomlan mar chosgais san ùine san robh a' chosgais.

## Tabhartas gus Cuideachadh bhon Riaghaltas

Bithear a' nochdad an Tabhartais gus Cuideachadh a gheibhearr airson gnìomhan obrachaidd coitcheann is pròiseactan calpa mar theachd-a-steach maoineachaidd agus thèid a chur gu dìreach chun na Maoine Coitchinne.

## A' Comharrachadh Teachd-a-steach

'S e a th' ann an teachd-a-steach luach iomlan an teachd-a-steach a fhuras.

Tha na tabhartasan teachd-a-steach a fhuras bho Riaghaltas na h-Alba agus bho bhuidhnean eile air an cur ris an Aithris air Caiteachas Lom lomlan airson na bliadhna dom buin iad.

## A' Comharrachadh Chosgaisean

Tha cosgaisean air an toirt dheth anns an Aithris air Caiteachas Lom lomlan airson na bliadhna dom buin iad.

## Peinnseanan

Tha plana peinnsein le sochairean suidhichte air a chur air dòigh le Comhairle na Gàidhealtachd do luchd-obrach Bhòrd na Gàidhlig.

Airson an sgeama pheinnsein air a bheil aithris ann an nòta 11, thathar a' comharrachadh an eadar-dhealachaidh eadar luach cothromach nan so-mhaoinean agus luach làithreach nan uallaichean airson sochairean suidhichte mar shomhaoin no fèicheanas san aithris air an t-suidheachadh ionmhasail. Bidh clèireach-urras ag obrachadh a-mach dè na h-uallaichean a th' ann a thaobh shocairean suidhichte le bhith a' cleachdad a' mhodh far an dèanar ro-thomhas air na h-aonadan creideis.

Bithear a' comharrachadh nan cosgaisean seirbheis a dh'èirich bho bhith a' toirt shocairean cluaineis do luchd-obrach rè na bliadhna, còmhla ri cosgaisean sam bith a dh'èirich bho shocairean co-cheangailte ri seirbheis a rinneadh roimhe, mu choinneamh chosgaisean luchd-obrach na bliadhna.

Accounts. The conclusion of Bòrd na Gàidhlig's consideration of the appropriateness of the going concern basis for the current year is detailed in the Performance Report at page 32.

## Value Added Tax

Irrecoverable VAT is charged in the Statement of Comprehensive Net Expenditure in the period in which it has been incurred.

## Government Grant-in-Aid

Grant-in-Aid received to cover general operating activities and capital projects is shown as financing income and credited directly to the General Fund.

## Income Recognition

Income represents the total value of income received.

Income grants received from The Scottish Government and other organisations are credited to the Statement of Comprehensive Net Expenditure in the year to which they relate,

## Expense Recognition

Expenses are debited to the Statement of Comprehensive Net Expenditure in the year to which they relate.

## Pensions

A defined benefit pension plan is in place with Highland Council for Bòrd na Gàidhlig employees.

For this pension scheme reported in note 11, the difference between the fair value of the assets and the present value of the defined benefit obligation is recognised as an asset or liability in the statement of financial position. The defined benefit obligation is actuarially calculated using the projected unit credit method.

The service cost of providing retirement benefits to employees during the year, together with the cost of any benefits relating to past service, is charged to other operating costs in the year.

Nochdar creideas, a' riochdachadh nan toraidhean a thathar an dùil a gheibhear bho sho-mhaoinean an sgeama chluaineis thar na bliadhna, fo theachd-a-steach ionmhasail. Tha seo stèidhichte air luach margaidh so-mhaoinean an sgeama aig toiseach na bliadhna.

Thèid cosgais cuideachd a chomharrachadh taobh a-staigh teachd-a-steach ionmhasail, agus sin a' sealltainn a' mheudachaidd ris a bheilear an dùil ann am fèicheanasan sgeama nan sochairean cluaineis rè na bliadhna. Tha seo ag èirigh bho mar a tha bliadhna nas lugha ann gus am feumar fèicheanasan an sgeama a phàigheadh.

Bithear a' nochdadhbhùannachdan is call, a tha a rèir na thomhais clèireach-urrais, sa bhad san aithris air caiteachas lom iomlan.

## Buidhnean Co-cheangailte

'S e buidheann phoblach neo-roinneil a th' ann am Bòrd na Gàidhlig le taic maoineachaidh bhon Bhuidheann-stiùiridh airson ionnsachaidh aig Riaghaltas na h-Alba. Tha a' Bhuidheann-stiùiridh air a meas mar bhuidhinn cho-cheangailte. Tron bhliadhna, bha grunn għluasadan airgid susbainteach aig Bòrd na Gàidhlig leis a' Bhuidhinn-stiùiridh. A bharrachd air seo, tha grunn għluasadan airgid susbainteach air a bhith an le buidhnean riaghaltas eile, le buidhnean aig an riaghaltas nàiseanta, le ùghdarrasan ionadail agus le buidhnean poblach riaghaltas neo-roinneil. Rè na bliadhna, chan eil għuasad airgid susbainteach air a bhith ann eadar Ball sam bith den Bhòrd-stiùiridh agus Bòrd na Gàidhlig. Tha Nòta 12 de na cunntasan seo a' toirt seachad sealladh mionaideach air suimeannan a chaidh a phàigheadh agus aontachadh luach £1,000 no nas mothann a' bhliadhna ionmhais eadar Bòrd na Gàidhlig agus buidhnean far a bheil ceangal ann ri Buill a' Bhùird-stiùiridh.

## Ionnsramaidean ionmhasail

Tha so-mhaoinean agus fèicheanasan ionmhasail air an comharrachadh nuair a bhios am BnG a' dol na phàrtaidh air ullachaidhean cùmhñantail na h-ionnsramaid. Tha so-mhaoinean is fèicheanasan ionmhasail air an seòrsachadh a rèir 's dè dìreach a chaidh aontachadh anns a' chùmhñant.

## So-mhaoinean agus fèicheanasan ionmhasail

Aig toiseach gnothaich tha na so-mhaoinean agus na fèicheanasan ionmhasail uile air an tomhas a rèir prìs a' għniomh-mħalair (a' gabha il-a-steach na chosg an għniomh-mħalair). Air ceann-latha na duilleige cothromachaidd tha so-mhaoinean is fèicheanasan ionmhasail air an comharrachadh a rèir an luach às dèidh chosgaisean a dh'èireas bho īsleachadh luach.

A credit representing the expected return on the assets of the retirement benefits scheme during the year is included within finance income. This is based on the market value of the assets of the scheme at the start of the year.

A charge is also made within finance income representing the expected increase in the liabilities of the retirement benefit scheme during the year. This arises from the liabilities of the scheme being one year closer to payment.

Actuarial gains and losses are recognised immediately in the statement of comprehensive net expenditure.

## Related Parties

Bòrd na Gàidhlig is a non-departmental public body sponsored by the Scottish Government Learning Directorate. The Directorate is regarded as a related party. During the year Bòrd na Gàidhlig has had a number of material transactions with the Directorate. In addition, Bòrd na Gàidhlig has had a number of transactions with other government departments, central government bodies, local authorities and other non-departmental government public bodies. During the year no Board Members have undertaken any material transactions with Bòrd na Gàidhlig. Note 12 to these accounts gives details of payments and approvals £1,000 and greater made during the financial year between Bòrd na Gàidhlig and organisations where Board Members have a connection.

## Financial Instruments

Financial assets and financial liabilities are recognised when BnG becomes a party to the contractual provisions of the instrument. Financial liabilities are classified according to the substance of the contractual arrangements entered into.

## Financial assets and liabilities

All financial assets and liabilities are initially measured at transaction price (including transaction costs). At the balance sheet date financial assets and liabilities are held at amortised cost.

Chan eilear a' frith-chothromachadh so-mhaoinean agus fèicheanasan ionmhasail anns an aithris air an t-suidheachadh ionmhais ach a-mhàin ann an suidheachadh far a bheil, agus dìreach ann an suidheachadh far a bheil, còir lagħail ann a tha comasach air cur an gn̄iomh gus na suimean aithnichte fhrit̄-chothromachadh agus am BnG an dùil an dàrma cuid rèiteachadh a dhèanamh air stèidh lom, no an so-mhaoin a thoirt gu buil agus am fèicheanas a rèiteachadh aig an aon àm.

Chan eil gin de na h-ionnsramaidean ionmhasail a leanas aig Bòrd na Gàidhlig:-

- Ionnsramaidean airson fiachan
- Airgead seilbhe
- Nòtaichean lasaid a Ghabhas Atharrachadh
- Ionnsramaidean ionmhasail airson Chùmhñantan So-mhaoine
- Ionnsramaidean fa chomhair Call

Chan eil gin a sho-mhaoinean no fhèicheanasan ionmhasail againn a tha air an luachachadh fon mhodh chunntasachd Luach Cothromach. 'S e stòrasan airgid, no stòrasan a ghabhas tionndadh gu airgead, a-mhàin a th' aig Bòrd na Gàidhlig.

### Ath-sgrùdadh air Poileasaidhean Cunntasachd

A' leantainn Inbhe Cunntasachd 8, Poileasaidhean Cunntasachd, Atharrachaidhean ann an Tuairmsean agus Mearachdan, rinn am BnG ath-sgrùdadh air na poileasaidhean cunntasachd aige uile gus dèanamh cinnteach gun robh iad fhathast iomchaidh.

### A' Gabhail Inbhean Ùra is Ùraichte Os Làimh

A' Gabhail Inbhean Ùra is Ùraichte Os Làimh

a) Inbhean, atharrachaidhean agus mìneachaidhean a bha an sàs sa bhliadhna seo

Anns a' bhliadhna làithreach, tha am BnG air grunn atharrachaidhean do dh'Inbhean is Mineachaidhean IFRS a chur an sàs a bhios an gn̄iomh airson na bliadhna a thòisicheas air no às dèidh 1 Faoilleach 2019. Cha tug mar a chaidh na h-Inbhean sin a ghabhail os làimh buaidh shusbainteach air an fhiosrachadh foillsichte no air na suimean a tha air an aithris anns na h-aithrisean ionmhasail seo:

- IFRIC 23: Mì-chinnt a Thaobh mar a Dhèiligeir ris a' Chìs Chosnайдh
- Atharrachaidhean do IFRS 9: Feartan Ro-phàighidh le Dìoladh Àicheil
- Leasachaidhean bliadhnailean do dh'ibhean ann an cuairt IFRS 2015-17

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the BnG intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Bòrd na Gàidhlig does not hold any of the following financial instruments:-

- Debt Instruments
- Investments
- Convertible Loan Notes
- Derivative Financial Instruments
- Hedging Instruments

There are no financial assets or liabilities valued under Fair Value accounting. Bòrd na Gàidhlig only holds cash and liquid resources.

### Review of Accounting Policies

In accordance with Accounting Standard 8, Accounting Policies, Changes in Estimates and Errors, BnG undertook a review of all its accounting policies to ensure their continued relevance.

### Adoption of New and Revised Standards

Adoption of new and revised Standards

a) Standards, amendments and interpretations effective in the current year

In the current year, BnG has applied a number of amendments to IFRS Standards and Interpretations that are effective for an annual period that begins on or after 1 January 2019. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements:

- IFRIC 23: Uncertainty over Income Tax Treatment
- Amendment to IFRS 9: Prepayment Features with Negative Compensation
- Annual Improvements to IFRS Standards 2015-2017 Cycle

- Atharrachaidhean do IAS 19: Atharrachadh, Giorrachadh no Rèiteachadh Plana
- b) Inbhean, atharrachaidhean agus mìneachaidhean a chaidh a chur an sàs gu tràth am-bliadhna

Cha deach inbhe, atharrachadh no mìneachadh a chur an sàs gu tràth am-bliadhna.

- c) Inbhean, atharrachaidhean agus mìneachaidhean a chaidh fhoillseachadh ach nach deach a chur an sàs am-bliadhna

Air an latha a chaidh na h-aithrisean ionmhais seo ùghdarrachadh, chan eil am BnG air na h-inbhean ùr is ùraichte aig an IFRS, a chaidh fhoillseachadh ach nach eil an gnìomh fhathast, a chur an sàs;

- IFRS 16: Aontaidhean-màil - tha Roinn Ionmhais na Banrigh air aontachadh nach tèid seo a chur an sàs gu 1 Giblean 2021
- IFRS 17: Cùmhnantan Àrachais - bidh seo an sàs bho 1 Faoilleach 2021. Cha deach a ghabhail os làimh airson cleachdadh san AO fhathast.
- Atharrachaidhean do dh'lomraighean air an Fhrèama Bhun-bheachdail ann an Inbhean IFRS – an gnìomh airson na h-ùine a' tòiseachadh air, no às dèidh 1 Faoilleach 2020
- Atharrachaidhean do IAS 1 agus IAS 8 (A' mineachadh Susbainteach) – an gnìomh airson na h-ùine a' tòiseachadh air, no às dèidh 1 Faoilleach 2020
- Atharrachaidhean do IFRS 9, IAS 29 agus IAS 7 (Ath-leasachadh air Slatan-tomhais lìre an Rèidh) – an gnìomh airson na h-ùine a' tòiseachadh air, no às dèidh 1 Faoilleach 2020
- Atharrachaidhean do IAS 1 (A' comharrachadh Fèicheanasan mar Làithreach no Neo-làithreach) - an gnìomh airson na h-ùine a' tòiseachadh air, no às dèidh 1 Faoilleach 2022. Cha deach a ghabhail os làimh airson cleachdadh san AO fhathast.

Chan eil am Bòrd an dùil gun toir mar a chaidh na h-Inbhean sin a ghabhail os làimh buaidh shusbainteach air na h-aithrisean ionmhais anns an àm ri teachd, ach a-mhàin mar a thathar a' toirt fa-near gu h-ìosal.

Tha IFRS 16 Lìosan a' dol an àite IAS 17 Lìosan agus tha am FReM ga chur an sàs bho 1 Giblean 2021. Tha IFRS 16 a' ghabhail a-steach modail cunntasachd aon ghabhaltach a tha a' riochdachadh nan so-mhaoinean agus fèicheanasan aig ghabhaltach ann an dòigh nas fheàrr, agus a bheir seachad foillseachaidhean leasaichte gus cur ris soilleireachd na h-aithris air calpa a thathar a' cleachdadh.

Fo IFRS 16, feumaidh gabhaltaich so-mhaoinean agus fèicheanasan airson lìosan le teirm nas fhaide na 12 mìosan

- Amendments to IAS 19: Plan Amendment, Curtailment or Settlement
- b) Standards, amendments and interpretations early adopted this year

There are no new standards, amendments or interpretations early adopted this year.

- c) Standards, amendments and interpretations issued but not adopted this year

At the date of authorisation of these financial statements, BnG has not applied the following new and revised IFRS Standards that have been issued but are not yet effective:

- IFRS 16: Leases – HM Treasury have agreed to defer implementation until 1 April 2021
- IFRS 17: Insurance Contracts – applicable for periods beginning on or after 1 January 2021. Not yet endorsed for use in the EU
- Amendments to References to the Conceptual Framework in IFRS Standards – applicable for period beginning on or after 1 January 2020
- Amendments to IAS 1 and IAS 8 (Definition of Material) – applicable for periods beginning on or after 1 January 2020
- Amendments to IFRS 9, IAS 29 and IFRS 7 (Interest Rate Benchmark Reform) – applicable for periods beginning on or after 1 January 2020
- Amendment to IAS 1 (Classification of Liabilities as Current or Non-Current) – applicable for periods beginning on or after 1 January 2022. Not yet endorsed for use in the EU.

The Board does not expect that the adoption of the Standards listed above will have a material impact on the financial statements in future periods, except as noted below.

IFRS 16 Leases supersedes IAS 17 Leases and is being applied by the FReM from 1 April 2021. IFRS 16 introduces a single lessee accounting model that results in a more faithful representation of a lessee's assets and liabilities, and provides enhanced disclosures to improve transparency of reporting on capital employed.

Under IFRS 16, lessees are required to recognise assets and liabilities for leases with a term of more

aithneachadh, mura h-eil luach iosal aig an t-so-mhaoin bhunasach. Ged nach eil mìneachadh coitcheann ann de 'luach iosal' air òrdachadh, BnG air roghainn an luach stairsneach mar chalpa de £5,000 a chleachdadh gus co-dhùnadadh de na so-mhaoinean a thèid fhoillseachadh. Chan eil lìos-ionmhasail sam bith aig BnG aig an àm seo. Bidh a h-uile lìos a tha an gniomh a' tighinn taobh a-staigh IFRS 16 fo na riaghailtean 'seanair' a tha air an òrdachadh anns an FReM airson a bhith a' gluasad gu IFRS 16. Anns na bliadhnaichean ri teachd thèid beachdachadh air cùmhnan tan ura agus ath-aontachaidhean cùmhnan ath-sgrùdadhe feuch an gabh an cur fo IFRS agus iad air an comharrachadh gu soilleir mar sho-mhaoinean còir-air-cleachdad. Thèid so-mhaoinean a tha aithnichte fo IFRS 16 a chumail air an Aithris air an t-Suidheachadh ionmhasail mar (i) so-mhaoinean còir-air-cleachdad a tha a' riochdachadh còir a' Bhùird na so-mhaoinean lìosaichte bunaiteach a chleachdad; agus (ii) fèicheanasan lìosa a tha a' riochdachadh an dleastanas paighidhean lìosa a dhèanamh.

Gus so-mhaoin lìosaichte a chur don Aithris air an t-Suidheachadh ionmhasail feumar call luach agus riadh a chur air an t-so-mhaoin còir-air-cleachdaidh agus air an fhèicheanas lìosa. Bidh ath-phàighidhean airgid cuideachd air an aithneachadh anns an Aithris air Sruth Airgead, mar a tha riatanach fo IAS 7.

Mar thoradh air an fheum a bhith ag ath-mheasadh àireamhachadh lìosan, còmhla ri mì-chinnt mu ghniomhachd lìosaidh ris a bheil dùil bhon Ghiblean 2021 agus às a dhèidh, tha e do-dhèanta aig an ire seo a bhith a' tomhas dè a' bhuaidh ris a bheilear an dùil bho bhith a' cur na h-inbhe an gniomh ann an 2021/22. Ach chan eil BnG an dùil gun toir cur an gniomh na h-inbhe seo buaidh shusbainteach air na h-aithrisean ionmhasail.

### **Prìomh Fhiosrachadh Co-cheangailte ri Breithneachadh, Tuairmsean agus Mì-chinnt**

Ann a bhith a' cur poileasaidhean cunntasachd a' Bhùird an sàs, feumar breithneachadh is tuairmsean a dhèanamh agus beachdan a ghabhail mu na suimeannan airson so-mhaoinean is fèicheanasan a thathar a' giùlan nach eil follaiseach bho bhith a' coimhead air tùsan eile.

Tha na tuairmsean agus na beachdan a chaidh a ghabhail co-cheangailte riutha stèidhichte air fiosrachadh eachdraidheil agus cùisean eile a tha gam meas buntainneach. Thèid ath-sgrùdadhe a dhèanamh gu cunbalach air na tuairmsean is beachdan a chaidh a ghabhail co-cheangailte riutha. Bithear a' comharrachadh atharrachaidhean air tuairmsean cunntasachd sa bhliadhna san deach an tuairmse atharrachadh ma tha an t-atharrachadh a' toirt buaidh a-mhàin air a' bhliadhna

than 12 months, unless the underlying asset is of low value. While no standard definition of 'low value' has been mandated, BnG elected to utilise the capitalisation threshold of £5,000 to determine the assets to be disclosed. BnG does not have any existing finance leases. All existing operating leases will fall within the scope of IFRS 16 under the 'grandfathering' rules mandated in the FReM for the initial transition to IFRS 16. In future years new contracts and contract renegotiations will be reviewed for consideration under IFRS 16 as implicitly identified right-of-use assets. Assets recognised under IFRS 16 will be held on the Statement of Financial Position as (i) right of-use assets which represent the Board's right to use the underlying leased assets; and (ii) lease liabilities which represent the obligation to make lease payments.

The bringing of leased assets onto the Statement of Financial Position will require depreciation and interest to be charged on the right-of-use asset and lease liability, respectively. Cash repayments will also be recognised in the Statement of Cash Flows, as required by IAS 7.

Due to the need to reassess lease calculations, together with uncertainty on expected leasing activity from April 2021 and beyond, a quantification of the expected impact of applying the standard in 2021/22 is currently impracticable. However, the Board does expect the implementation of this standard to have a material impact on the financial statements.

### **Key Sources of Judgement, Estimation & Uncertainty**

In the application of BnG's accounting policies, judgements, estimates and assumptions are required about the carrying amounts of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

sin, no thèid an comharrachadh sa bhliadhna san deach an t-atharrachadh a dhèanamh agus ann am bliadhnaichean ri thighinn ma tha an t-atharrachadh a' toirt buaidh air a' bhliadhna sin agus bliadhnaichean ri thighinn.

'S e aon de na pìosan fiosrachaidh as cudromaiche a chleachdar gus tuairmsean a dhèanamh, an easbhaidh ann am maoin nam peinnseanan. Ged a tha easbhaidh nach beag ann am maoin nam peinnseanan, tha barantas aig BnG gun deigheadh easbhaidh sam bith a bhiodh ann a phàigheadh le Riaghaltas na h-Alba. Gheibhear fiosrachadh air peinnseanan ann an Nòta 11, a' gabhail a-steach mion-sgrùedad air dè a' bhuaidh a bhios aig atharrachaidhean ann am modhan is beachdan air na toraidhean.

'S e am breithneachadh as cudromaiche a nithear, am fear mu Bhuidheann a tha a' Cumail a' Dol. Ged a tha easbhaidh nach beag ann am maoin nam peinnseanan, tha barantas aig BnG gun deigheadh easbhaidh sam bith a bhiodh ann a phàigheadh le Riaghaltas na h-Alba.

Tha fiosrachadh mu stiùireadh nam priomh chunnartan is cùisean eile a tha mu choinneamh na buidhne ri fhaighinn anns an Aithisg Coileanaidh air taobh-duilleig 28.

A key source of estimation is the pension deficit. Whilst there is a substantial pension deficit, BnG has a guarantee that any deficit would be met by the Scottish Government. Pension information is provided at Note 11, including sensitivity analysis of the results to the methods and assumptions used.

The most critical judgement is that of Going Concern. Whilst there is a substantial pension deficit, BnG has a guarantee that any deficit would be met by the Scottish Government.

Information about the management of the key risks and issues facing the organisation is provided in the Performance Report at page 28.

## 3

### Grant-in-Aid

	2020 £	2019 £	
Tabhartas iomlan gus Cuideachadh a fhuras comharrachte fon Chùl-stòr Choitcheann san Aithris air an t-Suidheachadh Ionmhasail	5,154,000	5,154,000	Total Grant-in-Aid received credited to the General Reserve in the Statement of Financial Position

Bidh ìre an Tabhartais gus Cuideachadh (GIA) air aontachadh le Ministerian na h-Alba sa chìad dol a-mach, mar phàirt de phròiseas Buidseat na h-Alba. Dh'fhaodadh an uair sin gun tèid am figear sin atharrachadh agus sin aontaichte leis an roinn mhaoineachaidh againn agus iad a' gabhail ealla ri prògram obrach BnG.

The amount of Grant-in-Aid is initially agreed by Scottish Ministers, as part of the Scottish Budget process. This figure is then subject to adjustments as agreed with the sponsor department to reflect BnG's programme of work.

## 4

### Other income

	2020 £	2019 £	
Comann nam Pàrant - maoineachadh do na Tràth-bhliadhnaichean	100,000	100,000	Comann nam Pàrant - Early Years' Funding
Alba Chruthachail - Maoin nan Ealain Gàidhlig	15,099	9,901	Creative Scotland - Gaelic Arts Fund
Foras na Gaeilge	3,410	5,000	Foras Na Gaeilge
Alba Chruthachail	-	19,144	Creative Scotland
Teachd-a-steach Iomlan Eile	118,509	134,045	Total Other Income

# 5

## Cosgaisean Luchd-obrach

### Staff costs

	2020 £	2019 £	
Pàigheadh is Tuarastalan (A' gabhail a-steach Buill a' Bhùird-stiùiridh)	849,572	825,409	Wages and salaries (Including Board Members')
Cosgaisean shochairean sòisealta	73,298	84,319	Social Security Costs
Cosgaisean Peinnsean Eile	306,175	310,626	Other Pension Costs
Cosgaisean Luchd-obrach lomlan	1,229,045	1,220,354	Total Staff Costs

Tha mineachadh nas mionaidiche air cosgaisean luchd-obrach san Aithisg air Luchd-obrach air taobh-duilleig 91

Further analysis of staff costs is located in the Staff Report on page 91

# 6

## Caiteachas Obrachaidh Eile

### Other Operational Expenditure

Tha Caiteachas Obrachaidh Eile air a roinn eadar Cosgaisean Ruith (gun a bhith gabhail a-steach cosgaisean luchd-obrach) agus Cosgaisean Leasachaidh, a tha stèidhichte air Plana Gnìomh le priomh thargaidean is cinn-uidhe a stèidhich Riaghaltas na h-Alba.

The Other Operational Expenditure is split between the Running Costs (excluding staff costs) and the Development Costs, which are based on an Operating Plan detailing key targets and milestones set by the Scottish Government.

	2020 £	2019 £	
CAITEACHAS OBRACHAIDH EILE - COSGAISEAN RUITH			OTHER OPERATIONAL EXPENDITURE - RUNNING COSTS
Cosgaisean a' Bhùird is Luchd-obrach (gun chosgaisean Thuarastalan)	134,161	104,066	Board and Staff Costs (excluding Salary costs)
Cisean Sgrùdaidh (sgrùdadhbh tonn taobh a-muigh)	27,119	28,859	Audit Fees (external audit)
Cosgaisean Ruith na h-Oifis	226,537	255,619	Office Running Costs
Dàimh Poblach & Margaidheachd	35,553	21,348	Pr & Marketing
Cisean Proifeiseanta	97,891	29,204	Professional Fees
	521,261	439,096	
CAITEACHAS OBRACHAIDH EILE - COSGAISEAN LEASACHAIDH			OTHER OPERATIONAL EXPENDITURE - DEVELOPMENT COSTS
A' toirt fàs air cleachdadadh na Gàidhlig	1,832,149	1,228,464	Increasing The Use Of Gaelic
A' toirt fàs air cleachdadadh na Gàidhlig	1,353,672	1,797,166	Increasing The Learning Of Gaelic
A' cur deagh iomhaigh air adhart airson na Gàidhlig	330,072	781,589	Promoting A Positive Image Of Gaelic
	3,515,893	3,807,219	
Caiteachas Obrachaidh Eile lomlan	4,037,154	4,246,315	Total Other Operational Expenditure

## 7

**Seilbh, uidheam is acfhainn****Property, plant and equipment**

	<b>Uidheamachd na h-Ofis</b>  Office Equip	<b>Uidheam is Àirneis</b>  Fixtures & Fittings	<b>Uidheamachd Coimpiutaireachd</b>  Computer Equip	<b>Iomlan</b>  Total	
COSGAIS	-	-	-	-	COST
Air 1 dhen Giblean 2019	6,420	14,964	62,493	83,877	At 1 April 2019
Nithean a chuireadh ris	-	-	-	-	Additions
Cuidteasan	-	-	-	-	Disposals
Air 31 Màrt 2020	6,420	14,964	62,493	83,877	At 31 March 2020
Call Luach					Depreciation
Air 1 Giblean 2019	6,420	14,964	62,493	83,877	AT 1 APRIL 2019
Ri chomharrachadh sa bhliadhna	-	-	-	-	Provided in Year
A thaobh chuidteasan	-	-	-	-	Relating to Disposals
Air 31 Màrt 2020	6.420	14.964	62.493	83.877	At 31 March 2020
Luach Leabhair Lom air 31 Màrt 2020	-	-	-	-	Net Book Value at 31 March 2020
Luach Leabhair Lom air 1 Giblean 2019	-	-	-	-	Net Book Value at 1 April 2019

	<b>Uidheamachd na h-Ofis</b>  Office Equip	<b>Uidheam is Àirneis</b>  Fixtures & Fittings	<b>Uidheamachd Coimpiutaireachd</b>  Computer Equip	<b>Iomlan</b>  Total	
COSGAIS	-	-	-	-	COST
Air 1 dhen Giblean 2018	6,420	14,964	62,493	83,877	At 1 April 2018
Nithean ùra	-	-	-	-	Additions
Cuidteasan	-	-	-	-	Disposals
Air 31 Màrt 2019	6,420	14,964	62,493	83,877	At 31 March 2019
Call Luach					Depreciation
Air 1 dhen Giblean 2018	6,420	14,964	62,493	83,877	AT 1 APRIL 2018
Ri chomharrachadh sa bhliadhna	-	-	-	-	Provided in Year
A thaobh chuidteasan	-	-	-	-	Relating to Disposals
Air 31 Màrt 2019	6.420	14.964	62.493	83.877	At 31 March 2019
Luach Leabhair Lom air 31 Màrt 2019	-	-	-	-	Net Book Value at 31 March 2019
Luach Leabhair Lom air 1 Giblean 2018	-	-	-	-	Net Book Value at 1 April 2018

**8****Suimeannan a tha Còir againn  
Fhaighinn taobh a-staigh Bliadhna****Amounts Falling Due within one Year**

	2020 £	2019 £	
Suimeannan a tha Còir againn Fhaighinn taobh a-staigh Bliadhna:			Amounts falling due within one year:
Ro-phàigheadh is Teachd-a-steach Cruinnichte	70,038	97,043	Prepayments and Accrued Income
Malaирt is nithean eile a gheibhear	71,077	5,000	Trade and Other Receivables
Nithean eile a gheibhear - lomlan	141,115	102,043	Total Other Receivables

**9****Airgead is nithean co-ionann****Cash and cash equivalents**

	2020 £	2019 £	
Cothromachadh air 1 Giblean	95,647	76,998	Balance at 1 April
Atharrachadh lom ann an cothromachaidhean airson airgid is suimeannan co-ionann ri airgead	75,457	18,649	Net change in cash and cash equivalent balances
Cothromachadh air 31 Màrt	171,104	95,647	Balance at 31 March
Air 31 Màrt 2020, bha na cothromachaidhean a leanas air an cumail:			The following balances at 31 March 2020 were held:
Seirbheis Banca an Riaghaltais is airgead làimhe.	171,104	95,647	Government Banking Service and cash in hand.
	171,104	95,647	

**10****Malaирt is nithean eile a gheibhear****Trade and other payables**

	2020 £	2019 £	
Suimeannan a tha Còir againn Fhaighinn taobh a-staigh Bliadhna:			Amounts falling due within one year:
Nithean malaирt rim pàigheadh	5,724	35,581	Trade Payables
Nithean Cruinnichte is Teachd-a-steach ri Thighinn	31,726	62,650	Accruals and Deferred Income
	37,450	98,231	

# 11

## Peinnseanan

Tha ballrachd aig Bòrd na Gàidhlig ann an Sgeama Peinnsein Comhairle na Gàidhealtachd. 'S e sgeama reachdail Riaghaltais ionadail le sochairean suidhichte a th' ann. Tha e air a ruith a rèir Riaghilean Sgeama Peinnsein an Riaghaltais ionadail (Sochairean, Ballrachd is Suimeannan Pàichte) (Alba) 2008, Riaghilean Sgeama Peinnsein an Riaghaltais ionadail (Rianachd) (Alba) 2008 agus a rèir an Sgeama Riaghaltais ionadail (Cumhachan Eadar-amail) (Alba) 2008. Bheir e buaidh air a' chùmhnant aig daoine gus Dàrna Peinnsean Stàite fhaotainn.

## Dàta

Figearan aig an fhastaiche a thaobh ballrachd

## Pensions

Bòrd na Gàidhlig is a member of the Highland Council's Pension Scheme. This is a Local Government defined benefit statutory scheme, administrated in accordance with the Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008, the Local Government Pension Scheme (Administration) (Scotland) Regulations 2008 and the Local Government Scheme (Transitional Provisions) (Scotland) 2008. It is contracted out of the State Second Pension.

## Data

Employer membership statistics

AIR 31 MÀRT 2017 / AT 31 MARCH 2017

	Cia mheud Number	Tuarastalan & Peinnseanan lomlan Total salaries & pensions £'000	Aois chuibheasach Average age	
Buill – a' páigheadh	23	763	52	Actives
Buill – nach eil a-nis a' páigheadh	21	38	48	Deferred pensioners
Luchd-peinnsein	3	31	69	Pensioners

## Clàr-pàighidh

## Payroll

**Clàr-pàighidh lomlan (ris a bheilear a' gabhail) san ùine bho 1 Giblean 2019 gu 31 Màrt 2020 bho gabh suimeannan a phàigheadh airson pheinnseanan, stèidhichte air an Fhiosrachadh a Fhuaras.**

Assumed total pensionable payroll for the period 1 April 2019 to 31 March 2020, £703,000 based on information provided.

Ùine	£	Period
1 Giblean 2019 gu 31 Màrt 2020	703,000	1 April 2019 to 31 March

## Toraidhean Seilbhe

Chaidh tuairmse a dhèanamh air na toraidhean bhon Mhaoin, a rèir luach a' mhargaidh, airson na h-ùine gu 31 Màrt 2020 a bha stèidhichte air dearbh thoraidhean bhon Mhaoin mar a fhuair sinn bho Chomhairle na Gàidhealtachd.

## Dearbh Thoradh san ùine bho 1 Giblean 2019 gu 31 Màrt 2020

Fo IAS 19, feumaidh mìneachadh mionaideach a bhith ann air na diofar sho-mhaoinean a tha sa Mhaoin, agus an lùib sin feumaidh Clèireach-urrais eadar-dhealachadh a dhèanamh eadar nàdar nan so-mhaoinean sin agus na cunnartan a tha nan cois, agus feumaidh iad an roinn a rèir na feadhna le prìs ainmichte ann am margaidhean a tha gniomhach agus an fheadhainn nach eil. Chithear mìneachadh air sin air taobh-duilleig 123.

## Investment Returns

The return on the Fund in market value terms for the period to 31 March 2020 is estimated based on actual Fund returns as provided by the Highland Council.

## Actual return from 1 April 2019 to 31 March 2020 (3.9%)

IAS 19 requires a detailed breakdown of Fund assets which requires the Actuary to distinguish between the nature and risk of those assets and to further break them down between those with a quoted price in an active market and those that do not. The split is shown on page 123.

Tha an Clèireach-urrais air tuairmse a dhèanamh air luach tagraidh so-mhaoinean na Maoine air 31 Màrt 2020, bha luach £3.608m ann, agus sin stèidhichte air fiosrachadh a fhuras bho Chomhairle na Gàidhealtachd agus a' gabhail ealla ri toraidhean a' chlàir-amais nuair a dh'fheumte

## Beachdan a chaidh a ghabhail

Ùine a chriochnaich	31 Màrt/March 2020 %p.a.	31 Màrt /March 2019 %p.a.	Period Ended
Ìre-àrdachaидh a' Pheinnsein	1.90	2.50	Pension Increase Rate
Ìre-àrdachaидh nan Tuarastal	2.80	3.50	Salary Increase Rate
Ìre-lasachaидh	2.30	2.40	Discount Rate

## Reata bàsmhorachd

Tha an ùine a thathar an dùil a bhios daoine beò stèidhichte air Lùban Vita na Maoine le leasachaidhean a rèir a' mhodail CMI 2018, agus thathar a' gabhail ris gun socraich an reata bhàsan a chunnacas o chionn ghoirid agus gum bi e aig ìre 1.25%pa san ùine fhada airson fireannach is boireannaich.

## Assumptions

### Mortality

Life expectancy is based on the Fund's Vita Curves with improvements in line with the CMI 2018 model with an allowance for smoothing of recent mortality experience and long-term rate of 1.25% p.a. for males and females.

Fireannach Males	Boireannach Females	
Luchd-peinnsein an-dràsta	21	23.2
Luchd-peinnsein san àm ri teachd*	22	24.8

\*Tha na figearan a' gabhail ris gun robh buill aois 45 nuair a chaidh an luachadh oifigeil mu dheireadh a dhèanamh.

\*Figures assume members aged 45 as at the formal valuation date.

## Reata bhàsan eachdraidheil

Tha na beachdan a chaidh a ghabhail a thaobh na h-ùine a thathar an dùil a bhios daoine beò sa chumantas airson deireadh na bliadhna ionmhais ron seo stèidhichte air Lùban Vita na Maoine. Tha mar a bhithear ag obrachadh a-mach dè an ùine a thathar a' sùileachadh a bhios daoine beò sa chumantas san àm ri teachd air a shealltainn gu h-iosal.

### Historic mortality

Life expectancies for the prior period end are based on the Fund's VitaCurves. The allowance for future life expectancies are shown below.

Daoine a dh'fhaodadh a bhith nan Luchd-peinnsein Prospective Pensioners	Luchd-peinnsein Pensioners
Modail CMI 2016 a tha a' gabhail ris gum bi na h-ìrean leasachaidh làithreach air tighinn don ìre as àirde agus gun tig iad gu reata de 1.25% san ùine fhada..	Modail CMI 2016 a tha a' gabhail ris gum bi na h-ìrean leasachaidh làithreach air tighinn don ìre as àirde agus gun tig iad gu reata de 1.25% san ùine fhada.
CMI 2016 model assuming current rates of improvement have peaked and will converge to a long-term rate of 1.25% pa.	CMI 2016 model assuming current rates of improvement have peaked and will converge to a long-term rate of 1.25% pa.

Tha na beachdan ris an deach gabhail mu reata bhàsan gus luach nan Uallaichean ann an Suidheachadh Criochnachaidh an Fhastaiche a thomhas eadar-dhealaichte bhon fheadhainn a chleachdadh gus luach nan Uallaichean ann an Suidheachadh Tòiseachaidh an Fhastaiche a thomhas.

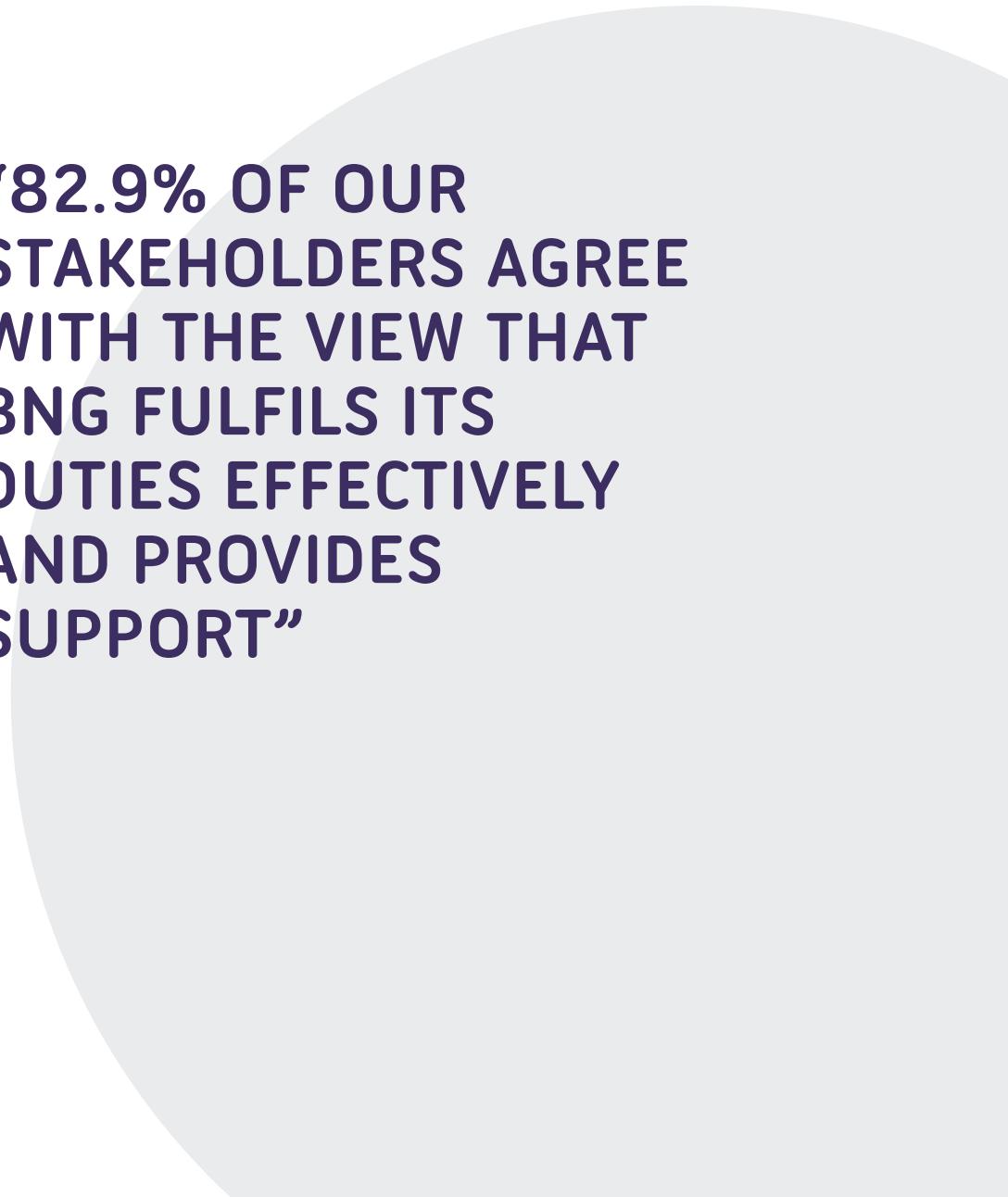
The mortality assumptions used to value the Obligations in the Employer's Closing Position are different to those used to value the Obligations in the Employer's Opening Position.

## **Caoban Airgid bhon Pheinnsean**

Tha cùisean air an riarrachadh los gum faod daoine a tha a' dol a leigeil dhiubh na dreuchdan aca san àm ri teachd roghnachadh 50% den airgead a bharrachd (a dh'haodas iad a ghabhail agus suas gu na tha ceadaichte le HMRC) a tha saor bho chìsean a ghabhail airson seirbheis a rinn iad ron Giblean 2009 agus 75% den airgead (a dh'haodas iad a ghabhail) a tha saor bho chìsean airson seirbheis a rinn iad às dèidh toiseach a' Giblein 2009.

## **Commutation**

An allowance is included for future retirements to elect to take 50% of the maximum additional tax-free cash up to HMRC limits for pre-April 2009 service and 75% of the maximum tax-free cash for post-April 2009 service.



**“82.9% OF OUR STAKEHOLDERS AGREE WITH THE VIEW THAT BNG FULFILS ITS DUTIES EFFECTIVELY AND PROVIDES SUPPORT”**

**Atharraichean ann an Luach Cothromach  
So-mhaoinean a' Phlana, Uallaichean airson  
Shochariean Suidhichte agus Fèicheanasan  
Loma airson na bliadhna a chriochnaich air  
31 Màrt 2020**

**Change in the Fair Value of Plan Assets,  
Defined Benefit Obligation and Net  
Liability for year end 31 March 2020**

<b>A' Bhliadhna a chriochnaich air 31 Màrt 2020</b>	<b>Maoin</b>	<b>Uallaichean</b>	<b>(Fèicheanasan)/ So-mhaoinean lom</b>	Period ended 31 March 2020
	Asset	Obligations	Net (Liability)/ asset	
	<b>£(000an/s)</b>	<b>£(000an/s)</b>	<b>£(000an/s)</b>	
Atharraichean ann an Luach Cothromach So-mhaoinean a' Phlana	3,617	-	3,617	Fair value of plan assets
Luach làithreach nam fèicheanasan maoinichte	-	4,876	-4,876	Present value of funded liabilities
Luach làithreach nam fèicheanasan neo-mhaoinichte	-	-	-	Present Value Of Unfunded Liabilities
<b>SUIDHEACHADH TÒISEACHAIDH AIR 1 GIBLEAN 2019</b>	<b>3,617</b>	<b>4,876</b>	<b>-1,259</b>	<b>OPENING POSITION AS 1 APRIL 2019</b>
Cosgais na seirbheis				Service Cost
- Cosgais làithreach na seirbheis*	-	305	-305	- Current Service Cost*
- Cosgais na seirbheis a bh' ann (a' gabhail a-steach luchd-obrach a stad a dh'obair)	-	-	-	- Past Service Cost (Including Curtailments)
- A' bhuaidh aig réiteachaidhean	-	-	-	- Effect Of Settlements
<b>COSGAIS IOMLAN NA SEIRBHEIS</b>	<b>-</b>	<b>305</b>	<b>-305</b>	<b>TOTAL SERVICE COST</b>
Riadh lom				Net Interest
- Teachd-a-steach bho riadh air so-mhaoinean a' phlana	88	-	88	- Interest Income On Plan Assets
- Cosgaisean rēidh air uallaichean airson shochariean suidhichte	-	121	-121	- Interest Cost On Defined Benefit Obligation
- A' bhuaidh aig criochan airson so-mhaoinean air an riadh lom	-	-	-	- Impact Of Asset Ceiling On Net Interest
<b>RIADH LOM IOMLAN</b>	<b>88</b>	<b>121</b>	<b>-33</b>	<b>TOTAL NET INTEREST</b>
<b>COSGAIS IOMLAN NAN SOCHAIREAN SUIDHICHTE AITHNICHITE SA CHOTHROMACHADH, PROTHAID NO (CALL)</b>	<b>88</b>	<b>426</b>	<b>-338</b>	<b>TOTAL DEFINED BENEFIT COST RECOGNISED ON PROFIT OR (LOSS)</b>

**Atharraichean ann an Luach Cothromach  
So-mhaoinean a' Phlana, Uallaichean airson  
Shochariean Suidhichte agus Fèicheanasan  
Loma airson na bliadhna a chriochnaich air  
31 Màrt 2020**

**Change in the Fair Value of Plan Assets,  
Defined Benefit Obligation and Net  
Liability for year end 31 March 2020**

<b>A' Bhliadhna a chriochnaich air 31 Màrt 2020</b>	<b>Maoin</b>	<b>Uallaichean</b>	<b>(Fèicheanasan)/ So-mhaoinean lom</b>	Period ended 31 March 2020
	Asset	Obligations	Net (Liability)/ asset	
	£(000an/s)	£(000an/s)	£(000an/s)	
Sruthan airgid				Cashflows
- Suimeannan pàighe le com-pàrtichean a' phlana	49	49	-	- Plan Participants' Contributions
- Suimeannan pàighe leis an fhastaiche	137	-	137	- Employer Contributions
- Suimeannan pàighe a thaobh shochariean neo-mhaoinichte	-	-	-	- Contributions In Respect Of Unfunded Benefits
- Shochariean pàighe	51	51	-	- Benefits Paid
- sochariean neo-mhaoinichte air am páigheadh	-	-	-	- Unfunded Benefits Paid
<b>SUIDHEACHADH CRÒOCHNACHAIDH RIS A BHEIL DÙIL</b>	<b>3,840</b>	<b>5,300</b>	<b>-1,460</b>	<b>EXPECTED CLOSING POSITION</b>
Ath-thomhasan				Re-Measurements
- Na beachdan deamografach air atharrachadh	-	-	-	- Change In Demographic Assumptions
- Na beachdan ionmhaisail air atharrachadh	-	603	603	- Change In Financial Assumptions
- Na beachdan deamografach air atharrachadh	-	178	178	- Change In Demographic Assumptions
- Èolas eile	-	27	27	- Other Experience
- Toradh bho sho-mhaoinean às aonais shuimeannan bho riadh lom	232	-	232	Return On Assets Excluding Amounts Included In Net Interest
<b>ATH-THOMHASAN IOMLAN AITHNICHITE ANN AN TEACHD-A-STEACH IOMLAN EILE (OCI)</b>	<b>232</b>	<b>808</b>	<b>576</b>	<b>TOTAL RE-MEASUREMENTS RECOGNISED IN OTHER COMPREHENSIVE INCOME (OCI)</b>
Luach Cothromach So-mhaoinean a' Phlana	3,608	-	3,608	Fair Value Of Plan Assets
Luach làithreach nam fèicheanasan maoinichte**		4,492	-4,492	Present value of funded liabilities**
Luach làithreach nam fèicheanasan neo-mhaoinichte**	-	-	-	Present value of unfunded liabilities**
<b>SUIDHEACHADH CRÒOCHNACHAIDH AIR 31 MÀRT 2020</b>	<b>3,608</b>	<b>4,492</b>	<b>-884</b>	<b>CLOSING POSITION AS AT 31 MARCH 2020</b>

\* Tha a' chosgais seirbheis làithreach a' gabhal a-steach cuibhreann airson cosgaisean rianachd de 0.6% den chlàr-phàigheadh.

\*\* Tha an Clèireach-urrais air tuairmse a dhèanamh gu bheil luach làithreach nam fèicheanasan maoinichte timcheall air £3,003,000, £875,000 agus £614,000 a thaobh luchd-obrach a tha nam ball, buill nach eil a-nis a' páigheadh agus peinnseanairean aig 31 Màrt 2020.

\* The current service cost includes an allowance for administration expenses of 0.6% of payroll.

\*\*The Actuary has estimated that the present value of funded liabilities comprises approximately £3,003,000, £875,000 and £614,000 in respect of employee members, deferred pensioners and pensioners respectively at 31 March 2020.

**Atharrachaidhean ann an Luach Cothromach  
So-mhaoinean a' Phlana, Uallaichean airson  
Shochariean Suidhichte agus Fèicheanasan  
Loma airson na bliadhna a chriochnaich air  
31 Màrt 2019**

**Change in the Fair Value of Plan Assets,  
Defined Benefit Obligation and Net  
Liability for year end 31 March 2019**

<b>A' Bhliadhna a chriochnaich air 31 Màrt 2019</b>	<b>Maoin</b>	<b>Uallaichean</b>	<b>(Fèicheanasan)/ So-mhaoinean lom</b>	Period ended 31 March 2019
	Net (Liability)/ asset £(000an/s)	Obligations £(000an/s)	Net (Liability)/ asset £(000an/s)	
Atharraichean ann an Luach Cothromach So-mhaoinean a' Phlana	3,269	-	3,269	Fair value of plan assets
Luach làithreach nam fèicheanasan maoinicte	-	4,025	-4,025	Present value of funded liabilities
<b>SUIDHEACHADH TÒISEACHAIDH AIR 1 GIBLEAN 2018</b>	<b>3,269</b>	<b>4,025</b>	<b>-756</b>	<b>OPENING POSITION AS 1 APRIL 2018</b>
Cosgaisean na seirbheis				Service Cost
- Cosgais làithreach na seirbheis*	-	263	-263	- Current Service Cost*
- Cosgais na seirbheis a bh' ann (a' gabhail a-steach luchd-obrach a stàd a dh'obair)	-	47	-47	- Past Service Cost (Including Curtailments)
<b>COSGAIS IOMLAN NA SEIRBHEIS</b>	<b>-</b>	<b>310</b>	<b>-310</b>	<b>TOTAL SERVICE COST</b>
Riadh lom				Net Interest
- Teachd-a-steach bho riadh air so-mhaoinean a' phlana	90	-	90	- Interest Income On Plan Assets
- Cosgaisean rëidh air uallaichean airson shochariean suidhichte	-	113	-113	- Interest Cost On Defined Benefit Obligation
<b>RIADH LOM IOMLAN</b>	<b>90</b>	<b>113</b>	<b>-23</b>	<b>TOTAL NET INTEREST</b>
<b>COSGAIS IOMLAN NAN SOCHAIREAN SUIDHICHTE AITHNICHTE SA PHROTHAID NO (CALL)</b>	<b>90</b>	<b>423</b>	<b>-333</b>	<b>TOTAL DEFINED BENEFIT COST RECOGNISED ON PROFIT OR (LOSS)</b>
Sruthan airgid				Cashflows
- Suimeannan pàighe le com-pàirtichean a' phlana	49	49	-	- Plan Participants' Contributions
- Suimeannan pàighe leis an fhastaiche	135	-	135	- Employer Contributions
- Sochairean pàighe	-49	49	-	- Benefits Paid
<b>SUIDHEACHADH CRÌOCHNACHAIDH RIS A BHEIL DÙIL</b>	<b>3,494</b>	<b>4,448</b>	<b>-954</b>	<b>EXPECTED CLOSING POSITION</b>
Ath-thomhasan				Re-Measurements
- Na beachdan ionmhasail air atharrachadh	-	428	-428	- Change In Financial Assumptions
- Toradh bho sho-mhaoinean às aonais shuimeannan bho riadh lom	123	-	123	- Return On Assets Excluding Amounts Included In Net Interest
- Atharrachaidhean ann an criochan airson so-mhaoinean	-	-	-	- Changes in asset ceiling
<b>ATH-THOMHASAN IOMLAN AITHNICHTE ANN AN TEACHD-A-STEACH IOMLAN EILE (OCI)</b>	<b>123</b>	<b>428</b>	<b>-305</b>	<b>TOTAL RE-MEASUREMENTS RECOGNISED IN OTHER COMPREHENSIVE INCOME (OCI)</b>
Atharraichean ann an Luach Cothromach So-mhaoinean a' Phlana	3,617	-	3,617	Fair Value Of Plan Assets
Luach làithreach nam fèicheanasan maoinicte	-	4,875	-4,875	Present value of funded liabilities
<b>SUIDHEACHADH CRÌOCHNACHAIDH AIR 31 MÀRT 2019</b>	<b>3,617</b>	<b>4,875</b>	<b>-1,258</b>	<b>CLOSING POSITION AS AT 31 MARCH 2020</b>

\* Tha a' cosgais seirbheis làithreach a' gabhail a-steach cuibhreann airson cosgaisean rianachd de 0.6% den chlàr-phàigheadh. Chan eil an Clèireach-urrais ach air eachdraidh bliadhna de thoraidhean a shealltainn agus ma tha tuilleadh fiosrachaidh a dhìth faic aithisgean na bliadhnaichean roimhe.

\*The current service cost includes an allowance for administration expenses of 0.6% of payroll. The Actuary has only shown a one-year history of results and if further information is required please see the previous years' reports.

**Maoin****Atharrachaidhean ann an Luach Cothromach  
So-mhaoinean a' Phlana****Assets****Fair value of plan assets**

Tha na so-mhaoinean gu h-iosal gan luachadh a rèir luachan tagraidh mar a dh'fheumar fo IAS 19.

The below asset values are at bid value as required under IAS 19.

31 Màrt 2020/31 March 2020				31 Màrt 2019/31 March 2019				
Seòrsa So-mhaoin	Prisean ainmichte ann am margaidhean gniomhach	Prisean nach eil ainmichte ann am margaidhean gniomhach	Iomlan	%	Prisean ainmichte ann am margaidhean gniomhach	Prisean nach eil ainmichte ann am margaidhean gniomhach	Iomlan	%
Asset Category	Quoted Prices in Active Markets	Quoted prices not in Active markets	Total		Quoted Prices in Active Markets	Quoted prices not in Active markets	Total	
SEILBH ANN AN EARRANNAN/EQUITY SECURITIES								
<b>Luchd-cleachdaidh</b> Consumer	564.1	0.0	564.1	16	587.2	0.0	587.2	
<b>Saothrachadh</b> Manufacturing	303.9	0.0	303.9	8	332.3	0.0	332.3	
<b>Cumhachd is Goireasan</b> Energy and Utilities	55.1	0.0	55.1	2	93.3	0.0	93.3	
<b>Institiùdan Ionmhasail</b> Financial Institutions	342.4	0.0	342.4	9	431.8	0.0	431.8	
<b>Slàinte is Cùram</b> Health and Care	177.1	0.0	177.1	5	120.5	0.0	120.5	
<b>Teicneòlas Fiosrachaidh</b> Information Technology	179.4	0.0	179.4	5	158.4	0.0	158.4	
<b>Eile/Other</b>	36.9	0.0	36.9	1	53.8	0.0	53.8	
SEILBH ANN AM FIACHAN/DEBT SECURITIES								
<b>Bannan Corporra (ire seilbhe)</b> Corporate Bonds (investment grade)	0.0	0.0	0.0	0	0.0	0.0	0.0	
<b>Bannan Corporra (nach eil aig ire seilbhe)</b> Corporate Bonds (non-investment grade)	0.0	0.0	0.0	0	0.0	0.0	0.0	
<b>Riaghaltas na RA</b> UK Government	0.0	0.0	0.0	0	0.0	0.0	0.0	
<b>Eile/Other</b>	0.0	104.5	104.5	3	0.0	0.0	0.0	
EARRANNAN PRÌOBHAIDEACH/PRIVATE EQUITY								
<b>Uile/All</b>	0.0	225.2	225.2	6	0.0	287.2	287.2	
TOGALAICHEAN/REAL ESTATE								
<b>Fo sheilbh san RA</b> UK Property	342.2	0.0	342.2	9	333.8	0.0	333.8	
<b>Fo sheilbh thall-thairis</b> Overseas Property	1.3	0.0	1.3	0	2.0	0.0	2.0	

**Maoin****Atharrachaidhean ann an Luach Cothromach  
So-mhaoinean a' Phlana**

Tha na so-mhaoinean gu h-iosal gan luachadh a rèir luachan tagraidh mar a dh'fheumar fo IAS 19.

**Assets****Fair value of plan assets**

The below asset values are at bid value as required under IAS 19.

31 Màrt 2020 / 31 March 2020				31 Màrt 2019 / 31 March 2019				
Seòrsa So-mhaoin	Prisean ainmichte ann am margaidhean gniomhach	Prisean nach eil ainmichte ann am margaidhean gniomhach	Iomlan	%	Prisean ainmichte ann am margaidhean gniomhach	Prisean nach eil ainmichte ann am margaidhean gniomhach	Iomlan	%
Asset Category	Quoted Prices in Active Markets	Quoted prices not in Active markets	Total		Quoted Prices in Active Markets	Quoted prices not in Active markets	Total	
MAOINEAN SEILBHE IS URRASAN AONAICHTE/INVESTMENT FUNDS AND UNIT TRUSTS								
<b>Earrainnean</b> Equities	498.9	0.0	498.9	14	585.9	0.0	585.9	
<b>Bannan</b> Bonds	561.0	0.0	561.0	16	537.6	0.0	537.6	
<b>Hedge Funds</b> Hedge Funds	0.0	0.0	0.0	0	0.0	0.0	0.0	
<b>Bathar-amh</b> Commodities	0.0	0.0	0.0	0	0.0	0.0	0.0	
<b>Bun-structar</b> Infrastructure	0.0	0.0	0.0	0	0.0	0.0	0.0	
<b>Eile/Other</b>	0.0	0.0	0.0	0	0.0	0.0	0.0	
FO-SHEILBH/DERIVATIVES								
<b>Atmhorachd</b> Inflation	0.0	0.0	0.0	0	0.0	0.0	0.0	
<b>Ìre an rèidh</b> Interest rate	0.0	0.0	0.0	0	0.0	0.0	0.0	
<b>Iomlaid sruthan-airgid bho dhùthchannan eile</b> Foreign exchange	0.0	0.0	0.0	0	0.0	0.0	0.0	
<b>Eile/Other</b>	0.0	0.0	0.0	0	0.0	0.0	0.0	
AIRGEAD IS NITHEAN CO-IONANN/CASH AND CASH EQUIVALENTS								
<b>Uile/All</b>	216.0	0.0	216.0	6	93.2	0.0	93.2	
IOMLAIN/TOTALS								
	3,278	330	3,608	100	3,330	287	3,617	

Chaidh briseadh sìos nan so-mhaoinean gu h-ionmhasail a shealltainn don £100 not as fhaisg. Chaidh a' phongalachd a bharrachd ann an taisbeanadh nam figearan a chur ann a chionn 's nach bi suim nan luachan air an cruinneachadh don £1,000 as fhaisge co-ionann ris na luachan iomlan mar thoradh air cruinneachadh. Thoir fa-near gur dòcha gu bheil eadar-dhealachadh cruinneachaidh ann fthat hast eadar an luach iomlan agus suim nan luachan air am briseadh sìos, ach bidh an t-eadar-dhealachadh seo beag. Thoiribh an aire nach eil seo a' toirt buaidh air gin de na figearan eile san aithisg.

The breakdown of assets in monetary terms in the table have been shown to the nearest £100. The additional precision in the presentation of the figures has been included because the sum of the values rounded to the nearest £1,000 will not equal the total values due to rounding. Please note that there may still be a rounding difference between the total and the sum of the breakdown values, but this difference will be small. For the avoidance of doubt this does not impact any of the other figures in the report.

## Maoin

Mion-sgrùdadadh air an t-suim a thathar a' ro-mheasadh a thèid a chur ris a' bhuanmachd no call airson na h-ùine gu 31 Màrt 2021

## Assets

Analysis of projected amount to be charged to profit or loss for the period to 31 March 2021

A' Bhliadhna a chrìochnaich air 31 Màrt 2020	Maoin	Uallaichean	(Fèicheanasan)/ So-mhaoinean lom	% de phàigheadh	Period Ended 31 March 2020
	Asset	Obligations	Net (Liability)/ asset	% of pay	
	£(000an/s)	£(000an/s)	£(000an/s)		
Ro-mheasadh air cosgais làithreach na seirbheis*	0	247	(247)	(35.2)	Projected Current service cost *
Cosgais na seirbheis a bh' ann a' gabhail a-steach luchd-obrach a stad a dh'obair	0	0	0	-	Past service costs including curtailments
A bhuaidh aig rèiteachaidhean	0	0	0	-	Effect of settlements
Cosgais na seirbheis a bh' ann a' gabhail a-steach luchd-obrach a stad a dh'obair	0	0	0	0.0	Past service cost including curtailments
A bhuaidh aig rèiteachaidhean	0	0	0	0.0	Effect of settlements
<b>COSGAIS IOMLAN NA SEIRBHEIS</b>	<b>0</b>	<b>247</b>	<b>(247)</b>	<b>(35.2)</b>	<b>TOTAL SERVICE COST</b>
Teachd-a-steach bho riadh air so-mhaoinean a' phlana	84	0	84	11.9	Interest income on plan assets
Riadh air uallaichean airson shochairean suidhichte	0	106	(106)	(15.1)	Interest on defined benefit obligation
<b>COSGAIS LOM IOMLAN AIRSON RIADH</b>	<b>84</b>	<b>106</b>	<b>(22)</b>	<b>(3.2)</b>	<b>TOTAL NET INTEREST COST</b>
<b>AN T-SUIM IOMLAN AIRSON PROTHAID IS CALL</b>	<b>84</b>	<b>353</b>	<b>(269)</b>	<b>(38.4)</b>	<b>TOTAL INCLUDED IN PROFIT AND LOSS</b>

## Mion-sgrùdadadh air Buaidh Atharraichean sna Prìomh Bheachdan a chaidh a Ghabhail

## Sensitivity Analysis

Atharrachadh sa bheachd air 31 Màrt 2020:	Tuairmse air an uiread (%) a thèid Fèicheanasan an Fhastaiche an àird Approximate % increase to Employer Liability	Tuairmse air a' chosgais a thaobh airgid Approximate monetary amount (£000)	Change in assumption at 31 March 2020:
Lùghdachadh 0.5% san Dearbh Reata Lasachaidh	12	560	0.5% decrease in Real Discount Rate
Àrdachadh 0.5% san Reata Àrdachaidd airson Thuarastalan	2	82	0.5% increase in the Salary increase Rate
Àrdachadh 0.5% san Reata Àrdachaidd airson Pheinnseanan	11	472	0.5% increase in the Pension Increase Rate

# 12

## Pàighidhean agus aontachaidhean luach £1,000 no nas motha

Suimeannan (£1,000 is nas motha) a chaidh a phàigheadh sa Bhliadhna Ionmhais 2019/20 no a chaidh a ghealltann airson nam bliadhnaichean às dèidh sin, eadar Bòrd na Gàidhlig is Buidhnean ris an robh Ceangal aig Buill a' Bhùird-stiùiridh no buill den Sgioba-stiùiridh.

## Payments and Approvals £1,000 and Greater

Payment made during the Financial Year 2019/20 and Commitments for future years (£1,000 and greater) between BnG and organisations where Board Members or members of the leadership team have a connection.

Ball a' Bhùird / Ball den Sgioba-stiùiridh	Buidheann	An Ceangal	An t-suim a chaidh a phàigheadh	An t-suim a chaidh a ghealltann	Adhbhar na Suime a chaidh a Phàigheadh	Adhbhar na Suime a chaidh a Aontachadh
Board Member/ leadership team member	Organisation	Nature of Connection	Payment Amount £	Commitment Amount £	Purpose of Payment	Purpose of Approval
Màiri T NicAonghais Mary T MacInnes	Cèòlas Uibhist Limited	Stiùiriche agus Cathraiche (Gun tuarastal) Director and Chairperson (Non-salaried)	22,000	33,350	Pròiseactan a gheibh maoineachadh Funded Projects	Pròiseactan a gheibh maoineachadh Funded Projects
			35,000	35,700	Leasachadh Curraicealam Gàidhlig Gaelic Curriculum Development	Leasachadh Curraicealam Gàidhlig Gaelic Curriculum Development
			9,600	-	Maoin Co-obrachaidh nam Buidhnean Gàidhlig Gaelic Bodies' Collaboration Fund	
			-	1,000		Colm Cille - Com-pàrteachas le Èirinn Colm Cille Irish Partnership
Ailean Caimbeul Allan Campbell	An Comunn Gàidhealach	Ceann-suidhe (Gun tuarastal) President (Non-salaried)	100,000	100,000	Am Mòd Nàiseanta Rioghail The Royal National Mod	Am Mòd Nàiseanta Rioghail The Royal National Mod
			5,760	-	Pròiseactan NGAS NGAS Projects	
			1,460	-	Priomhachasan PCNG - Cleachdadh NGLP Priorities - Usage	
			17,529	-	Maoin Co-obrachaidh nam Buidhnean Gàidhlig Gaelic Bodies' Collaboration Fund	

**Bliadhna a Chrìochnaich air 31 Màrt 2019****Year ended 31 March 2019**

Ball a' Bhùird / Ball den Sgioba-stiùridh	Buidheann	An Ceangal	An t-suim a chaidh a phàigheadh	An t-suim a chaidh a ghealltainn	Adhbhar na Suime a chaidh a Phàigheadh	Adhbhar na Suime a chaidh a Aontachadh
Board Member/ leadership team member	Organisation	Nature of Connection	Payment Amount £	Commitment Amount £	Purpose of Payment	Purpose of Approval
<b>Ailean Dòmhnullach</b> Allan MacDonald	MG Alba	Stiùiriche Purple TV a bhios a' faighinn maoineachadh bho MG ALBA Director of Purple TV receiving funding from MG Alba	16,000		Stiùiriche Media nan Eilean Eta a bhios a' faighinn maoineachadh bho MG ALBA Director of Media nan Eilean Ltd receiving funding from MG Alba	
<b>Ailean Caimbeul</b> Allan Campbell	An Comunn Gàidhealach	Ceann-suidhe (Gun tuarastal) President (Non-salaried)	100,000		Am Mòd Nàiseanta Rioghaill The Royal National Mod	
			3,460		Pròiseactan NGAS NGAS Projects	
			5,840		Priomhachasan PCNG NGLP Priorities	
<b>Màiri T NicAonghais</b> Mary T MacInnes	Cèolas Uibhist Ltd	Stiùiriche agus Cathraiche (Gun tuarastal) Director and Chairperson (Non-salaried)	30,500		Pròiseactan a fhuair maoineachadh Funded Projects	
			5,500		Colmcille (Com-pàirteachas le Èirinn) Colmcille(Irish Partnership)	
			1,120		Coimseanan Commissions	
			12,240		Pròiseactan Foghlaim Education projects	
			10,000		Priomhachasan PCNG - Cleachdadh NGLP Priorities Usage	

# 13

## Geallaidhean a thaobh Teachd-a-steach

Chìthean gu h-iosal geallaidhean a thaobh thabhartasan aig deireadh na bliadhna, 's iad sin tabhartasan a chaidh aontachadh ro 31 Màrt 2020 ach nach tèid a phàigheadh gu às dèidh sin:

	2020 £	2019 £	
Taobh a-staigh bliadhna	2,470,227	669,427	Within one year
Taobh a-staigh dà gu còig bliadhna	87,930	197,336	Within two to five years
Às dèidh còig bliadhna	-	-	After five years
	2,558,157	866,763	

## Revenue Commitments

Greater Grants commitments at the year end, comprising grants which had been approved prior to 31 March 2020 but were not payable until after that date, were due as follows:

# 14

## Ionnsramaidean ionmhasail

Feumaidh Bòrd na Gàidhlig a' bhuaidh fhoillseachadh a bh' aig ionnsramaidean ionmhasail air cùisean sa bhliadhna a thaobh a bhith ag adhbharachadh no ag atharrachadh nan cunnartan a bha ron bhuidhinn nuair a bha sinn ri ar n-obair. Ri linn an t-seòrsa obrach againn agus an dòigh sa bheilear a' maoineachadh Bòrd na Gàidhlig, chan eil an aon ìre de chunnart ionmhasail ann do Bhòrd na Gàidhlig agus a tha do bhuidhnean gnothachais.

## An cunnart gum bi gainnead airgid ann

Tha Ministearan na h-Alba a' sònrrachadh suim sa bhuidseat aca gach bliadhna ionmhasail mu choinneamh a' mhaoineachaidh a bhios a dhùth air Bòrd na Gàidhlig air adhbharan teachd-a-steach agus calpa. Chan fhaodar maoineachadh no maoineachadh a thèid a thional a chleachdadh ach air na h-adhbharan ainmichte agus suas gun ìre a tha air a sònrrachadh sa bhuidseat.

Thèid suim airgid iomlan aontachadh eadar Riaghaltas na h-Alba agus Bòrd na Gàidhlig leis am bi sinn ag obrachadh sa bhliadhna ionmhais. Mar sin chan eil cunnart mòr ann gum bi gainnead airgid aig Bòrd na Gàidhlig.

## Cunnart bho ruithean-airgid dhùthchannan eile

Chan eil cunnart susbainteach sam bith ann do Bhòrd na Gàidhlig a thaobh reataichean iomlaid. Sa bhliadhna seo cha deach suim a chosg no a làimhseachadh a bha ann an ruith-airgid dùthcha eile.

## Financial instruments

Bòrd na Gàidhlig requires to disclose the role which financial instruments have had during the period in creating or changing the risks an entity faces in undertaking its activities. Because of the nature of its activities and the way in which Bòrd na Gàidhlig is financed, Bòrd na Gàidhlig is not exposed to the degree of financial risk faced by business entities.

## Liquidity risk

Scottish Ministers make provision for Bòrd na Gàidhlig's use of resources, for revenue and capital purposes, in its budget for each financial year. Resources and accruing resources may be used only for the purposes specified and up to the amounts specified in the budget.

An overall cash authorisation is also agreed between Scottish Government and Bòrd na Gàidhlig to operate for the financial year. Bòrd na Gàidhlig is not therefore exposed to significant liquidity risks.

## Foreign currency risk

Bòrd na Gàidhlig has no material exchange rate risk. During the year there was no transaction conducted which was denominated in a foreign currency.

## Cunnart a thaobh na h-ìre rèidh

Chan eil cead aig Bòrd na Gàidhlig iasadan a thoirt a-mach agus bithear a' cumail mhaoinean a tha a chòrr ann an cunntasan làitheil aig Banca Rìoghail na h-Alba. Chan eil tasgaidhean sam bith eile aig Bòrd na Gàidhlig is mar sin chan eil irean rèidh nan cunnart dhuinn.

## Luachan cothromach

Chan eil diofar eadar luach cothromach agus luach leabhair nan suimeannan a chithear airson Suimeannan a tha Còir againn Fhaighinn taobh a-staigh Blìadhna (Nòta 8), Airgead is suimeannan co-ionann ri airgead (Nòta 9) agus Malairt is nithean eile a phàighean (Nòta 10).

## Interest-rate risk

Bòrd na Gàidhlig has no power to borrow and all surplus funds are held in the current accounts at the Royal Bank of Scotland. Bòrd na Gàidhlig has no other investments and therefore there is no exposure to interest rate risks.

## Fair values

There is no difference between the book value and fair value for the Trade and other receivables (Note 8), Cash and cash equivalents (Note 9) and Trade and other payables (Note 10).

**15**

## Tachartasan às dèidh na Duilleige Cothromachaидh

Thug suidheachadh èiginn Covid-19 buaidh mhòr air obair BnG, agus chaidh na h-oifisean uile a dhùnadh mar thoradh air sin agus bh' aig an luchd-obrach ri obrachadh san dachaigh. Ged nach robh buaidh mhòr ann tron bhliadhna, tha an suidheachadh air buaidh a thoirt air obair BnG às dèidh deireadh na bliadhna. Chan eil e soilleir fhathast dè a' bhuaidh a bhios aig seo air obair BnG agus air a' choimhearsnachd Ghàidhlig. Gu ruige seo, tha BnG air leantainn air adhart le obair le glè bheag de bhuaidh air a' eifeachdas leis na siostaman riaghlaidh uile air an cumail suas no fiù' s air an leasachadh.

Cha robh tachartasan susbainteach sam bith eile ann às dèidh na duilleige cothromachaидh a dh'fheumar atharrachadh sna cunntasan no fhoillseachadh.

## Post Balance Sheet Events

In late March 2020 BnG's operations were greatly impacted by the Covid-19 crisis, resulting in the closure of all offices and the re-location of staff to work at home. Whilst the effects within the year were minimal, the crisis has had an effect on BnG's operations subsequent to the year end. Its impact on both the operation of BnG and on the Gaelic community and language has still be fully determined. To date, BnG has managed to continue operations with limited impact on its effectiveness with all governance systems being maintained or even developed.

There are no other material post balance sheet events that require to be adjusted in the accounts or to be disclosed.

**16**

## Buidhnean Co-cheangailte

'S e buidheann phoblach neo-roinneil a th' ann am Bòrd na Gàidhlig le taic maoineachaidh bhon Bhuidheann-stiùiridh airson lonnsachaидh aig Riaghaltas na h-Alba. Tha a' Bhuidheann-stiùiridh air a meas mar bhuidhinn cho-cheangailte. Tron bhliadhna, bha grunn għluasadan airgid susbainteach aig Bòrd na Gàidhlig leis a' Bhuidhinn-stiùiridh. A bharrachd air seo, tha grunn għluasadan airgid susbainteach air a bhith ann le buidhnean riaghaltas eile, le buidhnean aig an riaghaltas nāiseanta, le ùghdarrasan ionadail agus le buidhnean poblach riaghaltas neo-roinneil. Rè na bliadhna, chan eil gluasad airgid susbainteach air a bhith ann eadar Ball sam bith den Bhòrd-stiùiridh agus Bòrd na Gàidhlig. Tha Nòta 12 de na cunntasan seo a' toirt seachad sealladh mionaideach air suimeannan a chaidh a phàigheadh agus aontachadh luach £1,000 no nas mothà anns a' bhliadhna ionmhais eadar Bòrd na Gàidhlig agus buidhnean far a bheil ceangal ann ri Buill a' Bhùird-stiùiridh.

## Related Parties

Bòrd na Gàidhlig is a non-departmental public body sponsored by the Scottish Government Learning Directorate. The Directorate is regarded as a related party. During the year Bòrd na Gàidhlig has had a number of material transactions with the Directorate. In addition, Bòrd na Gàidhlig has had a number of transactions with other government departments, central government bodies, local authorities and other non-departmental government public bodies. During the year no Board Members have undertaken any material transactions with Bòrd na Gàidhlig. Note 12 to these accounts gives details of payments and approvals £1,000 and greater made during the financial year between Bòrd na Gàidhlig and organisations when Board Members have a connection.

Bòrd na Gàidhlig

Bòrd na Gàidhlig

**Stiùireadh le Ministearan na h-Alba****Direction by The Scottish Ministers**

1. Tha Ministearan na h-Alba, a rèir Paragraf 8(a) de Chlàr 1 de dh'Achd na Gàidhlig (Alba) 2005, a' foillseachadh an stiùiridh seo.
2. Cumaidh an aithris air na cunntasan airson na bliadhna ionmhais a chriochnaich air 31 Màrt 2006, agus gach bliadhna às dèidh sin, ri prionnsapalan cunntasachd agus riatanasan foillseachaidh a gheibhear ann an Leabhran an Riaghaltais airson Aithrisean Ionmhasail (FReM) a tha an gnìomh sa bhliadhna don deach an aithris air na cunntasan ullachadh.
3. Thèid na cunntasan ullachadh gus sealladh fior is cothromach a thoirt air teachd-a-steach, caiteachas agus sruthan airgid airson na bliadhna ionmhais, agus air an t-suidheachadh aig deireadh na bliadhna ionmhais.
4. Tha an stiùireadh a chaidh a thoirt seachad air 31 Màrt 2006 air a chùl-ghairm.

Chaidh làmh a chur ri seo le ùghdarris Mhinistearan na h-Alba

11 Dàmhair 2007

1. The Scottish Ministers, in pursuance of Paragraph 8(a) of Schedule 1 of the Gaelic Language (Scotland) Act 2005, hereby give the following direction.
2. The statement of accounts for the financial year ended 31 March 2006, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared.
3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
4. This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 31 March 2006 is hereby revoked.

Signed by the authority of the Scottish Ministers

11 October 2007

# MÌNEACHADH AIR BRIATHRACHAS IONMHASAIL

# GLOSSARY OF FINANCIAL TERMS

## A rèir nuair a thèid suimeannan a chlàradh

Thèid cunntasan Bhòrd na Gàidhlig ullachadh a rèir nuair a thèid suimeannan a chlàradh. Tha sin a' ciallachadh gun tèid caiteachas is teachd-a-steach a chomharrachadh sna cunntasan nuair a tha na suimeannan air an giùlan no air an cosnadh – chan ann nuair a gheibhear no a phàighean t-airgead.

## Ìsleachadh Luach

Coltach ri call luach, ach bithear ga chomharrachadh airson so-mhaoinean neo-shusbainteach, me, tomhas air luach so-mhaoin a chaidh a chleachdadh rè na bliadhna.

## So-mhaoinean

Nì air a bheil sealbh aig Bòrd na Gàidhlig no a bhios e a' cleachdad, m.e., uidheamachd TF no còraichean airson bathar-bog.

## Caiteachas Calpa

Caiteachas air so-mhaoinean neo-làithreach.

## Sruth Airgid

Mar a bhios airgead a' gluasad tro Bhòrd na Gàidhlig, an coimeas ri teachd-a-steach is caiteachas cruinichte.

## Fèicheanas a dh'fhaodadh a bhith ann

Fèicheanas a dh'fhaodadh èirigh, agus sin an crochadh air dè thachras le tachartas san àm ri teachd às nach eilear cinnteach. Thèid fèicheanas a dh'fhaodadh a bhith ann a chlàradh sna cunntasan ma tha e buailteach gun èirich e agus ma ghabhas luach an fhèicheanais a thomhas gu reusanta.

## So-mhaoinean làithreach

So-mhaoin a thathar a' sùileachadh air an tèid iomlaid a dhèanamh gu airgead san ath 12 mìos.

## Fèicheanas Làithreach

Fèicheanas a thathar an dùil a thèid a phàigheadh san ath 12 mìos.

## Call

Nuair a tha caiteachas nas mothà na teachd-a-steach ann an ùine cunntasachd.

## Accruals basis

Bòrd na Gàidhlig's accounts are prepared on an accrual's basis. This means that expenditure and income are recognised in the accounts when incurred or earned – not when the money is received or paid.

## Amortisation

Similar to depreciation but applied to intangible assets i.e. the measure of the value of an asset used during the year.

## Assets

Something that Bòrd na Gàidhlig owns or uses e.g., IT Equipment or software rights.

## Capital expenditure

Spending on non-current assets.

## Cash Flow

The movement of cash through Bòrd na Gàidhlig, contrasting with accrued income and expenditure.

## Contingent liability

A potential liability that may occur, depending on the outcome of an uncertain future event. A contingent liability is recorded in the accounting records if the contingency is probable and the amount of the liability can be reasonably estimated.

## Current assets

An asset that is expected to be converted to cash within the next 12 months.

## Current liability

A liability that is expected to be settled within the next 12 months.

## Deficit

Where expenditure exceeds income in an accounting period.

## Call Luach

Tomhas air luach so-mhaoin TF a thèid a chleachdadadh rè na bliadhna.

## FréM

Leabhran nan Aithisgean Ionmhasail air fhoillseachadh le Roinn Ionmhais na Banrigh.

## Buidheann a tha a' Cumail a' Dol

Thatagar ag ullachadh nan aithrisean ionmhasail le dùil gun cùm Bòrd na Gàidhlig a' dol le obair san ùine a tha romhainn cho fad 's a chithear.

## Tabhartas gus Cuideachadh

Maoineachadh a gheibhear bho Riaghaltas na h-Alba.

## So-mhaoinean Neo-shusbainteach

So-mhaoin ris nach gabh beantainn, leithid còir gus batharbog a chleachdadadh.

## Fèicheanas

Fiach aig neach no buidheann eile a th' air Bòrd na Gàidhlig.

## Ro-phàigheadh

Suim a thèid a phàigheadh ro-làimh, leithid airson cead gus batharbog a chleachdadadh. Tha an t-suim air a comharrachadh mar sho-mhaoin an toiseach, agus an uair sin mar chosgais san ùine a thèid feum a dhèanamh dheth.

## Ullachadh

Fèicheanas mu bheil mì-chinnt ann a thaobh cuin a dh'fheumar a phàigheadh no dè an t-suim a tha ri phàigheadh.

## Earrainnean Luchd-pàighidh Chìsean

So-mhaoinean lom Bhòrd na Gàidhlig.

## Nithean malairt rim pàigheadh

Suimeannan a tha rim pàigheadh do luchd-solair airson bathar is seirbheisean.

## Nithean malairt a gheibhear

Suimeannan a tha rim faighinn bho dhaoine eile.

## Depreciation

The measure of the value of an IT asset used during the year.

## FReM

Financial Reporting Manual issued by HM Treasury.

## Going concern basis

Accounts are prepared on this basis assuming that Bòrd na Gàidhlig will continue operating into the foreseeable future.

## Grant-in-Aid

Funding received from The Scottish Government.

## Intangible assets

An asset, such as a right to use software, that cannot be touched.

## Liability

A debt owed by Bòrd na Gàidhlig to another entity.

## Prepayments

An amount paid for in advance such as software licences. Initially recognised as an asset, then transferred to expense in the period when the benefit is enjoyed.

## Provision

Liability of uncertain timing or amount.

## Taxpayers' equity

The net assets of Bòrd na Gàidhlig.

## Trade payables

Amounts due for payment to suppliers of goods and services.

## Trade receivables

Amounts due from third parties.

- Còmhdaich: © Cànan Graphics Studio (CGS)
1. FilmG, © Stuart Nicol Photography
  2. Evie Waddell, 'MAIM', © Mihaela Bodlovic
  3. Cathraiche, Duaisean Gàidhlig, © Phil Dye
  4. Ceannard, Là Eadar-Nàiseanta nam Ban, © Bòrd na Gàidhlig
  5. #cleachdi, © Jeff Holmes
  6. Giglets Gàidhlig, © Peter Devlin
  7. Mòd Għlaschu
  8. Tosgaire Òg, Duaisean Gàidhlig, © Phil Dye
  9. Alba Choir, Eurovision, © Jonas Persson/INTERKULTUR
  10. Caiptean Cora, Theatre Gu Leòr, © Shutterstock
  11. Bogadh CD, Tobar an Dualchais, © Ewen Weatherspoon
  12. © PXHERE
  13. © PEXELS
  14. © PEXELS
  15. Gaelic Showcase, © Creative Scotland
  16. Alasdair Whyte, 'MAIM', © Mihaela Bodlovic
  17. Cathy NicDhòmhnaill, Duaisean Gàidhlig, © Phil Dye
  18. Elspeth Turner, Evie Waddell & Ross Whyte, 'MAIM', © Mihaela Bodlovic
  19. GTCS, © Gary Baker
  20. © Pixabay
  21. FILMG, © CGS
  22. © Bòrd na Gàidhlig
  23. FILMG, © CGS
  24. Ceit Fhoirbeis, FilmG, © CGS
  25. © CGS
  26. © Shutterstock
  27. #cleachdi, © Bòrd na Gàidhlig
  28. Giglets Gàidhlig, © Peter Devlin
  29. Duais Foghlam Gàidhlig, Duaisean Foghlaim na h-Alba, © Phil Dye
  30. © PEXELS
  31. Bogadh CD, Tobar an Dualchais, © Ewen Weatherspoon
  32. © Pixabay
  33. Giglets Gàidhlig, © Peter Devlin
  34. Duais Innleachdas ann am Foghlam, Duaisean Gàidhlig, © Phil Dye
  35. © Shutterstock
  36. © PEXELS
  37. © PEXELS
  38. FilmG, © CGS
  39. Duais Spòrs, Duaisean Gàidhlig, © Phil Dye
  40. GTCS, © Gary Baker
  41. Evie Waddell, Elspeth Turner & Alasdair Whyte, 'MAIM', © Mihaela Bodlovic
  42. Duaisean Gàidhlig, © Phil Dye



BI  
MOITEIL  
AS  
cò THU

#CLEACHDI

BE PROUD OF WHO YOU ARE