

**AITHISG
BHLIADHNAIL IS
CUNNTASAN**

ANNUAL REPORT & ACCOUNTS

22-23





CLÀR-INNSE

PÀIRT
PART

1

GEÀRR-CHUNNTAS AIR COILEANADH PERFORMANCE REPORT

- 5 **TAR-SHEALLADH**
Overview
- 6 **AITHRISA' CHATHRAICHE**
Chairperson's Report
- 10 **AITHRISA' CHEANNAIRD**
CEO's Report
- 16 **CÒ SINNE AGUS DÈ BHIOS SINN A' DÈANAMH**
Who We Are and What We Do
- 17 **CRUTH AR N-OBRACH**
Business Model
- 19 **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 COILEANAIDH**
Performance Indicators

PÀIRT
PART

2

AITHISG COILEANAIDH PERFORMANCE REPORT

- 42 **MION-SGRÙDADH AIR COILEANADH**
Performance Analysis
- 42 **ADHARTAS IS ÀIREAMHAN**
Operational Performance
- 54 **PROSBAIGEAN**
Spotlights
- 62 **COILEANADH IONMHASAIL**
Financial Performance
- 65 **CONALTRADH**
Communications
- 66 **IARRTASAN SAORSA FIOSRACHAIDH**
Freedom of Information Requests
- 66 **DÌON DÀTA**
Data Protection
- 66 **CORPORRA**
Corporate
- 67 **DAOINE**
People
- 68 **CÒRAICHEAN DAONNA**
Human Rights
- 71 **ÀRAINNEACHD**
Environment

CONTENTS

PÀIRT
PART

3

AITHISG CUNNTACHALACHD ACCOUNTABILITY REPORT

- 73 AITHISG AIR RIAGHLADH CORPORRA**
Corporate Governance Report
- 74 AITHISG NAN STIÙIRICHEAN**
Directors' Report
- 78 AITHRIS AIR DLEASTANASAN AN OIFIGEIR
CHUNNTACHAIL**
Statement of Accountable Officer's responsibilities
- 80 AITHRIS AIR RIAGHLADH**
Governance Statement
- 88 AITHISG AIR TUARASTALAN IS LUCHD-OBRACH**
Remuneration and Staff Report
- 88 AITHISG AIR TUARASTALAN**
Remuneration Report
- 95 AITHISG AIR LUCHD-OBRACH**
Staff Report
- 99 AITHISG CUNNTACHALACHD PHÀRLAMAIDEACH**
Parliamentary Accountability Report
- 99 FIOSRACHADH DO RIAGHALTAS NA H-ALBA**
Disclosures to the Scottish Government
- 100 AITHISG AIR AN SGRÙDADH A RINNEADH AIR NA
H-AITHRISIAN IONMHASAIL**
Independent Auditor's Report

PÀIRT
PART

4

CUNNTASAN ACCOUNTS

- 110 AITHRIS AIR CAITEACHAS LOM IOMLAN**
Statement of Comprehensive Net Expenditure
- 111 AITHRIS AIR AN T-SUIDHEACHADH IONMHASAIL**
Statement of Financial Position
- 112 AITHRIS AIR SRUTHAN AIRGID**
Statement of Cash Flows
- 113 AITHRIS AIR ATHARRAICHEAN ANN AN
EARRAINNEAN LUCHD-PÀIGHIDH CHÌSEAN**
Statement of Changes in Taxpayers' Equity
- 114 NÒTAICHEAN AIRSON NAN CUNNTASAN**
Notes to the Accounts
- 141 MÌNEACHADH AIR BRIATHRACHAS IONMHASAIL**
Glossary of Financial Terms

GEÀRR- CHUNNTAS AIR COILEANADH



PERFORMANCE REPORT

PÀIRT
PART

1



01

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'fhalbh.

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.

Màiri NicAonghais | Cathraiche
Mary MacInnes | Chairperson

02



Màiri I. Nic Aonghais

AITHRIS A' CHATHRAICHE

Na mo dhreuchd mar Chathraiche Bhòrd na Gàidhlig, tha e na thoileachas mòr dhomh Aithisg Bhliadhnail agus Cunntasan 2022/23 fhoillseachadh.

Tha seo air a bhith na bliadhna fìor chudromach dhan Ghàidhlig ann an iomadh dòigh. Tha co-chomhairlean air a bhith ann air iomadach cuspair co-cheangailte ris a' Ghàidhlig, a' gabhail a-steach Bile ùr nan Cànanan Albannach a tha gu bhith ann agus an ath Phlana Nàiseanta na Gàidhlig. Tha leasachaidhean mòra air a bhith ann an taic coimhearsnachd cuideachd, ged a tha mòran a bharrachd fhathast a dhith. Tha foillseachadh na h-aithisg Gàidhlig aig Suirbhidh Beachdan Sòisealta na h-Alba (SSAS) 2021 air nochdadh gu bheil barrachd misneachd agus iartas airson Gàidhlig ann an Alba, mar a chunnacas cuideachd anns an sgrùdadh aig Young Scot agus tha sinn a' coimhead air adhart ri toraidhean a' Chunntais-shluaigh Nàiseanta a rinneadh sa Chèitean 2022.

Chaidh ar [freagairt fharsaing](#) do cho-chomhairleachadh Riaghaltas na h-Alba air bile ùr nan cànanan a sgrìobhadh, stèidhichte air soirbheasan agus dùbhlain a dh'fhiosraich sinn agus sinn a' leantainn air adhart a' cur an gnìomh na h-Achd Gàidhlig tùsail bho 2005. Tha e air a bhith soilleir bho chionn greis gu bheil feum air cumhachdan reachdail fada nas treasa gus barrachd adhartais a dhèanamh dhan Ghàidhlig.

Tha seo gu sònraichte fìor a thaobh foghlaim far a bheil sinn air barrachd iarrtais fhaicinn airson àiteachan na tha air an toirt seachad agus far an robh dà iartas airson foghlam bun-sgoile tro mheadhan na Gàidhlig bho phàrantan nach do shoirbhich. Gus an ìre de sholarachadh àrdachadh aig ìre thràth-bhliadhnachan, bun-sgoile agus àrd-sgoile, mhol sinn gum bu chòir an ro-innleachd nàiseanta ùr a bhith air a stiùireadh le Ministearan na h-Alba agus tha sinn an dòchas gum bi seo san dreachd bhile.

Bha na dùbhlain leantainneach a thaobh fastadh agus glèidheadh thidsearan gan deasbad tron bhliadhna. Tha an ìre glèidhidh ìosal de thidsearan FtG san roinn na dhùbhlain dhan luchd-fastaidh agus do bhuidhnean foghlaim. Mhol sinn dhan Riaghaltas gun rachadh sgeama bursaraidh STEM a leudachadh gus tidsearan Gàidhlig a ghabhail a-steach agus chuir sinn fàilte air a' cho-dhùnadh aca gus seo a dhèanamh. Tha sinn cuideachd air an dleastanas againn fhèin ath-sgrùdadh ann a bhith a' toirt seachad comhairle agus taic do dh'fhoghlam Gàidhlig tron Stiùireadh Reachdail air Foghlam Gàidhlig agus thathar ag obair air dreachd ùraichte.

CHAIRPERSON'S REPORT

In my role as Chair of Bòrd na Gàidhlig, it gives me great pleasure to present the Annual Report and Accounts 2022/23.

It has been an exceptionally important year for Gaelic in many ways. There have been extensive consultations on many matters relating to Gaelic, including the proposed new Scottish Languages Bill and the next National Gaelic Language Plan. There have been significant developments in community support albeit with much more still required. The publication of the Gaelic report from the Scottish Social Attitudes Survey (SSAS) 2021 has reflected the increasing confidence and demand for Gaelic in Scotland, echoed by YoungScot's own survey work and we look forward to the results of the National Census which was carried out in May 2022.

Our [extensive response](#) to the Scottish Government's consultation on the new languages bill was formed by successes and challenges experienced in continuing to implement the original Gaelic Language Act from 2005. It has been clear for some time that much stronger statutory powers are required in order to make greater progress for Gaelic.

This is particularly the case for education where we have seen greater demand for places than are provided and two requests for Gaelic-medium (GM) primary education from parents not succeed. In order to increase the rate of provision at early years, primary and secondary we recommended that the new national strategy should be led by Scottish Ministers and we trust that this will be in the draft bill.

The ongoing challenges of teacher recruitment and teacher retention was the focus of debate during the year. The poor retention rate of GM qualified teachers in the sector is a challenge for their employers and for education agencies. We recommended to Government that the STEM (Science, Technology, Engineering and Maths) bursary scheme be expanded to include Gaelic teachers and we welcomed this decision. We have also reviewed our own role in providing advice and support to Gaelic education through the Statutory Guidance on Gaelic Education and an updated version is being progressed.

Chùm an t-iarrrtas airson a bhith ag ionnsachadh na Gàidhlig air a' sìor fhàs agus bha buaidh Seachdain na Gàidhlig a mhaoinich sinn a' sealltainn miann dhaoine air feadh an t-saoghail gus eòlas fhaighinn air a' Ghàidhlig agus a cultar. Bha còrr is 500k 'cluich' aig SpeakGaelic, dham bi sinn a' maoineachadh stuthan maoineachaidh, agus Duolingo le còrr is 1.5 millean neach-ionnsachaidh ron Mhàrt 2023.

Chùm sinn oirnn a' cur cuideam air tè de na prìomh theachdaireachdan san treas Plana Nàiseanta gu bheil coimhearsnachdan eileanach seasmhach deatamach a thaobh leas na Gàidhlig. Rinn sinn seo ann an coinneamhan le Ministearan, le bhith a' gabhail pàirt ann am buidhnean eaconamach roinneil agus tro fhreagairtean cunbhalach do cho-chomhairlean air cùisean taigheadais, eaconamaidh, còmhhdail, àrainneachd agus ceangailteachd. Bu chòir barrachd aire a thoirt do mhodhan Measadh Buaidh Coimhearsnachdan Eileanach airson dèanamh cinnteach gu bheil a' beachdachadh air a' Ghàidhlig ann am poileasaidhean ùra no ùraichte anns na measaidhean aca. Tha sinn fhathast draghail mu bhuidhnean cùisean sin air na coimhearsnachdan ann an sgìrean eileanach agus dùthchail agus cuiridh sinn cuideam air cho cudromach 's a tha iad thar na h-obrach air fad againn.

Nì sinn cinnteach cuideachd gun tèid fianais mun Ghàidhlig agus a cultar a thoirt do bhuidhnean san RA agus san Roinn Eòrpa. Choinnich Bòrd na Gàidhlig ri Comataidh de Sheanadh Pàrlamaideach Bhreatainn-Èireann air mion-chànanan dùthchasach agus thug e seachad fianais do Chomataidh Roinn a' Chultair, nam Meadhanan agus an Spòirs mun fheum a bhith a' dèanamh cinnteach gu bheil craoladh Gàidhlig air aithneachadh ann an dòigh nas èifeachdaiche ann an reachdas na RA agus ag argamaid gum bu chòir am maoineachadh aige a

The demand for learning Gaelic continued apace and the impact of Seachdain na Gàidhlig which we funded demonstrated the desire of people across the world to experience Gaelic language and culture. SpeakGaelic, for which we fund the learning materials, had over 500k 'plays' and Duolingo with more than 1.5 million learners by March 2023.

We continued to highlight one of the key messages of the third National Plan that sustainable island communities are essential to the health of Gaelic. We did this in meetings with Ministers, by participation in regional economic bodies and regular responses to consultations on issues of housing, economy, transport, environment and connectivity. The Islands Community Impact Assessment mechanism for ensuring that Gaelic is considered in new or refreshed policies should be given greater attention by all public bodies in their assessments. We continue to be concerned about the impact of these issues on the communities in island and rural areas and will emphasise their importance across our work.

We also ensure that evidence about Gaelic language and culture is given to UK and European bodies. Bòrd na Gàidhlig met a Committee of the British-Irish Parliamentary Assembly on indigenous minority Languages and provided evidence to the Department of Culture, Media and Sport Committee on the need to ensure that Gaelic broadcasting is recognised more effectively in UK legislation and its funding to be equitable with that of S4C. The importance of BBC ALBA in normalising Gaelic

bhith a rèir maoinachadh S4C. Chaidh cuideam a chur air cho cudromach 's a tha BBC ALBA ann a bhith ag àbhaisteachadh na Gàidhlig air feadh na h-Alba ann an toraidhean Suirbhuidh Beachdan Sòisealta na h-Alba agus tha sinn mothachail air na cuingealachaidhean a tha an lùib an rèiteachaidh maoinachaidh aige. Tha sinn air cumail oirnn ag argamaid, còmhla ri buidhnean eile, airson barrachd maoinachaidh airson leasachadh na Gàidhlig. Ged a tha sinn ag aithneachadh gun robh àrdachadh air a' bhuidseit bhliadhnail againn de £500k am-bliadhna, tha luach ar bun-bhuidseit de £5.1m air tuiteam gu timcheall air an dàrna leth den luach a bh' aige ann an 2007 nuair a thathar a' gabhail a-steach na h-atmhorachd.

Chuir sinn fàilte air dithis bhall comataidh co-thaghte ùr, Coinneach MacIomhair agus Rob MacFhionghain agus thug sinn soraidh slàn le dithis bhall a tha air a bhith air a' Bhòrd bho chionn fhada, Ailean Caimbeul agus Dòmhnall MacLeòid. Mo thaing dhaibhsan agus dhan chòrr den bhòrd, cho math ris an sgioba air fad airson a bhith a' libhrigeadh chùisean tro bhliadhna dhùbhlanaich.

Nuair a leig Shona NicIllinnein dhith a dreuchd, chaidh Ealasaid Dhòmhnallach a chur an dreuchd mar Cheannard. Bu mhath leam taing a thoirt do Shona airson an iomadh leasachadh a rinn i, an dà chuid air an taobh a-staigh agus air an taobh a-muigh, anns na seachd bliadhna aice mar Cheannard Bhòrd na Gàidhlig.

across Scotland was emphasised in the results of the Scottish Social Attitudes Survey and we recognise the constraints imposed by its funding settlement. We have continued to argue, along with others, for an increased financial settlement for Gaelic development. While we recognise that we had an increase in our annual budget of £0.5m this year, our baseline budget of £5.1m is now worth in real terms about half that of 2007.

We welcomed two new co-opted committee members, Kenneth MacIver and Rob MacKinnon and said farewell to two longstanding members, Allan Campbell and Donald MacLeod. My thanks to them and the rest of the board as well as all the team for a challenging year successfully delivered.

On the retirement of Shona MacLennan, Ealasaid MacDonald was appointed as Ceannard. I would like to note my gratitude to Shona for the many improvements she delivered, both internally and externally, in her seven years as Ceannard of Bòrd na Gàidhlig.

**“... gu bheil
coimhearsnachdan
eileanach seasmhach deatamach
a thaobh leas na Gàidhlig”.**

“...sustainable island communities are essential to the health of Gaelic”.

Ealasaid Dhòmhnaillach | Ceannard
Ealasaid MacDonald | CEO

03



A handwritten signature in black ink, which appears to be 'Ealasaid'.

AITHRIS A' CHEANNAIRD

Seo a' chiad aithisg agam mar Cheannard Bhòrd na Gàidhlig agus tha mi airson tòiseachadh le bhith a' toirt taing dhan neach a bha san dreuchd romham, Shona NicIllinnein, airson na h-obrach cruth-atharrachail a stiùirich i agus le bhith a' meòrachadh air na h-atharrachaidhean a chaidh a choileanadh thar nan seachd bliadhna aice san dreuchd.

'S e an rud as cudromaiche dhan chànan san àm ri teachd gu bheil barrachd misneachd aig òigridh mu bhith a' cleachdadh agus ag ionnsachadh a' chàinain. Tha Bòrd na Gàidhlig air a bhith ag obair còmhla ris na com-pàirtichean libhrigidh aige, gu sònraichte Comunn na Gàidhlig, Fèisean nan Gàidheal, An Comunn Gàidhealach agus Stòrlann, gus cur ris na gnìomhan agus ris na goireasan a tha a' glacadh aire, a' brosnachadh agus a' toirt taic do dhaoine òga ann an cleachdadh agus ionnsachadh. Tha an treas cuid den mhaoineachadh leasachaidh againn a' dol do na prìomh chom-pàirtichean libhrigidh againn agus tha sinn an-dràsta ag obair còmhla riutha gus aontaidhean maoineachaidh suas ri còig bliadhna a chur air dòigh. Bheir am planadh fad-ùine seo barrachd buaidh agus cinnteachd do na buidhnean agus dhan luchd-ùidh againn.

Lean ar conaltradh le raon farsaing de choimhearsnachdan Gàidhlig, gu sònraichte tro choinneamhan aghaidh ri aghaidh agus air-loidhne mun Phlana Nàiseanta cho math ri leasachaidhean eile. Tha ar guth ann a bhith a' riochdachadh nan coimhearsnachdan sin tro bhith a' freagairt cho-chomhairlean agus gairmean fianais air fàs nas treasa, a' cur an cèill gu soilleir a' bhuidhean a tha aig raon farsaing de leasachaidhean poileasaidh air coimhearsnachdan Gàidhlig. Ghabh seo a-steach comhairle dhan [Bhuidhinn-obrach Beatha Ghoirid air Cùisean Eaconamach is Sòisealta](#) a bharrachd air an aithisg le Riaghaltas na h-Alba air Cairt Eòrpach nam Mion-chànanan. Bidh sinn a' foillseachadh seo uile air-loidhne gus dèanamh cinnteach gu bheil an obair againn uile follaiseach agus gu bheil sinn cunntachail dhan luchd-ùidh againn.

Tha an obair againn mu cho cudromach 's a tha a' Ghàidhlig dhan eaconamaidh air leantainn. Mhaoinich sinn rannsachadh air seo a bharrachd air a bhith a' coimiseanadh rannsachadh air sunnd, agus tro Cho-chruinneachadh na Gàidhealtachd agus nan Eilean (CoHI) bhrosnaich sinn na com-pàirtichean uile aige gus beachdachadh air mar as urrainn dhaibh buaidh an cuid obrach air a' Ghàidhlig àrdachadh.

Lean am maoineachadh airson oifigearan leasachadh coimhearsnachd Gàidhlig bho 2021/22 le 20 buidheann a' faighinn £473k uile gu lèir agus 's e ar miann na dreuchdan sin a chumail a' dol san ùine fhada. Tha sinn ag aithneachadh nan dùbhlann a thaobh trusadh is gleidheadh airson dreuchdan far a bheil Gàidhlig riatanach, co-dhiù tha seo ann am foghlam, leasachadh coimhearsnachd no san roinn phoblaich, ma

CEO'S REPORT

This is my first report as Ceannard of Bòrd na Gàidhlig and I want to begin it by thanking my predecessor, Shona MacLennan, for the transformational work she led on and by reflecting on the changes that have been achieved over the seven years of her tenure.

Most important for the future of the language is the increasing confidence that young people have about using and learning the language. Bòrd na Gàidhlig has worked with its delivery partners, particularly Comunn na Gàidhlig, Fèisean nan Gàidheal, An Comunn Gàidhealach and Stòrlann, to increase the activities and resources which engage, enthuse and support young people in using and learning. One third of our development funding goes into our main delivery partners and we are currently working with them to develop up to five-year funding agreements. This long-term planning will deliver greater impact and certainty for the organisations and our stakeholders.

Our engagement with a wide range of Gaelic communities continued particularly through face-to-face and online meetings on the National Plan as well as other developments. Our voice in representing those communities through responding to consultations and calls for evidence has grown stronger, clearly articulating the impact on Gaelic communities of a wide range of policy developments. This included advice to the [Short Life Working Group on Economic and Social Issues](#) as well as the report by Scottish Government on the European Charter for Minority and Regional Languages. We publish all these online as part of ensuring that our work is transparent and that we are accountable to our stakeholders.

Our work on the importance of Gaelic to the economy has continued. We funded research into this as well as commissioning research on wellbeing, and through Convention of the Highlands and Islands (CoHI) encouraged all its partners to consider how they can increase the impact of their work for Gaelic.

The funding for Gaelic community development officers continued from 2021/22 with 20 organisations receiving in total £473k and our ambition is to make these roles into longer term posts. We recognise the challenges for recruitment and retention across all Gaelic-essential posts, whether in education, community development





tha obraichean gearr-ùine no pàirt-ùine. Bha a' phuing mu dheireadh seo na pàirt de na molaidhean againn mu bhith a' meudachadh trusadh is gleidheadh luchd-teagaisg FtG agus thug sinn comhairle do dh'Ùghdarrasan Ionadail agus do dhaoine eile mu cho cudromach 's a tha e gus dèiligeadh ri cùisean gleidhidh a bharrachd air cùisean trusaidh.

Còmhla ri ar molaidhean a thaobh Bile nan Cànanan Albannach, tha sinn air ath-sgrùdadh a dhèanamh air an Stiùireadh Reachdail air Foghlam Gàidhlig agus bidh sinn ag ùrachadh seo agus an Stiùireadh Reachdail air planaichean Gàidhlig. Tha an dà chuid ag aithneachadh easbaidhean an reachdais làithrich agus tha sinn a' dèanamh fiughair ris a' Bhile ùr is sinn an dùil gun cuir e aghaidh air seo agus gun cruthaich e cothroman a bharrachd gus adhartas a dhèanamh dhan Ghàidhlig.

Tha grunn iomairtean sanasachd air cur ri àrdachadh mothachaidh air cho cudromach 's a tha a' Ghàidhlig agus air na cothroman a tha i a' tabhann do dhaoine fa leth agus do choimhearsnachdan. Bha sin a' gabhail a-steach iomairt gus duine sam bith le sgilean Gàidhlig a bhrosnachadh gus am fiosrachadh seo a chlàradh ann an Cunntas-sluaigh 2022 agus tha sinn a' dèanamh fiughair ri foillseachadh na h-aithisg ann an 2024. Dh'obraich ar n-oifigearan le diofar ùghdarrasan ionadail agus le Comann nam Pàrant gus foghlam tro mheadhan na Gàidhlig (FtG) a bhrosnachadh agus thòisich solar FtG ùr ann an Siorrachd Rinn Friù agus chaidh aontachadh gun rachadh a stèidheachadh air a' Chomraich (Comhairle na Gàidhealtachd). San aon dòigh, bhrosnaich sinn dreuchdan ann an tràth-ionnsachadh agus teagasg gus barrachd dhaoine

or public sector, if jobs are short-term and part-time. This last point was one which featured in our recommendations on increasing recruitment and retention of GM teachers and we provided advice to Local Authorities (LAs) and others on the need to address retention issues as well as recruitment.

Alongside our recommendations for the Scottish Languages Bill, we have reviewed the Statutory Guidance on Gaelic Education and will be refreshing this and Statutory Guidance on Gaelic language plans. Both these recognise the shortcomings of the existing legislation and we await the new Bill to address these and create greater opportunities to make progress for Gaelic.

A number of promotional campaigns have contributed to increasing awareness of the importance of Gaelic and the opportunities it offers individuals and communities. These included one to encourage anyone with Gaelic skills to record this information in the 2022 Census and we await publication of the report in 2024. Our officers worked with a range of Local Authorities (LAs) and Comann nam Pàrant to promote Gaelic-medium education (GME) and new GME provision commenced in Renfrewshire and agreed for Applecross (Highland). Similarly, we promoted careers in early learning and teaching to encourage more people to consider entering these professions and we supported 47

a bhrosnachadh gus beachdachadh air a dhol a-steach do na proifeiseanan sin agus thug sinn taic do 47 oileanach, le luach iomlan de £62k, a tha a' trèanadh an-dràsta. Tha buidhnean tràth-bhliadhnaichean saor-thoileach fhathast air leth cudromach ann a bhith a' brosnachadh theaghlaichean gus FtG a thaghadh agus eadar taic dhìreach agus a bhith a' maoineachadh sgioba oifigearan Chomann nam Pàrant, dh'obraich sinn gus an roinn a chuideachadh gus ath-shlànachadh às dèidh buaidh COVID-19.

Cha do rinn aithisg sgrùdaidh bhon taobh a-muigh na bliadhna an-uiridh molaidhean sam bith airson leasachadh agus a rèir na h-aithisg bha a h-uile prìomh meatraig airson càileachd aig an ìre as àirde, rud a tha sealltainn cho mòr 's a bha an t-adhartas a rinn Bòrd na Gàidhlig sna beagan bhliadhnaichean mu dheireadh. Tha seo mar thoradh air dealas agus obair chruaidh an luchd-obrach agus a' Bhùird-stiùiridh fad grunn bhliadhnaichean.

Thill co-labhairt bhliadhnail an luchd-obrach againn gu bhith air a cumail aghaidh ri aghaidh san t-Sultain an-uiridh agus chùm sinn co-labhairt na bliadhna seo sa Ghiblean. B' e deagh chothroman a bha seo gus eòlas nas fheàrr fhaighinn air càch a chèile agus a bhith ag ionnsachadh còmhla, leis gu bheil luchd-obrach againn stèidhichte air feadh na h-Alba. Lean sinn oirnn gu soirbheachail a bhith a' fastadh gu dreuchdan bàna agus chuir sinn fàilte air luchd-obrach ùra a bharrachd air a bhith a' guidhe soirbheachas do dhaoine eile agus iad a' gluasad air adhart gu dreuchdan ùra. Bidh an obair aca mar thosgairan dhan Ghàidhlig cudromach sa h-uile àite far an tèid iad.

students with a total of £62k who are currently in training. Voluntary early years groups remain very important in encouraging families to choose GME and between direct support and funding Comann nam Pàrant's team of officers, we worked to help the sector recover from the impact of COVID-19.

That last year's external audit report made no recommendations for development and judged all the key metrics for quality as at the highest level is an indication of the distance travelled by Bòrd na Gàidhlig in recent years. This is due to the commitment and hard work of staff and the Board over a number of years.

Our annual staff conference returned to being in person in September last year and we held this year's in April. These were good opportunities to get to know each other better, as we have staff based across Scotland, and to learn together. We continued to successfully recruit to vacant roles and welcomed new members of staff as well as wishing others success as they moved on to new roles. Their work as ambassadors for Gaelic will be important wherever they are.

“Is e a' mhisneachd a tha a' sìor fhàs aig daoine òga mu bhith a' cleachdadh agus ag ionnsachadh a' chànanain an rud as cudromaiche airson a' chànanain san àm ri teachd.”

“The most important for the future of the language is the increasing confidence that young people have about using and learning the language.”

CÒ SINNE AGUS DÈ BHIOS SINN A' DÈANAMH

Ar lèirsinn

Gum bi a' Ghàidhlig air a faicinn is air a cluinntinn gu làitheil air feadh na h-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 agus stiùireadh a thoirt dhan iomairt gus a' Ghàidhlig agus a cultar a thoirt air adhart ann an Alba às leth Riaghaltas na h-Alba.

Na tha sinn a' dèanamh

Stiùireadh

- Bidh sinn a' cruthachadh Plana Nàiseanta na Gàidhlig agus a' dèanamh lèirmheas air a libhrigeadh
- 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 maoinachadh gus Gàidhlig a thoirt air adhart
- Bidh sinn a' toirt fa-near do is a' frithealadh air feumalachdan nan coimhearsnachdan

Gheibh thu tuilleadh fiosrachaidh mu mar a bhios sinn ag obair air an [làraich-lìn againn](#).

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 and review 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 on our [website](#).

Cruth ar n-Obrach

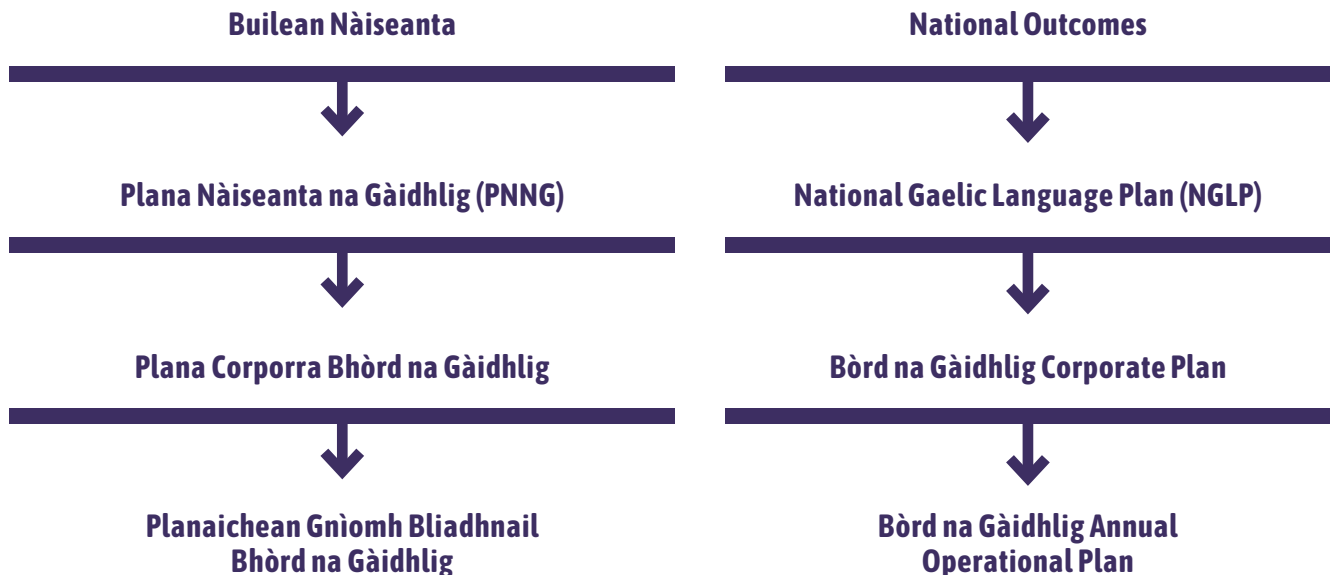
Tha Bòrd na Gàidhlig ag obair a rèir Frèam Coileanaidh Riaghaltas na h-Alba mar a' bhuidheann phoblach le uallach gus a' Ghàidhlig agus a' cultar a thoirt air adhart.

Bidh sinn a' toirt taic do na Builean Nàiseanta a chithear san Fhrèam, agus sinn ag ullachadh Plana Nàiseanta na Gàidhlig agus Plana Corporra a h-uile còig bliadhna. Chaidh an dà phlana sin fhoillseachadh ann an 2018. Tha iad a' toirt dhuinn co-theacsa airson ar n-obrach agus a' stèidheachadh cheann-uidhe is phrìomhachasan airson na h-obrach is co-dhùnaidhean uile againn. Tha am Plana Obrachaidh Bliadhnail a' mìneachadh nan gnìomhan a bhios sinn a' dèanamh gach bliadhna gus am Plana Corporra againn a thoirt air adhart. Gheibhear barrachd fiosrachaidh san earrainn Cinn-uidhe is Ro-innleachdan san aithisg seo air taobhan-duilleig 21-27.

Business model

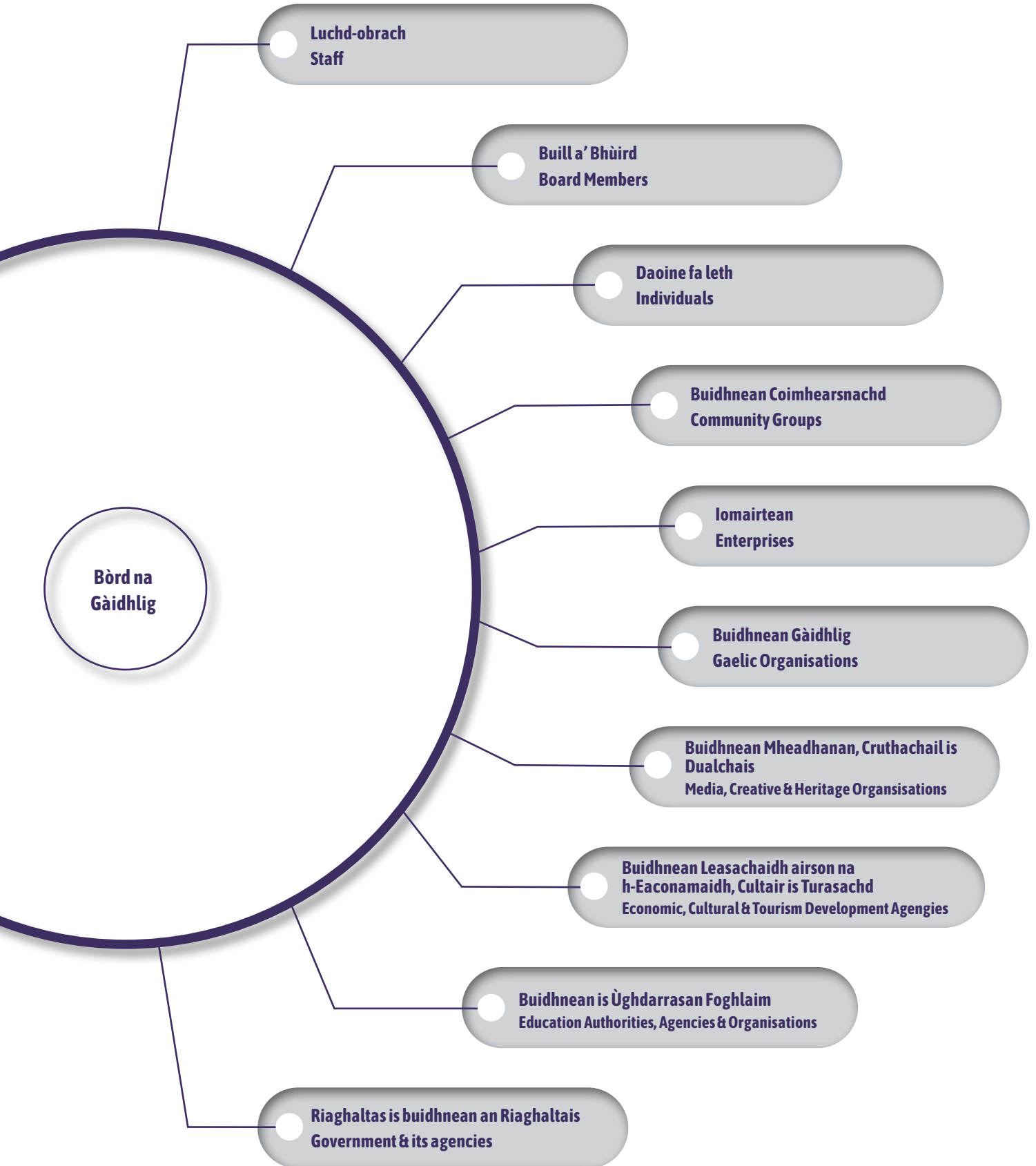
Bòrd na Gàidhlig operates within the Scottish Government Performance Framework as the public body responsible for the development of Gaelic language and culture.

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. They set the context for our work and provide the objectives and priorities for all of our activities and decision-making. The Annual Operating Plan defines the activities we carry out each year to progress our Corporate Plan. You can find out more in the Objectives and Strategies section of this report on pages 21-27.



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.

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



STRUCTAR NA BUIDHNE

ORGANISATIONAL STRUCTURE

AM BÒRD Board



COMATAIDHEAN Committees

CEANNARD CEO



Comataidh Sgrùdaidh is Dearbhachd

Audit & Assurance
Committee

Comataidh Poileasaidh is Ghoireasan

Policy & Resource
Committee

Stiùiriche an Fhoghlaim

Director of Education

Stiùiriche Leasachaidh

Director of Development



Ceann an Ionmhas is Cùisean Corporra

Head of Finance & Corporate Affairs

SGIOBA AN LUCHD-OBACH Staff Team

Faicibh Aithisg nan Stiùirichean air taobh-duilleig 74 agus an Sgioba-stiùiridh air taobh-duilleig 77 airson làn fhiosrachadh.

See Directors' Report on page 74 and leadership team on page 77 for full details.



08



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 lèirsinn a thoirt gu buil, agus bidh sinn a' sealltainn 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' cleachdadh Gàidhlig agus a' faighinn bhuannachdan bhon chànan nan obair, aig an taigh agus sa choimhearsnachd.
2. Gum bi barrachd cothroman ann do dhaoine aig aois sam bith na sgilean Gàidhlig aca a thoirt air adhart agus gum bi e nas fhasa dhaibh na cothroman sin a ghabhail.
3. Gum bi barrachd dhaoine ann an Alba taiceil is bàidheil dhan Ghàidhlig agus dhan chultar aice.
4. Gun cùm Bòrd na Gàidhlig air a' leasachadh nan dòighean-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 will 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.

“...le **20** buidheann a' faighinn **£473k** uile gu lèir.”

“... 20 organisations receiving in total £473k.”

Tha an obair againn a' toirt taic dhan 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 agus tha Bòrd na Gàidhlig gu h-àraidh a' toirt taic dhan 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, and 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-bhliadhnachan Gàidhlig, a' toirt maoinachadh do agus ag obair còmhla ri [Comann nam Pàrant](#), fòram nàiseanta do phàrantan, cho math ri [FilmG](#) agus lìonra 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 supporting 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 seachad comhairle mu [fhoghlam Gàidhlig](#), 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 ionnsachaidh inbheach a thoirt seachad ann an [LearnGaelic.scot](#), agus [SpeakGaelic](#) agus a' maoinachadh prògram farsaing de ghnìomhachd ionnsachaidh inbheach air feadh na h-Alba. Bidh sinn a' maoinachadh rannsachadh is leasachadh airson corpas a' chàinain, a' gabhail a-steach a bhith a' cruthachadh [faclair eachdraidheil](#), [rannsachadh air ainmean-àite](#) agus togail stòr-dàta, a bharrachd air a bhith a' dèanamh cinnteach gu bheil foghlam Gàidhlig air a riochdachadh ann an co-chomhairlean leithid [Raon-ùghdarras na Buidhne Lèirmheis Neo-eisimeilich air Teisteanasan is Measadh](#), [Lèirmheas Hayward air Teisteanasan is Measadh](#), [Còmhradh Nàiseanta air Foghlam na h-Alba](#), [Sgrùdadh air tràth-ionnsachadh agus seirbheisean cùram-chloinne na h-Alba](#), [Bile Foghlam Còmhnaidh A-muigh na h-Alba](#), [Lèirmheas Neo-eisimeileach air Lìbhrigeadh Sgilean](#) agus sgìrean-sgoile am measg eile.

are well educated, skilled and able to contribute to society

We provide advice about [Gaelic education](#), promote Gaelic career opportunities, support individuals to become teachers, work with MG ALBA and others to provide adult learning resources in [LearnGaelic.scot](#) and [SpeakGaelic](#), 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 ensuring that Gaelic education is represented in consultations such as [Remit of Independent Qualifications and Assessment review group](#), [Hayward Review of Qualifications and Assessment](#), [National Discussion on Scottish-Education](#), [Inspection of early learning and childcare services in Scotland](#), [Schools Residential Outdoor Education Bill](#), [Skills Delivery independent review](#) and school catchment areas amongst others.





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

Bidh sinn a' cur a-steach beachdan co-cheangailte ris a' Ghàidhlig agus ri coimhearsnachdan dùthchail is eileanach tro fharsaingeachd de cho-chomhairlean poblach, a' gabhail a-steach [Seirbheis Aiseig Ùr-nodha agus Seasmhach do dh'Alba](#), [Plana Poileasaidh Coimisean na Croitearachd agus Ro-innleachd 5 Bliadhna Iomairt na Gàidhealtachd 's nan Eilean](#) a bharrachd air a bhith a' toirt taic do raon farsaing de dh'iomairtean agus a bhith a' coimiseanadh rannsachadh co-cheangailte ri coimhearsnachdan eileanach agus Gàidhlig. Ann an sgìrean bailteil tha sinn a' maoinachadh oifigearan nan Iomairtean agus tha sinn a' toirt taic do bhuidhnean Gàidhlig gus co-ionadan Gàidhlig a stèidheachadh gus togail air an leudachadh làidir a chunnacas o chionn beagan bhliadhnaichean ann am foghlam Gàidhlig sna h-àiteachan sin.

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

We provide input relating to Gaelic and to rural and island communities through a range of public consultations, including [A Modern and Sustainable Ferry service for Scotland](#) the [Crofting Commission Policy Plan](#) and [Highlands and Islands Enterprise 5 Year Strategy](#) as well as supporting a wide range of initiatives and commissioning research relating to island communities and Gaelic. In urban areas, we fund Iomairtean officers and support community groups to establish Gaelic usage hubs which further enhance the strong growth seen in Gaelic education over recent years.



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

Cumaidh sinn taic ri farsaingeachd de ghnothaichean cultarail airson gach aois ann an iomadh diofar coimhearsnachd. Bidh sinn a' maoinachadh buidhnean 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](#). Thug sinn cuideachd fiosrachadh seachad dhan [Rannsachadh mu Chultar ann an Coimhearsnachdan](#) agus dhan cho-chomhairle air [Ro-innleachd Cultar Eadar-nàiseanta](#).

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](#). We also provided input to the [Culture in Communities Inquiry](#) and the consultation on [International Culture Strategy](#).



le eaconamaidh a tha farpaiseach aig ìre na cruinne, a tha tionnsgalach, in-ghabhaltach agus seasmhach

Bidh sinn ag obair le buidhnean leasachaidh eaconamach is sgilean gus cur ri sgilean is comasan dreuchdail luchd-labhairt is luchd-ionnsachaidh 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](#). Thug sinn seachad comhairle a thaobh na Gàidhlig an dà chuid do ChHI agus do Chom-pàirteachas Eaconamach na Gàidhealtachd agus nan Eilean (HIREP).

have a globally competitive, entrepreneurial, inclusive and sustainable economy

We work with economic and skills development agencies to increase skills and employability for Gaelic speakers and learners. 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](#). We provided advice relating to Gaelic for both CoHI and the Highlands and Islands Regional Economic Partnership (HIREP).



a' cur luach agus a' gabhail tlachd nan àrainneachd agus gu bheil iad ga dìon is ga leasachadh

Tron obair againn le ùghdarrasan poblach agus tro phlanadh cànan airson na Gàidhlig, tha sinn a' cur ris na goireasan Gàidhlig aig na buidhnean a tha a dìon agus a' toirt piseach air an àrainneachd, mar eisimpleir, [NàdarAlba](#) agus [Coilltearachd agus Fearann Alba](#) agus maoinichidh sinn tòrr de na pròiseactan Gàidhlig aca. Bidh sinn a' gabhail pàirt ann an co-chomhairlean co-cheangailte ris an àrainneachd a' gabhail a-steach [Coimisean nam Pàircean Nàiseanta](#) agus [Ath-leasachadh Fearainn ann an Nàisean le Cothromachadh-carboin](#). Bidh oifigearan Iomairtean le maoinachadh Bòrd na Gàidhlig a' libhrigeadh gnìomhan Urras Iain Muir le farsaingeachd 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 [NatureScot](#) and [Forestry Land Scotland](#) and we fund many of their Gaelic projects. We contribute to consultations relating to the environment including [National Parks Commission](#) and [Land Reform in a Net Zero Nation](#). Bòrd na Gàidhlig-funded Iomairtean officers deliver John Muir Trust activities with a wide range of school pupils.



fallain agus gnìomhach

Am-bliadhna a-rithist, tha sinn air fòcas sònraichte a chur air na buannachdan a th' aig a' Ghàidhlig agus a cultar a thaobh [sunn](#). Am measg nam freagairtean co-chomhairlean bha [Còmhradh Nàiseanta air Ro-innleachd Ùr airson Seargadh-intinn](#), [Ro-innleachd Slàinte is Sunnd Intinn](#) agus [Seirbheis Cùraim Nàiseanta](#). Is sinne prìomh luchd-maoineachaidh Spòrs Gàidhlig a bhios a' libhrigeadh gnìomhachdan a-muigh tron Ghàidhlig. Tha sinn cuideachd air goireasan agus gnìomhan dòigh-beatha fhallain a mhaoineachadh, cho math ri bhith ag obair le grunn Bhùird Slàinte NHS, [spòrsalba](#) agus ùghdarrasan ionadail gus na planaichean Gàidhlig aca a libhrigeadh. Chuir sinn cùmhnant a-mach gu tairgse airson rannsachadh air na ceanglaichean eadar Gàidhlig agus sunnd sa Mhàrt.

are healthy and active

This year again we have particularly focused on the benefits that Gaelic language and culture bring in terms of [wellbeing](#). Consultations responses included [A National Conversation on a New Dementia Strategy](#), [Mental Health and Wellbeing Strategy](#) and [National Care Service](#). We are the primary funders of Spòrs Gàidhlig who deliver GM outdoor activities. 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. In March we issued an invitation to tender for research into the links between Gaelic and wellbeing.



a' toirt spèis do chòraichean daonna, gu bheil gan dìon agus gan coileanadh agus gu bheil 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 seo nam blocaichean-togail a bheil follaiseachd dhan chànan air feadh na dùthcha, a tha a' cur ri cothroman gus Gàidhlig a chleachdadh agus a tha cur ri a h-àbhaisteachadh. Chùm sinn oirnn a' brosnachadh na Gàidhlig ann an cruthachadh Achd nan Còraichean Daonna, agus thug sinn seachad fianais do [Rannsachadh Comataidh DCMS air Cànanan Dùthchasach is Mion-chànanan](#).

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 are building blocks which give the language prominence across the country, increase opportunities for using Gaelic and contribute to its normalisation. We continue to promote Gaelic in the development of a Human Rights Act, and provided evidence to the [Department for Culture, Media and Sport \(DCMS\) Committee Enquiry into Indigenous and Minority Languages](#).



fosgailte, ceangailte agus a' toirt deagh bhuidhe gu h-eadar-nàiseanta

Bidh sinn a' toirt taic do dhiofar thachartasan nàiseanta is eadar-nàiseanta far a bheil Gàidhlig air a cleachdadh agus air a cur air adhart mar phàirt chudromach de dhualchas, cultar agus dòigh-beatha muinntir na h-Alba. Bha co-obrachadh eadar-nàiseanta gu sònraichte math againn air [Columcille 1500](#), a' toirt Alba, Èirinn, Manainn agus Alba Nuadh còmhla gus 1500 bliadhna bho bhreith Chaluim Chille a chomharrachadh. Am measg phròiseactan Seachdain na Gàidhlig bha daoine à Astràilia agus Canada a' gabhail pàirt ann am measg eile.

Fhreagair sinn co-chomhairle air [an Ro-innleachd Chultarail Eadar-nàiseanta](#) a' soilleireachadh àite cudromach na Gàidhlig ann an ceanglaichean agus brosnachadh eadar-nàiseanta.

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 particular highlight of international collaboration has been [Columcille 1500](#), bringing together Scotland, Ireland, Isle of Man and Nova Scotia in celebrating 1500 years since the birth of St Columba. The World Gaelic Week projects included contributors from Australia and Canada amongst others.

We responded to consultation on [International Cultural Strategy](#) highlighting the important place of Gaelic in international connections and promotion.



le gnothachasan soirbheachail is ùr-ghnàthach, le deagh obraichean agus obair chothromach ann dhan a h-uile duine

Mar bhuidheann phoblach, tha Bòrd na Gàidhlig dealasach a thaobh cleachdaidhean obrach cothromach. Feumaidh na com-pàirtichean libhrigidh na prionnsabalan agus cleachdaidhean sin a leabachadh nan cuid obrach.

have thriving and innovative businesses, with quality jobs and fair work for everyone

As a public body, Bòrd na Gàidhlig is committed to Fair Work practices. We also require our delivery partners to embed these principles and practices in their work.



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 agus ann an coinneamhan [Co-chruinneachadh na Gàidhealtachd agus nan Eilean](#), agus HIREP, tha sinn air an argamaid a dhèanamh uair is uair gum feum na h-eileanan agus na sgìrean dùthchail taic a thaobh leasachadh eaconamach; gu bheil a' Ghàidhlig agus a' cultar a' tabhann chothroman airson fàs eaconamach is sòisealta anns na sgìrean sin agus gum bu chòir guthan 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 and in [CoHI](#) and HIREP meetings, we have repeatedly made the case that the island and rural areas require support in terms of economic and social development; that Gaelic language and culture offers opportunities for economic growth in those areas and that Gaelic voices should be heard in the many debates taking place at national level.

PRÌOMH CHUNNARTAN IS CÙISEAN 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.

Nuair a bhathar ag ullachadh Plana Corporra còig-bliadhna Bòrd na Gàidhlig, thug am Bòrd-stiùiridh fa-near do chunnartan, chùisean is adhbharan mì-chinnt a dh'fhaodadh bacadh a chur air mar as urrainn dhuinn na cinn-uidhe sa Phlana Corporra no sa PhCNG a choileanadh. Chaidh 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 a' Chomataidh Sgrùdaidh is Dearbhachd an uair sin ag obair leis an Sgioba-stiùiridh gus gnìomhan lasachaidh 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 gnìomhan lasachaidh seo a' lùghdachadh sgòr gach cunnairt gu ìre leis a bheil am Bòrd-stiùiridh agus an Sgioba-stiùiridh riarachta, agus chun na h-ìre 's gu bheil am Bòrd deònach gabhail ri cunnartan.

Tha cho deònach 's a tha sinn gabhail ri cunnartan a' buntainn ri cho cofhurtail 's a tha sinn gabhail ri cunnartan nar n-obair. Mar bhuidhinn phoblach 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 cultair.

Bidh an Sgioba-stiùiridh, na manaidsearan agus an luchd-obrach a' toirt sùil às ùr air a' Chlàr-chunnartan Ro-innleachdail gach sia seachdainean, agus bidh a' Chomataidh Sgrùdaidh is Dearbhachd agus am Bòrd-stiùiridh ga sgrùdadh gach ràith mar phàirt den sgrùdadh chunbhalach a nì sinn air adhartas le ar n-amasan. Le sin, 's urrainn dhuinn cunnartan ùra a chomharrachadh agus feadhainn nach eil nan cunnart tuilleadh a thoirt às.

KEY RISKS AND ISSUES

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

While developing Bòrd na Gàidhlig '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 our contribution to 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 Audit and Assurance Committee 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 six-weekly by the Leadership Team, managers and staff, 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.

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

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.

Prìomhachasan a' Phlana Chorpóra Corporate Plan Outcome	Mìneachadh air Cunnartan Risk Description	Gnìomhan a Rinneadh ann an 22-23 Action Taken in 22-23
<p>Gum bi barrachd dhaoine a' cleachdadh Gàidhlig agus a' faighinn bhuannachdan bhon chànan nan obair, aig an taigh agus anns a' choimhearsnachd</p> <p>More people are using and benefiting from Gaelic at work, at home and in the community</p>	<p>Gun gu leòr taic gus aghaidh a chur air crìonadh na Gàidhlig ann an sgìrean eileanach is dùthchail.</p> <p>Insufficient support to address the decline of Gaelic in island and rural areas.</p>	<p>A' cumail oirnn a' gabhail pàirt ann, agus a' cur beachdan a-steach do, CoHI agus HIREP gus feumalachdan agus cothroman a tha ag èirigh bhon Ghàidhlig, co-ceangailte ri Plana Nàiseanta Gàidhlig 3 a chomharrachadh.</p> <p>Continued input to the Convention of the Highlands and Islands (CoHI) and Highlands and Islands regional Economic Partnership (HIREP) to highlight needs and opportunities arising from Gaelic, linked to National Gaelic Language Plan (NGLP) 3.</p> <p>Chleachd sinn co-chomhairlean agus gu h-àraidh an fheadhainn timcheall air NGLP#4 gus barrachd conaltradh a dhèanamh le coimhearsnachdan traidiseanta.</p> <p>Used consultations and in particular those around NGLP 4 to engage further with traditional communities.</p> <p>Chùm sinn taic ri coimhearsnachdan a tha a' cruthachadh planaichean cànan coimhearsnachd sgìreil.</p> <p>Supported communities which are developing area-wide community language plans.</p>
	<p>Suidheachadh eaconamach</p> <p>Economic conditions</p>	<p>Lean sinn air adhart a' dèanamh na h-argamaid aig CoHI agus Com-pàirteachas Eaconamach Roinneil na Gàidhealtachd agus nan Eilean gu bheil a' Ghàidhlig mar phàirt de na sruthan-obrach air fad.</p> <p>Continued to make the case at CoHI and HI REP that Gaelic is part of all workstreams.</p> <p>Chleachd sinn Planaichean Gàidhlig gus buidhnean poblach a bhrosnachadh gus leasachadh is cosg air Gàidhlig àbhaisteachadh ann am prìomh raointean leithid foghlam agus eaconamaidh.</p> <p>Used Gaelic Plans to encourage public bodies to normalise Gaelic development and spending in key areas such as education and economy.</p> <p>Ghabh sinn pàirt san rannsachadh aig comataidh DCMS mu bhith a' glèidheadh mion-chànanan dùthchasach.</p> <p>Engaged with DCMS Committee enquiry into safeguarding indigenous minority languages.</p> <p>Chùm sinn oirnn a' dèanamh na h-argamaid gu bheil a' Ghàidhlig na stòras eaconomach.</p> <p>Continued to make the case for Gaelic as an economic asset.</p> <p>Dh'obraich sinn le Ùghdarrasan Ionadail air a bhith a' leasachadh seirbheisean FtG a' cleachdadh an Stiùiridh Reachdail.</p> <p>Worked with LAs on developing GME services using Statutory Guidance.</p>

Prìomhachasan a' Phlana Chorporra Corporate Plan Outcome	Mìneachadh air Cunnartan Risk Description	Gnìomhan a Rinneadh ann an 22-23 Action Taken in 22-23
<p>Tha cothroman do dhaoine aig aois sam bith na sgilean Gàidhlig aca a thoirt air adhart air leudachadh agus tha iad nas ruigsinniche</p> <p>Opportunities for people to develop their Gaelic skills at any age have increased and are more accessible</p>	<p>Mar thoradh air cuideaman buidseit, chan eil ùghdarrasan ionadail a' cur cuideam air a bhith a' toirt fàs air Foghlam Gàidhlig.</p> <p>As a consequence of budgetary pressures, LAs do not prioritise extending Gaelic education.</p>	<p>Dh'obraich sinn le ùghdarrasan Ionadail gus taic a chumail ris an obair aca gus dèanamh cinnteach gu bheil luchd-obrach rim faighinn far a bheil iad a dhith.</p> <p>Worked with LAs to support their work to ensure that staff are available where needed.</p> <hr/> <p>Thug sinn seachad taic agus comhairle proifeiseanta do dh'Ùghdarrasan Ionadail a tha a' libhrigeadh FtG.</p> <p>Provided professional support and advice to Local Authorities delivering GME.</p> <hr/> <p>Chleachd sinn an obair air ath-sgrùdadh an Stiùireadh Reachdail airson Foghlam Gàidhlig gus cur ri tuigse agus cleachdadh an stiùiridh.</p> <p>Used the work on revising the Statutory Guidance on Gaelic Education to increase understanding of it and its use.</p> <hr/> <p>Chaidh comhairle a thoirt seachad air co-chomhairlean air Ath-leasachadh Foghlaim.</p> <p>Provided advice on Education Reform consultations.</p>
	<p>Chan eil ùghdarrasan Ionadail deònach fàs a thoirt air Foghlam Gàidhlig</p> <p>Local Authorities unwilling to grow Gaelic Education.</p>	<p>Chuir sinn a-steach freagairtean do cho-chomhairle Bile nan Cànan Albannach anns an robh molaidhean air an roinneachd nàiseanta ùr airson foghlam Gàidhlig agus clàrgnothaich Ath-leasachadh Foghlaim san fharsaingeachd.</p> <p>Submitted responses to the Scottish Languages Bill consultation which included recommendations on the new national strategy for Gaelic education and wider Education Reform agenda.</p> <hr/> <p>Obraich le Riaghaltas na h-Alba agus le ùghdarrasan Ionadail gus dèanamh cinnteach gu bheil fiosrachadh taice ann gus argamaid làidir a dhèanamh.</p> <p>Work with Scottish Government (SG) and LAs to ensure supporting information for a robust case</p> <hr/> <p>Lean sinn a' toirt taic dhan iomairt #Dèandiofar gus barrachd dhaoine a thàladh gu teagasg tro mheadhan na Gàidhlig agus chaidh #Dèandiofar a sgaoileadh airson luchd-obrach tràth-bhliadhnaichean.</p> <p>Continued to support the #Dèandiofar (Make a Difference) campaign to attract more people to Gaelic-medium teaching and rolled out #Dèandiofar for early years staff.</p>
	<p>Chan eil cothroman ann gus Gàidhlig ionnsachadh aig a h-uile ìre</p> <p>Opportunities to learn Gaelic at all ages are not provided.</p>	<p>Maoineachadh do LearnGaelic agus SpeakGaelic.</p> <p>Funding for LearnGaelic and SpeakGaelic.</p> <hr/> <p>Co-obrachadh gus goireasan air-loidhne a bhrosnachadh agus taic gus goireasan eile a leudachadh.</p> <p>Collaborative working to promote online resources and supported expansion of resources.</p> <hr/> <p>Ag obair le ùghdarrasan Ionadail gus taic a chumail ri tar-ghlusad eadar ionnsachadh Gàidhlig sa bhun-sgoil is san àrd-sgoil.</p> <p>Working with LAs to support progression from primary to secondary Gaelic learning.</p>

Prìomhachasan a' Phlana Chorporra Corporate Plan Outcome	Mìneachadh air Cunnartan Risk Description	Gnìomhan a Rinneadh ann an 22-23 Action Taken in 22-23
<p>Gum bi barrachd dhaoine ann an Alba taiceil is bàidheil dhan Ghàidhlig agus a cultar</p> <p>More people in Scotland are positive about Gaelic language and culture</p>	<p>Chan eil ìomhaigh fhàbharach aig a' Ghàidhlig tuilleadh.</p> <p>Gaelic does not maintain a positive image.</p> <p>An cànan a' dol na rud poilittigeach.</p> <p>Politicisation of the language.</p> <p>Chan eil a' Ghàidhlig ga meas cudromach.</p> <p>Gaelic not seen as important.</p>	<p>Cùm oirnn a' brosnachadh stadastaireachd bho SpeakGaelic, Duolingo, LearnGaelic and gnothaichean air-loidhne.</p> <p>Continue to promote statistics from SpeakGaelic, Duolingo, LearnGaelic and online activities.</p> <p>Ro-innleachd conaltraidh gnìomhach an sàs gus sanasachd a thoirt do shoirbheasan agus gus cur an aghaidh mì-fhiosrachadh.</p> <p>Active communication strategy in place to publicise successes and counter misinformation.</p> <p>Chùm sinn oirnn le conaltradh le BPA a tha an sàs le cùisean Gàidhlig, no a tha taiceil dhan Ghàidhlig, a' cleachdadh toraidhean SSAS agus fàs ann an ionnsachadh.</p> <p>Continued communication with MSPs involved with or supportive of Gaelic, using SSAS results and growth in learning.</p> <p>Chùm sinn oirnn a' cur cuideam air cho cudromach 's a tha a' Ghàidhlig do dh'Alba gu h-eaconamach, gu cultarach agus gu sòisealta.</p> <p>Continued to emphasise importance of Gaelic to Scotland, economically, culturally and socially.</p>
<p>A' leasachadh mar a tha Bòrd na Gàidhlig ag obair</p> <p>Developing how Bòrd na Gàidhlig works</p>	<p>Lùghdachadh ann an maoinachadh na Gàidhlig.</p> <p>Reduction in funding for Gaelic.</p> <p>Gun comas-lìbhrigidh gu leòr a bhith aig luchd-obrach</p> <p>Insufficient staff capacity.</p> <p>Clìù na buidhne.</p> <p>Reputation of the organisation.</p>	<p>Chùm sinn oirnn a' cur ri buidhnean poileasaidh agus co-chomhairlean gus innse dhaibh mu fheumalachdan.</p> <p>Continued to contribute to policy groups and consultations to advise of requirements.</p> <p>Cùm oirnn a' cur air adhart argamaidean do Riaghaltas na h-Alba airson maoinachadh a bharrachd san fhad-ùine.</p> <p>Continue to make the case to SG for additional funding on long-term basis.</p> <p>A' dèanamh cinnteach gun cleachd buidhnean a gheibh maoinachadh suaicheantas Bòrd na Gàidhlig mar a tha riatanach fo na h-aontaidhean.</p> <p>Ensuring funded bodies use Bòrd na Gàidhlig's logo as required by agreements.</p>





Buidheann a tha a' Cumail a' Dol agus Geàrr-chunntas Ionmhasail

Chaidh Bòrd na Gàidhlig a stèidheachadh tro Achd na Gàidhlig (Alba) 2005. Tha a' bhuidheann mothachail air mar a tha e an urra ri taic maoinachaidh leantainneach a bhith ann bho Mhinistearan Riaghaltas na h-Alba. Chan eil adhbhar sam bith ann do BhnG smaoinachadh nach fhaigh sinn taic maoinachaidh bhon Roinn Mhaoineachaidh is aonta bho na Ministearan san àm ri teachd no gum faigh Bòrd na Gàidhlig nas lugha taice.

Taobh a-muigh a' chòrr anns na peinnseanan, tha cùl-stòras aig Bòrd na Gàidhlig de £0.87m. Fhuair e daingneachadh air maoinachadh airson 2023/24, aig an aon ìre ris an tabhartas gus cuideachadh tùsail a fhuaradh ann an 2021/22 agus àrdachadh eadar-amail de £0.3m agus chan eil adhbhar sam bith ann creidsinn gun tèid tabhartas gus cuideachadh àbhaisteach a thoirt air falbh às dèidh na bliadhna ionmhais sin.

A rèir Leabhran an Riaghaltais airson Aithisgean Ionmhasail (FReM 2022/23), feumaidh na cunntasan a bhith air an ullachadh leis an tuigse gun cùm a' bhuidheann a' dol leis an tuigse gun lean a seirbheisean. A rèir na chaidh a ràdh gu h-àrd, chaidh a mheasadh gun robh e iomchaidh na cunntasan seo ullachadh leis an tuigse gun cùm a' bhuidheann a' dol.

Going concern and financial summary

Bòrd na Gàidhlig was established through the Gaelic Language (Scotland) Act 2005. The organisation is cognisant of its reliance on the Scottish Government Ministers' continued financial support. Bòrd na Gàidhlig 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.

Excluding the pension surplus, Bòrd na Gàidhlig has reserves of £0.87m. It has received confirmation of funding for the 2023/24 financial year, representing the same as the original standard Grant in Aid (GiA) received in 2022/23 and an in year uplift of £0.3m, and has no reason to believe that standard GiA funding will be removed following that financial year.

The Government Financial Reporting Manual (FReM 2022/23) requires the accounts to be prepared on a going concern basis on the assumption of continuation of service. Given the above, it has been considered appropriate to adopt a going concern basis for the preparation of these accounts.



COMHARRAN COILEANAIDH

Sa Phlana Chorporra againn airson 2018-2023 chomharraich sinn naoi prìomh chomharran coileanaidh (PCCan) gus tomhas a dhèanamh air an adhartas a nì sinn leis na prìomhachasan ro-innleachdail a tha sinn airson coileanadh airson 2023. 'S iad na prìomhachasan ro-innleachdail sin:

- 1.** Gum bi barrachd dhaoine a' cleachdadh Gàidhlig agus a' faighinn bhuannachdan bhon chànan nan obair, aig an taigh agus sa choimhearsnachd.
- 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 fhasa dhaibh na cothroman sin a ghabhail.
- 3.** Gum bi barrachd dhaoine ann an Alba taiceil is bàidheil dhan Ghàidhlig agus dhan chultar aice.
- 4.** Gun cùm Bòrd na Gàidhlig air a' leasachadh nan dòighean-obrach aige.



PERFORMANCE INDICATORS

In our Corporate Plan 2018-2023, we identified nine key performance indicators (KPIs) we can measure to track the progress we are 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.




1


Prìomhachasan Ro-innleachdail Strategic Priorities	PCC 22/23 KPI 22/23	Fianais Evidence
<p>Gum bi barrachd dhaoine a' cleachdadh Gàidhlig agus a' faighinn bhuannachdan bhon chànan nan obair, aig an taigh agus sa choimhearsnachd.</p> <p>More people are using and benefiting from Gaelic at work, at home and in the community.</p>	<p>PCC 1 Barrachd chothroman do dhaoine na sgìlean Gàidhlig aca a chleachdadh.</p> <p>KPI 1 More opportunities for people to use their Gaelic skills.</p> <p>AIR A CHOILEANADH / MET</p> 	<p>56 pròiseactan air am maoineachadh ann an coimhearsnachdan eileanach.</p> <p>33 pròiseactan air am maoineachadh ann an Glaschu, Dùn Èideann agus Dùn Dè tro GhLAIF (Maoin Buileachaidh Achd na Gàidhlig) agus sgeamaichean eile.</p> <p>56 projects funded in island communities.</p> <p>33 projects funded in Glasgow, Edinburgh and Dundee through GLAIF (Gaelic Language Act Implementation Fund) and other schemes.</p> <p>13 fiosan ath-nuadhachaidh air planaichean Gàidhlig air an cur a-mach.</p> <p>Chaidh iarraidh air 56 buidhnean le Planaichean Gàidhlig aithisgean dearcnachaidh a chur a-steach.</p> <p>Aithisg dearcnachaidh air a thoirt dhan Bhòrd.</p> <p>38 pròiseactan air am maoineachadh tro GhLAIF;</p> <p>13 notices of renewal of Gaelic Language Plans (GLPs) sent out.</p> <p>56 public bodies with GLPs requested to submit monitoring reports.</p> <p>Monitoring report presented to the Board</p> <p>38 projects funded through GLAIF;</p>
	<p>PCC 2 Bidh barrachd dhaoine ag aontachadh ris an abairt, "Tha a' Ghàidhlig a' dèanamh diofar nam bheatha."</p> <p>KPI 2 More people agree with the statement "Gaelic makes a difference to my life."</p> <p>AIR A CHOILEANADH / MET</p> 	<p>B' e cumha maoineachaidh airson gach buidheann a fhuair taic-airgid ann an 22/23 na gnìomhan sin a bhrosnachadh.</p> <p>A condition of funding for each organisation which received financial support in 22/23 was to promote these activities.</p> <p>13 pròiseactan air-loidhne agus sgeamaichean eile air am maoineachadh tro GhLAIF.</p> <p>13 online projects funded through GLAIF and other schemes.</p> <p>Seachdain na Gàidhlig air a mhaoinachadh.</p> <p>World Gaelic Week funded.</p> <p>Prògram de thachartasan air-loidhne air an libhrigeadh leis a' Chomunn Ghàidhealach; Fèisean nan Gàidheal agus Comann na Gàidhlig a' gabhail a-steach #Cleachdaigantaigh.</p> <p>Programme of online events delivered by An Comunn Gàidhealach; Fèisean nan Gàidheal and Comann na Gàidhlig including #Cleachdaigantaigh.</p>



2



Prìomhachasan Ro-innleachdail Strategic Priorities	PCC 22/23 KPI 22/23	Fianais Evidence
<p>Tha cothroman do dhaoine aig aois sam bith na sgilean Gàidhlig aca a thoirt air adhart air leudachadh agus tha iad nas ruigsinniche.</p> <p>Opportunities for people to develop their Gaelic skills at any age have increased and are more accessible.</p>	<p>PCC 3 Barrachd taic do sholar sheiseanan sna tràth-bhliadhnaichean.</p> <p>KPI 3 More support for provision in early years' (EY) sessions.</p> <p style="text-align: center;">AIR A CHOILEANADH / MET</p> 	<p>Chaidh rannsachadh a choimiseanadh air solar tràth-bhliadhnaichean tron Ghàidhlig aig aois 0-3 air feadh na h-Alba.</p> <p>Commissioned research on GM 0-3 Early Years provision across Scotland.</p>
		<p>8 Tachartasan Trèanaidh air an toirt seachad ann an Com-pàirteachas le CALA.</p> <p>8 Training Events delivered in partnership with Care and Learning Alliance (CALA).</p>
		<p>2 thachartas trèanaidh air an toirt seachad gus daoine a bhrosnachadh gus obair a shireadh ann am FtG aig aois 0-3 agus chaidh #DèanDiofar Tràth-bliadhnaichean a cur air bhog agus a bhrosnachadh.</p> <p>2 training events provided to encourage people to seek employment in 0-3 GME and #DèanDiofar Trath-bhliadhnaichean launched and promoted.</p>
		<p>Chaidh PCCan a leabachadh ann an cumhaichean maoinachaidh airson pròiseactan le maoinachadh bho ChORRA le aithisgean ràitheil air an cur gu CORRA air adhartas.</p> <p>KPIs were embedded in funding conditions for Corra-financed projects with quarterly reports submitted to Corra Foundation on progress.</p>
		<p>Fhuair 22 buidhnean taic-airgid de £98k (2021/2022 – 19 buidhnean, £81k).</p> <p>Fhuair 36 buidhnean àrachas tron bhliadhna (2021/22 – 34).</p> <p>22 groups received funding of £98k (2021/22 – 19 groups, £81k).</p> <p>36 groups were insured during the year (2021/22 – 34).</p>
<p>PCC 4 Barrachd chothroman do dhaoine na sgilean Gàidhlig aca a thoirt air adhart.</p> <p>KPI 4 More opportunities for people to enhance their Gaelic skills.</p> <p style="text-align: center;">AIR A CHOILEANADH / MET</p> 	<p>47 tagraiche soirbheachail airson Sgeama Thabhartasan nan Oileanach le luach £60k (2021/22 – 48, £68k).</p> <p>47 successful applicants for the Student Grant Scheme with a value of £62k (2021/22 – 48, £63k).</p>	
	<p>Plana brosnachaidh air a thoirt seachad a rinn feum den Stiùireadh Reachdail airson Foghlam Gàidhlig gu soirbheachail.</p> <p>Promotional campaign delivered which achieved successful use of Statutory Guidance for Gaelic Education.</p>	
	<p>4 seiseanan trèanaidh air-loidhne do thidsearan pròbhaidh air an libhrigeadh le timcheall air 40 com-pàirtiche.</p> <p>4 online training sessions for probationer teachers delivered with c.40 participants.</p>	

2

Priomhachasan Ro-innleachdail Strategic Priorities	PCC 22/23 KPI 22/23	Fianais Evidence
<p>Tha cothroman do dhaoine aig aois sam bith na sgilean Gàidhlig aca a thoirt air adhart air leudachadh agus tha iad nas ruigsinniche.</p> <p>Opportunities for people to develop their Gaelic skills at any age have increased and are more accessible.</p>	<p>PCC 5 Tha barrachd dhaoine ag aontachadh ris an abairt, "Tha mi air na sgilean Gàidhlig agam a thoirt air adhart."</p> <p>KPI 5 More people agreeing with the statement "I have enhanced my Gaelic skills."</p> <p style="text-align: center; color: green;">AIR A CHOILEANADH / MET</p> <div style="text-align: center;">  </div>	<p>Tha àireamh mhòr de bhuidhnean poblach, coimhearsnachd agus foghlaim air taic fhaighinn bho sgeamaichean maoinachaidh Bòrd na Gàidhlig gus cur ri sgilean cànan (grantnav).</p> <p>Significant numbers of public bodies, community and educational organisations have been supported by Bòrd na Gàidhlig funding schemes to increase language skills (grantnav).</p> <p>Chaidh barrachd maoinachaidh aontachadh airson eileamaidean B1 agus B2 de SpeakGaelic. Airgead air a thoirt seachad gus am bi stuthan foghlaim airson ìrean A1 agus A2 rim faighinn.</p> <p>Further funding agreed for B1 and B2 elements for SpeakGaelic. Funding provided to make resource materials for A1 and A2 Levels available.</p>





3

Prìomhachasan Ro-innleachdail Strategic Priorities	PCC 22/23 KPI 22/23	Fianais Evidence
<p>Gum bi barrachd dhaoine ann an Alba taiceil is bàidheil dhan Ghàidhlig agus a cultar.</p> <p>More people in Scotland are positive about Gaelic language and culture.</p>	<p>PCC 6 A' dèanamh cinnteach gu bheil barrachd àite aig a' Ghàidhlig ann an aithne nàiseanta na h-Alba, aithne-dùthcha fhosgailte le iomadh taobh is cultar.</p> <p>KPI 6 Ensuring that Gaelic has an increasing role in a diverse and open Scottish identity.</p> <p style="text-align: center;">AIR A CHOILEANADH / MET</p> <div style="text-align: center;">  </div>	<p>Plana Nàiseanta na Gàidhlig ùr (2023-25) air a chur gu Ministearan na h-Alba às dèidh co-chomhairleachadh poblach agus aonta ri Bòrd na Gàidhlig.</p> <p>New National Gaelic Language Plan (2023-28) submitted to Scottish Ministers following public consultation exercise and approval by Bòrd na Gàidhlig.</p>
	<p>42 freagairtean ri <u>co-chomhairlean</u> nàiseanta agus roinneil air an cur a-steach.</p> <p>42 responses to national and regional <u>consultations</u> submitted.</p>	<p>6 conaltraidhean air an libhrigeadh tro cheangal dìreach, artaigilean ann an <u>Holyrood Magazine</u> <u>Scottish Local Authority News</u>; agus 5 coinneamhan de Bhuidheann Thar-phàrtaidh air Gàidhlig.</p> <p>6 communications delivered through direct contact, articles in <u>Holyrood Magazine</u> and <u>Scottish Local Authority News</u>; and 5 meetings of the Cross-party Group on Gaelic.</p>
	<p>PCC 7 Bidh barrachd dhaoine ag aontachadh ris an abairt, "Tha a' Ghàidhlig cudromach do dh'Alba."</p> <p>KPI 7 More people agreeing with the statement "Gaelic is important to Scotland."</p> <p style="text-align: center;">AIR A CHOILEANADH / MET</p> <div style="text-align: center;">  </div>	<p>Bha an iomairt a' gabhail a-steach prìomh theachdaireachdan a chaidh a sgaoileadh le oifigearan agus ann am fiosan naidheachd mu phròiseactan a fhuair maoinneachadh.</p> <p>Campaign comprised key messages distributed by officers and in press releases on projects that received funding.</p>
	<p>Chaidh cuireadh gu tairgse a chur a-mach sa Mhàrt 2023 airson rannsachadh mun cheangal eadar Gàidhlig agus sunnd.</p> <p>Invitation to tender for research into the link between Gaelic and wellbeing issued in March 2023.</p>	<p>Chaidh na toraidhean fàbharach bho Shuirbhìdh Beachdan Sòisealta 2021 a sgaoileadh fad is farsaing agus chaidh an ainmeachadh gu cunbhalach ann am freagairtean Co-chomhairleachaidh agus sgrìobhainnean poblach.</p> <p>Positive outcomes from Social Attitudes Survey 2021 widely distributed and referred to regularly in Consultation responses and public documents.</p>



4

Prìomhachasan Ro-innleachdail Strategic Priorities	PCC 22/23 KPI 22/23	Fianais Evidence
<p>Gun cùm Bòrd na Gàidhlig air a' leasachadh nan dòighean-obrach aige.</p> <p>Bòrd na Gàidhlig continues to develop how it works.</p>	<p>PCC 8 Barrachd den luchd-obrach againn ag aontachadh ris a' bheachd "Tha m' obair aig Bòrd na Gàidhlig a' toirt toileachas dhomh agus tha i a' dèanamh diofar."</p> <p>KPI 8 More of our staff agreeing with the statement "My work at Bòrd na Gàidhlig is fulfilling and makes a difference."</p> <p>AIR A CHOILEANADH / MET</p> 	<p>Cleachdaidh sinn na luachan againn mar phàirt de na coinneamhan Dè tha Dol cunbhalach againn agus aig gach coinneamh plana obrach pearsanta gach 6 seachdain, agus aig coinneamhan ad-hoc.</p> <p>Values included in regular Dè tha Dol meetings and each 6-weekly individual personal work plan meeting; and one-off meetings.</p>
	<p>PCC 9 Tha barrachd den luchd-ùidh againn ag aontachadh ris a' bheachd "Tha Bòrd na Gàidhlig a' coileanadh a dhleastanasan gu h-èifeachdach agus tha e a' cur ris na tha sinn a' dèanamh."</p> <p>KPI 9 More of our stakeholders agreeing with the statement "Bòrd na Gàidhlig is effective in its role and contributes to what we do."</p> <p>AIR A CHOILEANADH / MET</p> 	<p>Prògram ath-nuadhachaidh airson poileasaidhean an gnìomh agus a' dol air adhart a rèir clàr-ama agus conaltradh cunbhalach tron phròiseas inntigridh agus coinneamhan cunbhalach an luchd-obrach air fad.</p> <p>Programme of renewal for policies in place and progressed according to timetable and regular communication through induction process and regular all-staff meetings.</p> <p>Chaidh dà shiostam ùr a chur an gnìomh airson lòn-mhas agus airson rianachd sgeamaichean maoineachaidh.</p> <p>Two new systems implemented for Finance and for funding scheme administration.</p> <p>Chaidh dreachd ùr den Phlana Corporra a sgrìobhadh agus chaidh beachdachadh air leis a' Bhòrd-stiùiridh sa Ghearran 2023. Cha tèid seo air adhart gu bhith na Phlana deireannaich agus an tèid Plana Nàiseanta na Gàidhlig 2023-28 aontachadh le Ministearan na h-Alba.</p> <p>New Corporate Plan drafted and considered by the Board in February 2023. Will not be progressed to final Plan until National Gaelic Language Plan 2023-28 is approved by Scottish Ministers.</p>

PCC an a chaidh a choileanadh

KPIs Met

Bliadhna Year	PCCan a chaidh a choileanadh KPIs Met		PCCan nach deach a choileanadh KPIs not Met	
	Àir/No	%	Àir/No	%
2022/23	9	100	0	0
2021/22	8	89	1	11

17



18

PÀIRT
PART

2

**AITHISG
COILEANAIDH**
PERFORMANCE
REPORT



19



20

MION-SGRÙDADH AIR COILEANADH

Sa Phlana Ghniomh bhliadhnail againn tha mìneachadh air pìosan obrach a nì sinn gach bliadhna gus adhartas a dhèanamh leis na prìomhachasan ro-innleachdail againn.

PERFORMANCE ANALYSIS

Our annual Operational Plan identifies the specific pieces of work we will undertake each year to make progress on our strategic priorities.

Priomhachasan a' Phlana Chorporra Corporate Plan Priorities	Gnìomhan Iomlan Total Actions	Air a choileanadh Complete	Air a choileanadh gu ìre Partially complete	Cha deach a thoirt air adhart Not progressed
1. A' cleachdadh na Gàidhlig Using Gaelic	19	18	1	-
2. Ag ionnsachadh na Gàidhlig Learning Gaelic	27	25	2	-
3. A' brosnachadh na Gàidhlig Promoting Gaelic	17	17	-	-
4. Leasachadh mar a tha sinn ag obair Developing how we work	17	16	1	-
Figearan iomlan airson 2022/23 Totals	80	76	4	-
Figearan iomlan airson 2021/22 Totals	51	41	7	3

Adhartas is Àireamhan

San earrainn seo gheibhear measadh air an ìre 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.

Tha an clàr gu h-ìosal a' sealltainn geàrr-iomradh air cuid den obair a rinn sinn ann an 2022/23 gus ar prìomhachasan 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.

The following tables show some highlights of the work we have undertaken in 2022/23 in pursuit of our strategic priorities.

- 1 -

Prìomhachas Ro-innleachdail 1:

GUM BI BARRACHD DHAOINE A' CLEACHDADH GÀIDHLIG AGUS A' FAIGHINN BHUANNACHDAN BHON CHÀNAN NAN OBAIR, AIG AN TAIGH AGUS ANNS A' CHOIMHEARSNACHD

Taic do choimhearsnachdan traidiseanta agus bailteil:

- Maoineachadh air a thoirt seachad a bheir taic do bhuidhnean agus iomairtean ann an coimhearsnachdan eileanach agus dùthchail, a' gabhail a-steach oifigearan Gàidhlig, cruthachadh ghoireasan airson a' churraicealaim, leasachaidhean sna meadhanan, ealain, dualchas agus foillseachadh;
- Taic ri cruthachadh co-ionadan ùra agus leasachadh air an fheadhainn a tha ann mar-thà ann am bailtean-mòra agus cathair-bhailtean gus barrachd chothroman a chruthachadh do luchd-labhairt agus luchd-ionnsachaidh na Gàidhlig a bhith a' cleachdadh a' chànan gu cunbhalach agus ann an diofar dhòighean.

A' coileanadh nan dleastanasan againn airson siostam nam planaichean Gàidhlig

- Chaidh iarraidh air 56 ùghdarrasan poblach aithisgean dearcnachaidh a chur a-steach, agus chaidh dàta bho na h-aithisgean dearcnachaidh aithris dhan Bhòrd againn;
- 12 fiosan gus planaichean Gàidhlig ùrachadh air an cur gu ùghdarrasan poblach;
- 38 pròiseactan air am maoineachadh tro GhLAIF (Maoin Buileachaidh Achd na Gàidhlig).

A' brosnachadh chothroman gus Gàidhlig a chleachdadh

- Am measg nan cumhachan airson tabhartasan maoineachaidh bha an riatanas air an luchd-faighinn a bhith a' brosnachadh Bliadhna nan Sgeulachdan 2022 agus iomairt #Cleachdi;
- Chaidh maoineachadh a thoirt seachad airson an dàrna Seachdain na Gàidhlig, a bha soirbheachail;
- Maoineachadh air a thoirt seachad airson 13 pròiseactan air-loidhne.

Strategic Priority 1:

MORE PEOPLE ARE USING AND BENEFITING FROM GAELIC AT WORK, AT HOME AND IN THE COMMUNITY

Support for traditional and urban communities:

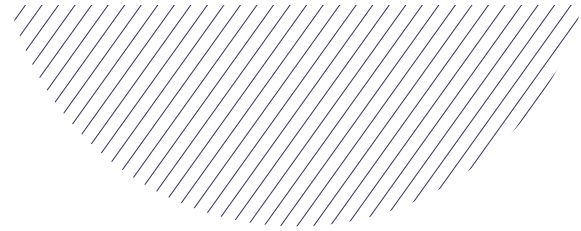
- Funding provided which support organisations and initiatives in island and rural communities, including Gaelic officers, the creation of resources for the curriculum, developments in media, arts, heritage and publishing;
- support for creation of new and development of existing hubs in towns and cities to create more opportunities for Gaelic speakers and learners to use the language on a regular basis and in different ways.

Fulfilling our responsibilities for the Gaelic language planning system

- 56 public authorities requested to submit monitoring reports, and data from monitoring reports reported to our Board;
- 12 notices to renew Gaelic language plans sent to public authorities;
- 38 projects funded through GLAIF (Gaelic Language Act Implementation Fund).

Promoting opportunities for using Gaelic

- Included in the conditions for awards of funding was the requirement for the recipient to promote The Year of Scottish Stories 2022 and the #Cleachdi initiative;
- Funding awarded for the second successful World Gaelic Week;
- Funding awarded for 13 online projects.



A' toirt maoinachadh do dh'iomairtean a bhios a' neartachadh beairteas, buntainneas is cunbhalachd a' chàinain:

- Maoinachadh 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.

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.

– 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 FHASA DHAIBH NA COTHROMAN SIN A GHABHAIL

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

- Chaidh molaidhean co-cheangailte ri FtG a dhèanamh mar phàirt de chlàr-gnothaich Ath-leasachadh an Fhoghlaim le bhith a' cur ris an Lèirmheas neo-eisimeileach air Teisteanasan agus ris a' Chòmhradh Nàiseanta air Foghlam.
- Thug sinn pàipear comhairleachaidh do Riaghaltas na h-Alba air fuasglaidhean do dhùbhlain ann am fastadh agus glèidheadh luchd-teagaisg.
- Dh'obraich sinn ann an com-pàirteachas le trì Ùghdarrasan Ionadail gus fuasglaidhean a chruthachadh airson dùbhlain le bhith a' fastadh/a' glèidheadh luchd-teagaisg.

Obair còmhla ri pàrantan is buidhnean buntainneach gus fàs a thoirt air FtG:

- Iomairt brosnachaidh air a libhrigeadh le com-pàirtichean Ùghdarras Ionadail (LA) agus Comann nam Pàrant Nàiseanta, gus cur ri conaltradh teaghlach le solar FtG;
- Solarachadh leantainneach de chomhairle is taic proifeiseanta do dh'Ùghdarrasan Ionadail agus proifeiseantaich foghlaim eile agus a' cur a-steach beachdan do raon farsaing de cho-chomhairlean air foghlam agus ionnsachadh;

STRATEGIC PRIORITY 2

OPPORTUNITIES FOR PEOPLE TO DEVELOP THEIR GAELIC SKILLS AT ANY AGE HAVE INCREASE AND ARE MORE ACCESSIBLE

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

- Made recommendations relating to GME as part of the Education Reform agenda by contributing to the independent Review of Qualification and National Discussion on Education.
- Provided Scottish Government with an advisory paper on solutions to challenges in teacher recruitment and retention.
- Worked in partnership with three LAs to develop solutions to particular teacher recruitment/retention challenges.

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

- Promotional campaign carried out with LA partners and Comann nam Pàrant Nàiseanta, to increase family engagement with GME provision;
- Ongoing provision of professional advice and support to LAs and other education professionals and input to an extensive range of consultations on education and learning;

- Chaidh taic ionmhasail a thoirt seachad gus cur ri àireamh nan oifigearan taic tràth-bhliadhnaichean agus teaghlaich

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

- Thug sinn taic ionmhasail do 47 duine a tha a' dèanamh Chùrsaichean Trànaidh Luchd-teagaisg na bun-sgoile no na h-àrd-sgoile no a tha ag obair ann am foghlam mar-thà gus grunn chùrsaichean Gàidhlig a dhèanamh.

Cuir ri sgilean cànan tro structaran airson lionraidhean agus barrachd cothroman gus Gàidhlig a chleachdadh ann an coimhearsnachdan traidiseanta agus ùra;

- Chaidh maoinachadh farsaing a sholarachadh airson pròiseactan gus na h-amasan sin a libhrigeadh (tha fiosrachadh pròiseict [an seo](#))
- Chùm sinn oirnn a' maoinachadh Oifigear Didseatach agus Manaidsear Ionnsachaidh aig LearnGaelic.Scot. Bha mu 44k luchd-cleachdaidh cunbhalach aig a' ghoireas gach mìos (2021/22 -44k).

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

- Libhrig sinn iomairt #DèanDiofar Tràth-bhliadhnaichean.

Taic gus cur ri àireamhan an luchd-ionnsachaidh agus nan slighean gu fileantas le bhith a' gabhail pàirt ann an leasachaidhean SpeakGaelic:

- Chaidh maoinachadh a thoirt seachad airson irean B1 agus B2 den sgeama ioma-mheadhan ro-chudromach do luchd-ionnsachaidh na Gàidhlig, SpeakGaelic, agus chaidh goireasan fhoillseachadh airson irean A1 agus A2.

- Provided financial support to increase the number of early years' and family liaison officers.

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

- Financial support for 47 people undertaking Initial Teacher Education studying primary education or secondary education or currently working in education to undertake various Gaelic language courses.

Increase language skills through structures for networks and increased opportunities for using Gaelic in traditional and new communities:

- Extensive funding provided for projects to deliver these aims (project information [here](#))
- Continued to provide funding for the Digital Officer and Learning Manager at LearnGaelic.Scot. The resource attracted around 44k regular users every month (2021/22 - 44k).

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

- Delivered the #DèanDiofar Trath-bhliadhnaichean (Make a Difference Early Years) campaign.

Support to increase the numbers of learners and routes to fluency by participating in SpeakGaelic developments:

- Funded provided towards levels B1 and B2 of the once-in-a-generation Gaelic learners multi-media development, SpeakGaelic, published resource materials for levels A1 and A2.

– 3 –

PRÌOMHACHAS RO-INNLEACHDAIL 3:

GUM BI BARRACHD DHAOINE ANN AN ALBA TAICEIL IS BÀIDHEIL DHAN GHÀIDHLIG AGUS A CULTAR

Thoir seachad freagairtean do cho-chomhairlean poblach gus dèanamh cinnteach gu bheil a' beachdachadh air a' Ghàidhlig agus ga brosnachadh:

- Thug sinn seachad freagairtean do 42 cho-chomhairleachaidhean gus dèanamh cinnteach gun tugadh fa-near dhan Ghàidhlig agus coimhearsnachdan Gàidhlig an lùib na h-obrach gus poileasaidhean is ro-innleachdan a dhealbh aig ìre na RA, na h-Alba agus aig ìre roinneil.

Lean air adhart a' conaltradh le luchd-poileataigs aig ìre nàiseanta is roinneil mun Ghàidhlig:

- 6 conaltradh air a libhrigeadh tro chonaltradh dìreach le luchd-poileataigs nàiseanta;
- Artaigean ann an [Holyrood Magazine](#) agus [Scottish Local Authority News](#);
- 5 coinneamhan aig Buidheann Thar-phàrtaidh na Gàidhlig.

Leudaich ruigsinneachd iomairt #Cleachdi;

- Rinn sinn grad-shuirbhidh 24-uair a thìde air cleachdadh na Gàidhlig le toraidhean fìor mhath (còrr air 760 freagairtean, a' sealltainn gu bheil 69% de dhaoine a' cleachdadh na Gàidhlig gach latha);
- Chuir sinn ris an ruigsinneachd againn le 11% air seanailean nam meadhanan sòisealta ann an 22/23 (chithear stadastaireachd air td 65).
- Tha làrach-lìn #Cleachdi a-nis beò agus tha susbaint Instagram chunbhalach ùr ga foillseachadh.

Iomairt gus a' Ghàidhlig aithneachadh mar phàirt de shunnd ann an Alba air a cur an gnìomh:

- Prìomh theachdaireachdan air an toirt seachad ann am fiosan naidheachd mu phròiseactan agus buidhnean maoinichte.
- Chaidh cuireadh gu tairgse a chur a-mach airson rannsachadh mun cheangal eadar Gàidhlig agus sunnd.

STRATEGIC PRIORITY 3:

MORE PEOPLE IN SCOTLAND ARE POSITIVE ABOUT GAELIC LANGUAGE AND CULTURE

Provide responses to at public consultations to ensure that Gaelic is considered and encouraged:

- 42 consultation responses 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.

Continue to communicate with politicians at national and regional level about Gaelic:

- 6 communications delivered through direct contact with national politicians;
- Articles in [Holyrood Magazine](#) and [Scottish Local Authority News](#);
- 5 meetings of the Cross-party Group on Gaelic.

Extend reach of #Cleachdi initiative:

- Carried out 24-hour snap survey on Gaelic use with impressive results (over 760 returns, showing 69% of people using Gaelic daily);
- Increased our reach on social media channels by 11% in 22/23 (see page 65 for stats).
- #Cleachdi website now live and new regular Instagram content published.

A campaign to recognise Gaelic as part of wellbeing in Scotland implemented:

- Key messages distributed in press releases on funded projects and organisations,
- Invitation to tender issued for research into the link between Gaelic and wellbeing.

— 4 —

PRÌOMHACHAS RO-INNLEACHDAIL 4:

GUN CÙM BÒRD NA GÀIDHLIG AIR A' LEASACHADH NAN DÒIGHEAN-OBRACH AIGE

Tha luachan na buidhne leabaichte aig cridhe gach rud a nì sinn gus cur ri com-pàirteachas agus riarachas an luchd-obrach:

- Is iad na luachan spèis, conaltradh, earbsa, atharrachadh agus taic agus tha iad air an ainmeachadh ann an coinneamhan sgioba, còmhraidhean coileanaidh foirmeil gach 6-seachdain agus coinneamhan neo-fhoirmeil.

A' toirt seachad leasachadh air feadh na buidhne:

- Rinn sinn ath-sgrùdadh air ullachaidhean Planadh Obrachaidh agus rinn sinn leasachadh air ceanglaichean eadar na diofar ìrean de phlanadh agus sgrùdadh libhrigeadh.
- Rinn sinn ath-sgrùdadh air rèiteachaidhean obrach agus air planaichean obrach a bharrachd gus cuideachadh le bhith a' fastadh agus a' glèidheadh luchd-obrach.
- Chaidh Aithisg a thoirt seachad air an Aithris Luach as Fheàrr agus chaidh Aithris ùr dhan Chomataidh Sgrùdaidh is Dearbhaidh airson na bliadhna seo;
- Dà chleachdadh ùr de theicneòlas air an cur an gnìomh airson a bhith nas èifeachdaiche agus gus an t-uallach obrach a lùghdachadh;
- Chaidh a' cho-chomhairle air Plana Nàiseanta na Gàidhlig 4 a chleachdadh gus dleasan, uallachaidhean agus leasachaidhean fhiosrachadh.
- Chaidh Ro-innleachd Conaltraidh Ùr a chruthachadh gus pròifil cho àrd 's a ghabhas fhaighinn dhan Ghàidhlig agus do Bhòrd na Gàidhlig.

Cuir ri co-obrachadh le buidhnean com-pàirteachaidh gus piseach a thoirt air co-roinn ghoireasan:

- Chuir sinn ri libhrigeadh sruthan-obrach Adhartas nas Luaithe;
- Chaidh dòigh-obrach aontachadh airson maoinachadh loma-bhliadhna; agus
- Iomairt meadhanan sòisealta air a chruthachadh a' cleachdadh sgrùdaidhean cùise, blogaichean is msaa gus am bi tuigse nas fheàrr air dleasan Bòrd na Gàidhlig.

STRATEGIC PRIORITY 4:

BÒRD NA GÀIDHLIG CONTINUES TO DEVELOP HOW IT WORKS

Organisational values embedded at the heart of everything we do to increase staff engagement and satisfaction:

- Values are respect, communication, trust, change and support and are referenced in team meetings, 6-weekly formal performance discussions and informal meetings.

Deliver improvement across the organisation:

- Reviewed Operational Planning arrangements and improved links between the various levels of planning and monitoring of delivery.
- Reviewed working arrangements and alternative working patterns to help recruit and retain staff.
- Report presented on Best Value Statement and a renewed Statement to Audit and Assurance Committee for current year;
- Two new uses of technology implemented to become more effective and reduce workload;
- Used consultation on National Gaelic Language Plan 4 to inform future roles, responsibilities and developments.
- New Communications Strategy developed to maximise the profile of Gaelic and Bòrd na Gàidhlig.

Increase collaboration with partner organisations to improve the sharing of resources:

- Contributed to the delivery of the Faster Rate of Progress workstreams;
- Agreed an approach to multi-year funding; and
- Social media campaign launched using case studies, blogs etc to give a clearer understanding of Bòrd na Gàidhlig's role.



21

“... gu bheil feum air cumhachdan reachdail fada nas treasa gus barrachd adhartais a dhèanamh dhan Ghàidhlig.”

“... much stronger statutory powers are required in order to make greater progress for Gaelic.”



22



ÀIREAMHAN AIRSON 2022/23 IN NUMBERS

MAR A THA MAOINEACHADH PRÒISEICT BÒRD NA GÀIDHLIG A CHOSG

HOW BÒRD NA GÀIDHLIG PROJECT FUNDING IS SPENT

A' Ghàidhealtachd/Highland

- Taic air aontachadh/Support agreed **£1,400k**
- **77** Àireamh de phròiseactan/Number of projects

Na h-Eileanan Siar/Western Isles

- Taic air aontachadh/Support agreed **£1,200k**
- **33** Àireamh de phròiseactan/Number of projects

Glaschu/Glasgow

- Taic air aontachadh/Support agreed **£595,000**
- **25** Àireamh de phròiseactan/Number of projects

2021/22

A' Ghàidhealtachd/Highland

- Taic air aontachadh/Support agreed **£942,000** • **57** Àireamh de phròiseactan/Number of projects

Na h-Eileanan Siar/Western Isles

- Taic air aontachadh/Support agreed **£921,000** • **33** Àireamh de phròiseactan/Number of projects

Glaschu/Glasgow

- Taic air aontachadh/Support agreed **£625,000** • **28** Àireamh de phròiseactan/Number of projects

Earra-Ghàidheal is Bòd/Argyll & Bute

- Taic air aontachadh/Support agreed **£368,000** • **19** Àireamh de phròiseactan/Number of projects

Dùn Èideann/Edinburgh

- Taic air aontachadh/Support agreed **£282,000** • **15** Àireamh de phròiseactan/Number of projects

Ann an 2022/23 chùm sinn oirnn leis a' chom-pàirteachas againn le 360Giving gus am fiosrachadh mu na tabhartasan a thug sinn seachad a dhèanamh nas ruigsinniche agus nas fiosrachaile. Tha barrachd fiosrachaidh mu gach pròiseact a mhaoinich sinn sna beagan bhliadhnaichean mu dheireadh ri fhaighinn [an seo](#).

During 2022/23 we continued our partnership with 360Giving to make the information on our grants awarded even more accessible and informative. More information on every project that we funded in recent years is available [here](#).

Tha an clàr gu h-ìosal a' sealltainn far an robh na còig ìrean as àirde de chaitheamh ann an 2022/23
The graphic below shows where the five highest levels of spend were in 2022/23.

Earra-Ghàidheal is Bòd/Argyll & Bute

- Taic air aontachadh/Support agreed **£445,000**
- **19** Àireamh de phròiseactan/Number of projects



Dùn Èideann/Edinburgh

- Taic air aontachadh/Support agreed **£240,000**
- **15** Àireamh de phròiseactan/Number of projects



2022/23

PRÒISEACTAN/DAOINE/BUIDHNEAN PROJECTS, PEOPLE, GROUPS

PRÌOMH BHUIDHNEAN GÀIDHLIG MAOINICHTE MAIN FUNDED GAELIC ORGANISATIONS

£1,940k

2021/22: £1,700k
Pròiseactan/Daoine/Buidhnean
Projects / People / Groups
2021/22: 14

13

MAOIN GNÌOMHACHAIDH ACHD NA GÀIDHLIG (TAIC DO BHUIDHNEAN POBLACH) GAELIC LANGUAGE ACT IMPLEMENTATION FUND (SUPPORT TO PUBLIC BODIES)

£673k

2021/22: £763k
2021/22:
28 Buidhnean/groups
70 Pròiseactan/Projects

21 Buidhnean
Bodies
42 Pròiseactan
Projects

TAIC FREUMHAN COIMHEARSNACHD COMMUNITY GRANT SCHEME

£200k

2021/22: £100k

Pròiseactan/Daoine/Buidhnean
Projects / People / Groups
2021/22: 38

70

TAIC DO BHUIDHNEAN TRÀTH- BHLIADHNAICHEAN SUPPORT TO EARLY YEARS GROUPS

£98k

2021/22: £81k

Pròiseactan/Daoine/Buidhnean
Projects / People / Groups
2021/22: 19

22

TAIC DO DH'OILEANAICH TEAGAISG STUDENT TEACHER SUPPORT

£62k

2021/22: £63k

Pròiseactan/Daoine/Buidhnean
Projects / People / Groups
2021/22: 48

47

DUAISEAN EILE OTHER AWARDS

£483k

2021/22: £412k

Pròiseactan/Daoine/Buidhnean
Projects / People / Groups
2021/22: 20

21



24

TABHARTASAN AIRSON CÙRSAICHEAN BOGAIDH
IMMERSION COURSE GRANTS

£68k

2021/22: £68k

2021/22:

1 Ùghdarras/Authority

2 Thidsear/Teachers

2 Ùghdarras
 Authorities

2 Thidsear
 Teachers

COLMCILLE

£101k

2021/22: £102k

Pròiseactan/Daoine/Buidhnean
 Projects / People / Groups

2021/22: 17

12

SGEAMA NAN OIFIGEARAN Gàidhlig
GAELIC OFFICER SCHEME

£727k

2021/22: £244k

Pròiseactan/Daoine/Buidhnean
 Projects / People / Groups

2021/22: 11

29



25



26



27

PROSBAIGEAN SPOTLIGHTS



#DÈANDIOFAR TRÀTH-BHLIADHNAICHEAN

Chuir sinn iomairt ùr air bhog leis an tìotal #DèanDiofar Tràth-bhliadhnaichean, a' leantainn air adhart bhon iomairt #DèanDiofar do thidsearan, a chaidh a chur air bhog an-uiridh a tha ag amas air daoine a bhrosnachadh gus beachdachadh air dreuchd ann am foghlam Gàidhlig. Tha #DèanDiofar Tràth-bhliadhnaichean a' cur fòcas air a bhith a' brosnachadh dhaoine gus obrachadh ann an roinn nan tràth-bhliadhnaichean. Chaidh an iomairt a chruthachadh le taic bho chleachdaichean stèidhichte ann an iomadh Ùghdarras Ionadail air feadh na h-Alba. Tha Foghlam Tràth-bhliadhnaichean Gàidhlig na chiad cheum ro chudromach ann am FtG agus tha e na phrìomh raon prìomhachais, air a chomharrachadh ann am Plana Nàiseanta na Gàidhlig 2018 – 2023. Le 1140 uairean a thìde de Thràth-ionnsachadh agus Cùram-chloinne (ELC) a-nis rim faighinn do chloinn aois 3 agus 4, tha feum air barrachd luchd-obrach ELC Gàidhlig gus dèanamh cinnteach gun urrainnear feumalachdan na roinne FtG seo a tha a' sìor fhàs a choileanadh. Thathar an dùil, le bhith a' taisbeanadh farsaingeachd nan cothroman a tha an lùib dreuchdan ann an Tràth-bhliadhnaichean Gàidhlig, gum bi barrachd dhaoine air am brosnachadh gus dreuchd a ghabhail san roinn.

#DÈANDIOFAR TRÀTH-BHLIADHNAICHEAN

We launched a new campaign entitled #DèanDiofar Tràth-bhliadhnaichean (Make a Difference in the Early Years), following on from the #DèanDiofar for teachers campaign launched last year aimed at encouraging people to consider a career in Gaelic education. #DèanDiofar Tràth-bhliadhnaichean focuses on encouraging people to embark on a career in the Early years sector. The campaign was developed with support from practitioners based in various LAs across Scotland. Gaelic Early Years Education is a vital first step within GME and is a key priority area, highlighted within the National Gaelic Language Plan 2018 – 2023. With 1140 hours of funded Early Learning and Childcare (ELC) now available to children aged 3 and 4, more Gaelic ELC practitioners are required to ensure GME can continue to meet the demands of this expanding sector. It is planned that by showcasing the breadth of opportunities offered by a career in Gaelic Early Years, more people will be encouraged to take up a career in the sector.



30

DUAISEAN NA GÀIDHLIG 2023

Chaidh Duaisean na Gàidhlig 2023 a chumail ann an Taigh-òsta Marriott Ghlaschu rè Seachdain Ghàidhlig an t-Saoghail 2023. Chaidh deich duaisean a thoirt do dhaoine is buidhnean air feadh na dùthcha airson an cuid obrach ann a bhith a' cur ri cleachdadh is brosnachadh na Gàidhlig. B' e seo an deiceamh bliadhna de na Duaisean Gàidhlig agus bha atharrachaidhean ann an roinnean nan duaisean a' gabhail a-steach Duais ùr airson Cruthaichear Susbaint na Bliadhna, duais airson Gàidhlig ann an Spòrs a bharrachd air duaisean bliadhnail leithid Tosgaire Òg na Bliadhna agus Duais Coileanaidh Fad-bheatha. B' e Cathy 'Bhàn' Dhòmhnaillach bean-an-taighe air an fheasgair agus bha mu 150 duine an làthair airson a bhith a' comharrachadh agus ag aithneachadh nan daoine agus nam buidhnean a tha a' toirt air adhart na h-obair cudromaich a tha iad a' dèanamh sa Ghàidhlig gach bliadhna.



29

GAELIC AWARDS 2023

The Gaelic Awards 2023 were held at the Glasgow Marriott Hotel during World Gaelic Week. Ten awards were presented to people and groups throughout the country for their work in developing Gaelic use and promotion. This was the tenth year of the Gaelic Awards and included some changes to award categories including a new Award for the Content Creator of the Year, an award for Gaelic in Sport alongside the annual awards such as Young Ambassador of the Year and Lifetime Achievement Award. The evening was hosted by Cathy 'Bhàn' MacDonald and there were around 150 people in attendance to celebrate and recognise the people and groups who take forward the important work that they do in Gaelic each year.



31

CEISTEACHAN AIR CLEACHDADH NA GÀIDHLIG

Dh'fhoillsich Bòrd na Gàidhlig toraidhean bhon Cheisteachan aca air Cleachdadh na Gàidhlig airson 2022. Bha an grad-shuirbhidh beò airson 24 uairean a thìde san Ògmhios 2022. Fhuair e 761 freagairt, àrdachadh de 57% bho 2021 nuair a chaidh an aon sgrùdadh a ruith air an aon cheann-latha.

- Am measg nan toraidhean, thuirt 69% den luchd-freagairt gum biodh iad a' cleachdadh na Gàidhlig gach latha.
- Thuirt còrr is an dàrna leth (50.3%) gun robh iad a' cleachdadh barrachd Gàidhlig am-bliadhna na bha iad an-uiridh.
- Chaidh iarraidh air daoine ceistean a fhreagairt mu mar a bha iad a' cleachdadh na Gàidhlig sa bhliadhna a dh'fhalbh thairis air raon de shuidheachaidhean an comas ri mar a chleachd iad i an-uiridh.
- Thuirt a' mhòr-chuid gu bheil iad a' cleachdadh na h-uimhir (48%) no barrachd (45%) Gàidhlig air-loidhne .
- Thuirt a' mhòr-chuid gu bheil iad a' cleachdadh na h-uimhir (63%) no barrachd (30%) Gàidhlig san dachaigh .
- Thuirt a' mhòr-chuid gu bheil iad a' cleachdadh na h-uimhir (64%) no barrachd (25%) Gàidhlig san sgoil/oilthigh/ colaisde/san obair.
- Thuirt a' mhòr-chuid de dhaoine gu bheil iad a' cleachdadh na h-uimhir (60%) no barrachd (29%) Gàidhlig anns na coimhearsnachdan aca .

QUESTIONNAIRE ON GAELIC USAGE

Bòrd na Gàidhlig published the results from their Ceisteachan air Cleachdadh na Gàidhlig (Questionnaire on Gaelic Usage) 2022. This snap-survey was live for 24 hours on in June 2022. It received 761 responses, an increase of 57% from 2021 when the same survey was run on the same date.

- Amongst the results, 69% of respondents said that they use Gaelic daily.
- More than half (50.3%) reported to be using more Gaelic this year in comparison to last year.
- People were asked to answer questions around their Gaelic usage in the past year across a range of situations in comparison to their usage last year.
- The majority of people said that they use as much (48%) or more (45%) Gaelic online.
- The majority of people said that they use as much (63%) or more (30%) Gaelic at home.
- The majority of people said that they use as much (64%) or more (25%) Gaelic in school/university/ college/at work.
- The majority of people said that they use as much (60%) or more (29%) Gaelic in their communities.



33

34



A' DÈANAMH CINNTEACH GUN CLUINNEAR GUTH NA GÀIDHLIG

Rinn sinn co-chomhairle fharsaing air an ath Phlana Nàiseanta airson na Gàidhlig eadar an Giblean agus an t-luchar 2022. Bha seo a' gabhail a-steach prògram de choinneamhan ann an coimhearsnachdan Gàidhlig traidiseanta a bharrachd air coinneamhan ann an cathair-bhailtean agus bailtean-mòra, le pròiseas nas ruigsinniche tro choinneamhan air-loidhne. Thug seo cothrom dhuinn conaltradh farsaing a dhèanamh le raon farsaing de choimhearsnachdan, bhuidhnean agus dhaoine fa leth, leis a' cho-chomhairle a' faighinn còrr is 250 freagairt a thug cumadh air an dreachd Phlana a chaidh a chur gu Ministearan na h-Alba.

Tron bhliadhna, rinn sinn cinnteach gu cunbhalach gun robh a' Ghàidhlig air a riochdachadh ann an leasachaidhean nàiseanta is roinneil tro bharrachd co-chruinneachaidhean agus buidhnean-obrach bho Cho-chruinneachadh na Gàidhealtachd agus nan Eilean gu obair an Àrd-Ollaimh Ken Muir air ath-leasachadh foghlam na h-Alba.

Chuir sinn a-steach cuideachd 42 freagairt do cho-chomhairlean poblach, agus b' e an tè a bu cudromaiche co-chomhairle Riaghaltas na h-Alba air Bile nan Cànanan Albannach a thathar a' moladh. Am measg chùisean cudromach eile air an tug sinn comhairle seachad bha Ath-leasachadh Foghlam, Rannsachadh Comataidh DCMS air Mion-chànanan, seirbheis na slàinte agus cùraim, agus raon farsaing de chùisean bun-structair.

Bidh sinn a' foillseachadh nam freagairtean uile againn air an làraich-lìn againn agus gan togail gu cunbhalach anns na meadhanan sòisealta againn gus cur ri tuigse air àite na Gàidhlig ann an Alba, na tha i a' cur ri Alba agus na cothroman agus dùbhlain airson na Gàidhlig ann an Alba.

ENSURING THE GAELIC VOICE IS HEARD

We undertook an extensive consultation on the next National Gaelic Language Plan from April to July 2022. This included a programme of meetings in traditional Gaelic communities as well as towns and cities, with increased access to the process through online meetings. This enabled us to engage widely with a wide range of communities, organisations and individuals, with the consultation receiving over 250 responses which shaped the draft Plan submitted to Scottish Ministers.

During the year, we consistently ensured that Gaelic was represented in national and regional developments through membership of assemblies and working groups ranging from CoHI to Professor Ken Muir's work on the reform of Scottish education.

We also submitted some 42 responses to public consultations, the most important being on the SG consultation on the proposed Scottish Languages Bill. Other significant issues we advised on were Education Reform, the DCMS Committee Enquiry on Minority Languages, health service and care matters, and a wide range of infrastructural matters.

We publish all of our responses on our website and regularly highlight these in our social media in order to expand understanding of the role, contribution, opportunities and challenges for Gaelic in Scotland.

SGEAMA TAIC FREUMHAN COIMHEARSNACHD

Tha Bòrd na Gàidhlig air còrr is £171,000 a thoirt do 60 pròiseactan Gàidhlig mar phàirt de sgeama Taic Freumhan Coimhearsnachd. Seo am prìomh mhaoin aig Bòrd na Gàidhlig gus taic a thoirt do bhuidhnean ann a bhith libhrigeadh phròiseactan gus cleachdadh is ionnsachadh na Gàidhlig a bhrosnachadh agus a mheudachadh aig ìre coimhearsnachd. Fhuair buidhnean air feadh na h-Alba buannachd bho na duaisean, bho bhun-sgoiltean agus buidhnean Gàidhlig gu soirceas coimhearsnachd agus Alzheimers Alba.

B' e Àrd-sgoil Phort Rìgh a' bhuidheann a fhuair an tabhartas as motha, le £5,000 air a thoirt seachad, a' cumail taic ri còrr is 130 sgoilearan a tha a' faighinn cuid den fhoghlam aca tron Ghàidhlig. Bha an sgoil airson coimhearsnachd na Gàidhlig a neartachadh, cur ri sgilean, misneachd a leudachadh ann an co-obrachadh cho math ri bhith a' dèanamh cheanglaichean le daoine eile aig a bheil Gàidhlig. Fhuair Alzheimer Scotland £4,000 gus Fàs na Gàidhlig a libhrigeadh, a' cur ris a' phròiseact Còmhraidhean sa Ghàidhlig aca. Bha an carthannas ag amas air barrachd spionnaidh a chur san obair aca gus obrachadh le daoine air a bheil seargadh-inntinn agus an luchd-cùraim, an teaghlach is an caraidean agus gus togail air ceanglaichean eadar-ghinealach a chaidh a chruthachadh le bun-sgoiltean Gàidhlig san Eilean Sgitheanach, Loch Abar, agus Taobh Siar Rois.

Gheibhear barrachd fiosrachaidh air raon nam buidhnean agus nam pròiseactan [an seo](#).

TAIC FREUMHAN COIMHEARSNACHD (COMMUNITY GRANTS) SCHEME

Bòrd na Gàidhlig awarded over £171,000 to 60 Gaelic projects as part of the Taic Freumhan Coimhearsnachd (Community Grants) scheme. This is Bòrd na Gàidhlig's primary fund for supporting organisations in delivering projects to promote and increase usage and learning of Gaelic at community level. Organisations from throughout Scotland benefited, ranging from primary schools and Gaelic groups, to a community circus and Alzheimers Scotland.

Portree High School was the biggest recipient following an award of £5,000 towards supporting over 130 pupils receiving part of their education through Gaelic. The school sought to strengthen the Gaelic community, develop skills, grow confidence in working together, and encourage connections with other Gaelic speakers. Alzheimer Scotland was granted £4,000 to deliver Fàs na Gàidhlig (Grow Gaelic), developing their Còmhraidhean sa Ghàidhlig (Gaelic Conversations project). The charity aimed to maintain momentum in engaging people living with dementia and their carers, family and friends and to build on intergenerational links created with the Gaelic primary schools in Skye, Lochaber, and Wester Ross.

More information on the range of organisations and projects can be found [here](#).



35

le **£5,000** air a thoirt
seachad, a' cumail taic ri còrr
is **130** sgoilearan a tha a'
faighinn cuid den fhoghlam
aca tron Ghàidhlig.

COILEANADH IONMHASAIL

Tha Leabhran an Riaghaltais airson Aithisgean Ionmhasail (FReM 2022/23) a dh'fhoillsich Roinn Ionmhais na Banrigh a' sealltainn a' chrutha sam bu chòir an Aithisg Bhliadhnail is Cunntasan a bhith a' nochdadh. Tha an Tabhartas gus Cuideachadh ("GIA") air a ghabhail a-steach mar phàirt den Mhaoin Choitcheann a chithear san Aithris air Atharrachaidhean ann an Earrainnean Luchd-pàighidh Chìsean an àite a bhith san Aithris air Caiteachas Iomlan Lom airson na bliadhna. Tha an caiteachas agus an teachd-a-steach eile gu lèir anns an Aithris air Caiteachas Lom Iomlan.

Tha Bòrd na Gàidhlig a' dèanamh aithris air ro-chosg lom de £0.056m (2021/22 - fo-chosg de £0.065m) mu choinneamh an Tabhartais gus Cuideachadh a fhuaras bho Riaghaltas na h-Alba.

FINANCIAL PERFORMANCE

The Government Financial Reporting Manual (FReM 2022/23) 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 is included in the Statement of Comprehensive Net Expenditure.

Bòrd na Gàidhlig reports a net cash overspend of £0.056m (2021/22 - £0.065m underspend) against the Scottish Government's Grant-in-Aid allocation.



36

	2022/23 £m	2021/22 £m	
A' Mhaoin Choitcheann air a toirt air adhart	0.184	0.084	General Fund brought forward
A' Mhaoin Choitcheann air a toirt air adhart	0.099	0.184	General Fund carried forward
Fo-chosg / (ro-chosg) sa bhliadhna	(0.085)	0.100	Surplus / (Deficit) in the year
Atharraichean cunntasachd	0.029	(0.035)	Accounting adjustments
Fo-chosg lom de dh'airgead / (ro-chosg)	(0.056)	0.065	Net cash Underspend / (Overspend)
Air a riochdachadh le:			Represented by:
Fo-chosg air Cosgaisean Ruith	0.140	0.129	Underspend on Running Costs
(Ro-chosg) sa bhliadhna air Cosgaisean Leasachaidh	(0.196)	(0.064)	(Overspend) on Development Costs
Fo-chosg/(ro-chosg) sa bhliadhna	(0.056)	0.065	Underspend / (Overspend) in the year

Tha an Aithris air an t-Suidheachadh Ionmhasail a' sealltainn so-mhaoin lom de £0.27m (2021/22 – fèicheanasan lom de £1.070m). Tha seo a' gabhail a-steach a' chòrr sa Mhaoin Choitcheann de £0.099m (2021/22 - £0.184m) agus an còrr ann an Cùl-stòr nam Peinseanan (2021/22 - £1.254m). Air 31 Màrt 2023 b' e luach lom fèicheanasan maoin nam peinnseanan a rèir IAS 19 £0.178m (2021/19 - fèicheanas £1.254m). Tha an so-mhaoin seo air tachairt gu ìre mhòr mar thoradh air atharrachaidhean anns na beachdan ionmhasail agus deagh thoraidhean air so-mhaoinean. Gheibhear tuilleadh fiosrachaidh anns na Cunntasan agus nòtaichean ceangailte, gu sònraichte anns an Aithris air Caiteachas Lom Iomlan (taobh-duilleig 110) agus an Aithris air Atharraichean ann an Earrainnean Luchd-pàighidh Chisean (taobh-duilleig 113).

Chaidh na Cunntasan seo, a' gabhail a-steach aithris air suidheachadh far a bheil còrr lom ann, ullachadh le dùil gun cùm a' bhuidheann a' dol agus sin a' cumail ri FReM. Faicibh taobh-duilleig 116 airson aithris air buidheann a tha a' cumail a' dol.

Fèicheanasan Peinnsein

Rinn Hymans Robertson LLP sgrùdadh air so-mhaoinean is uallaichean plana peinnsein Bhòrd na Gàidhlig. A rèir na h-aithisge aca, ri linn atharraichean air na beachdan ionmhasail a chaidh a ghabhail, bha buannachd ann de £2.737m (2021/22 - buannachd de £0.480m). Ri linn ath-thomhas air toraidhean bho sho-mhaoinean, bha call de £0.284m ann (2021/22 - buannachd de £0.077m). Dh'aithris an aithisg IAS 19 leis a' chlàireach-urrais gun robh còrr aig a' Bhòrd taobh a-staigh na bliadhna, a dh'atharraich suidheachadh fèicheanas na bliadhna roimhe gu suidheachadh le buannachd lom de £611k air 31 Màrt 2023. Gus gèilleadh gu h-iomlan ri IAS 19, feumaidh buannachd sochair suidhichte a bhith cuingealaichte ris an ìre as ìsle de na leanas:

- An còrr sa phlana sho-chairean shuidhichte; agus
- Crìoch nan so-mhaoinean, air obrachadh a-mach a' cleachdadh na h-ìre lasachaidh (a rèir riaghailtean IAS 19 coitcheann air ìrean lasachaidh).

Mar sin fhuair am Bòrd tuairmse ath-sgrùdaichte bhon chlàireach-urrais, a shuidhich crìoch luach so-mhaoin de £178k.

Chithear am poileasaidh cunntasachd airson na maoin seo ann an nòta 2 (air taobh-duilleig 117) airson nan Cunntasan. Gheibhear fiosrachadh foillsichte a thaobh IAS 19 ann an Nòta 11 (taobhan-duilleig 126 gu 134). Gheibhear fiosrachadh eile mu pheinnseanan san Aithisg air Tuarastalan, taobhan-duilleig 90 gu 94.

The Statement of Financial Position shows net asset of £0.27m (2021/22 - net liabilities of £1.070m). This comprises the balance in the General Fund of £0.099m (2021/22 - £0.184m) plus the surplus on the Pension Reserve £0.18m (2021/22 - £1.254m). At 31 March 2023 the net pension fund asset in terms of IAS 19 was £0.178m (2021/22 liability £1.254m). This asset has occurred due mainly to changes in financial assumptions and positive returns on assets. Further information can be found in the Accounts and attached notes, in particular in the Statement of Comprehensive Net Expenditure (page 110) and Statement of Changes in Taxpayers' Equity (page 113).

These Accounts, including a net asset position, have been prepared on a going concern basis which is in accordance with the FReM. See page 116 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 £2.737m (2021/22 - £0.480m gain). Due to the re-measurement of the return in assets there was a loss of £0.284m (2021/22 - £0.077m gain). The IAS 19 report by the actuary reported that the Board had an in year surplus, which changed the previous year liability position to a net asset position of £611k at 31 March 2023. To fully comply with IAS 19, a defined benefit asset requires to be limited to the lower of:

- The surplus in the defined benefit plan; and
- The asset ceiling, determined using the discount rate (in line with general IAS 19 rules on discount rates).

The Board therefore obtained a revised estimate from the actuary, which determined an asset ceiling value of £178k.

The accounting policy for this fund is given in note 2 (on page 117) to the Accounts. IAS 19 disclosures are given in Note 11 (on pages 126 to 134 inclusive). Other pension information is given in the Remuneration Report on pages 90 to 94.

Cùisean co-cheangailte ri bhith a' cur stad air coirbteachd is brìbearachd

Tha poileasaidhean soilleir aig Bòrd na Gàidhlig gus stad a chur air coirbteachd 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 Tabhartas gus Cuideachadh luach £5.679m airson 2022/23 (2021/22 £5.579m) agus sin air a roinn tarsainn a' bhuidseit.

Feumaidh Bòrd na Gàidhlig obrachadh a rèir chrìochan ionmhasail a thèid a shuidheachadh le Ministearan na h-Alba airson na bliadhna. Ann an 2022/23 bha suidheachadh an airgid mar a leanas:

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 2022/23 of £5.679m (2021/22 - £5.579m) split across the budget.

Bòrd na Gàidhlig is required to operate within the financial allocation determined by Scottish Ministers for the year. In 2022/23 the cash position was as follows:

2022/23				
Tabhartas gus Cuideachadh	Toradh Outturn £m	Riarachadh Allocation £m	Seachranachd Variance £m	Grant in Aid
Prìomh Thabhartas gus Cuideachadh (cosgaisean ruith)	1.754	1.934	-0.180	Core Grant-in-Aid (running costs)
Maoineachadh airson Leasachadh na Gàidhlig	2.729	2.605	0.124	Funds for Gaelic development
Maoin Buileachaidh Achd na Gàidhlig	1.252	1.140	0.112	Gaelic Language Plans Implementation Fund
Iomlan	5.735	5.679	0.056	Total

Tha an clàr gu h-àrd a' dèanamh aithris air ro-chosg lom de £0.056m (2021/22 fo-chosg de £0.065m) air stèidh airgid mu choinneamh an Tabhartais gus Cuideachadh.

The above table reports a net overspend of £0.056m (2021/22 underspend of £0.065m) on a cash basis against the Grant-in-Aid allocation.

2021/22				
Tabhartas gus Cuideachadh	Toradh Outturn £m	Riarachadh Allocation £m	Seachranachd Variance £m	Grant in Aid
Prìomh Thabhartas gus Cuideachadh (cosgaisean ruith)	1.713	1.834	-0.121	Core Grant-in-Aid (running costs)
Maoineachadh airson Leasachadh na Gàidhlig	2.427	2.605	-0.178	Funds for Gaelic development
Maoin Buileachaidh Achd na Gàidhlig	1.374	1.140	+0.234	Gaelic Language Plans Implementation Fund
Iomlan	5.514	5.579	-0.065	Total

Fhuaradh aonta bhon Roinn Maoineachaidh gus maoinean ath-riarachadh agus gus maoinean nach deach a phàigheadh a gluasad air adhart dhan ath bhliadhna ionmhais. Is e am balans a chaidh a ghiulan air adhart £0.098m (2021/22 £0.155m)

Approval was obtained from the Sponsor Division to reallocate funds and to carry unspent monies forward to the following financial year. The balance carried forward is £0.098m (2021/22 £0.155m)

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 dhan luchd-obrach a tha dèiligeadh ri bhith pàigheadh luchd-solarachaidh agus ma dh'iarraas 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. Chaidh 96% de na fàirdealan a phàigheadh taobh a-staigh 10 latha agus chaidh 100% dhiubh a phàigheadh taobh a-staigh 30 latha (2021/22 98% 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 2.2 làithean (2021/22 – 1.6 làithean), agus chaidh sin obrachadh a-mach le bhith a' coimhead air an ùine a thug e gach fàirdeal a phàigheadh tron bhliadhna.

Conaltradh

Chaidh crìoch a chur air Ro-innleachd Conaltraidh còig bliadhna Bòrd na Gàidhlig san t-Samhain 2019 agus tha obair a' dol gu math gus conaltradh nas fheàrr a bhith ann air an taobh a-staigh is taobh a-muigh. Tha an sgioba againn a' gabhail a-steach Oifigear Conaltraidh agus Neach-taic Conaltraidh agus rinneadh tòrr obrach le buidhnean agus pròiseactan a bhios Bòrd na Gàidhlig a' maoineachadh gus dèanamh cinnteach gu bheil an obair againn nas fhaicsinniche dhan phoball.

Tha an Sgioba Conaltraidh air ar conaltradh le luchd-ùidh a neartachadh barrachd agus tha na seanailean mheadhanan sòisealta againn nas gnìomhaiche na bha iad a-riamh, le fiosrachadh bho Bhòrd na Gàidhlig agus deagh naidheachdan mun bhuaidh adhartach a tha aig a' Ghàidhlig agus a cultar ann an Alba agus gu h-eadar-nàiseanta. Thar na bliadhna a dh'fhalbh tha fòcas sònraichte air a bhith air a bhith a' cur "aghaidh ri ainm" le iomairtean leithid "Coinnich ris a' Bhòrd" agus "Coinnich ris an Sgioba" air na meadhanan sòisealta. Tha fàs air a bhith san àireamh de dhaoine a tha a' com-pàirteachadh leis na cunntasan meadhanan sòisealta 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. 96% of invoices were paid within 10 days and 100% within 30 days (2021/22 98% within 10 days, 100% within 30 days). The average time taken to pay creditors during the year was 2.2 days (2021/22 – 1.6 days), calculated by examining the payment period for all invoices in 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 has progressed well. Our team comprises a Communications Officer and a Communications Assistant 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 Team have further strengthened our engagement with stakeholders and our social media channels are more active than ever, with news from Bòrd na Gàidhlig and good news stories about the positive impact that Gaelic language and culture is having in Scotland and internationally. Over the last year particular focus has been on putting "a face to a name" with campaigns such as "Meet the Board" and "Meet the Team" on social media. These activities have resulted in a growth in the number of people engaging with our social media accounts as illustrated below.

Seanail Channel	Luchd-amais air 31 Màrt 2023 Audience as at 31 March 2023	Luchd-amais air 31 Màrt 2022 Audience as at 31 March 2022
Twitter; Facebook; Instagram; LinkedIn is YouTube	18,803 luchd-leantainn/followers (+11%)	17,005 luchd-leantainn/followers
www.gaidhlig.scot	23,804 luchd-cleachdaidh/users (-7%)	25,490 luchd-cleachdaidh/users

Iarrtasan Saorsa Fiosrachaidh

Mar bhuidhinn a tha a' faighinn maoinachadh poblach tha e na amas do Bhòrd na Gàidhlig cumail gu tur ri Achd Saorsa an Fhiosrachaidh (Alba) 2000. Tha sinn air am Mòdail de Sgeama Foillseachaidh aig Coimiseanair Fiosrachaidh na h-Alba a ghabhail os làimh agus bidh sinn a' cumail ris an stiùireadh sin nuair a tha sinn a' dèiligeadh ri iarrtasan fo Achd Saorsa an Fhiosrachaidh. Ann an 2022/23, fhuair Bòrd na Gàidhlig deich iarrtasan fo Achd Saorsa an Fhiosrachaidh, an coimeas ri seachd ann an 2021/22.

Dìon dàta

Tha obair gus cumail ri reachdas dìon dàta air a stiùireadh le plana gnìomh leantainneach, agus chaidh adhartas a dhèanamh anns gach raon ann an 2022/23. Chùm sinn oirnn a' toirt seachad trèanadh do luchd-obrach agus Buill a' Bhùird tron bhliadhna le prògram nas speisealaiche de leasachadh sgilean ann an riaghladh chlàran agus riaghladh fiosrachaidh san fharsaingeachd a-nis air chothrom dhan luchd-obrach air fad.

Nithear sgrùdadh air a' phlana gnìomh gach mìos agus thathar air cumail oirnn le sgrùdadh leantainneach air dìon dàta gus sùil a chumail air irean. Bithear a' cur a-steach ùrachaidhean dìon dàta dhan sgioba-stiùiridh tron bhliadhna agus chun na Comataidh Sgrùdaidh is Dearbhachd dà thuras sa bliadhna. Chuir sinn a-steach an Lèirmheas Ùrachaidh air Adhartas as ùire gu Clàran Nàiseanta na h-Alba ann an 2021/22 agus b' e am measadh adhartais aca:

Tha an Sgioba Measaidh air ath-sgrùdadh a dhèanamh air tagradh Aithris Adhartas Bhòrd na Gàidhlig agus tha iad ag aontachadh gu bheilear fhathast a' beachdachadh air na h-ullachaidhean ceart a thaobh làimhseachadh chlàran a tha air am mineachadh leis na diofar eileamaidean ann am plana an ùghdarrais. Tha an Sgioba Measaidh a' moladh oidhirpean an ùghdarrais seo gus am Plana Stiùiridh Chlàran aca a chumail fo sgrùdadh.

Thèid an t-ath Lèirmheas Ùrachaidh air Adhartas gu Clàran Nàiseanta na h-Alba san ath bhliadhna ionmhais, 23/24.

Corporra

Dh'aontaich am Bòrd ri grunn phrìomh ro-innleachdan am-bliadhna, a' gabhail a-steach a' Phlana Feachd-obrach ùraichte againn, agus rinn iad ath-sgrùdadh air a' Plana Ionmhais Meadhan-ùine againn. Lean obair air adhart ann an 2022/23 air a' phrògram againn de leasachadh leantainneach. Tha am Plana Leasachaidh Leantainneach

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 2022/23, Bòrd na Gàidhlig received ten Freedom of Information requests, compared with seven in 2021/22.

Data Protection

Work to maintain compliance with data protection legislation is managed with a rolling action plan, with progress made in all areas during 2022/23. Training for staff and Board Members continued to be delivered during the year with a more specialised programme of skills development in records management and wider information governance now available to all staff.

Progress on the action plan is reviewed monthly and an ongoing data protection audit to monitor standards of compliance has been maintained. Data protection updates are submitted to the senior management team throughout the year and to the Audit and Assurance Committee twice a year. We submitted our latest Progress Update Review to National Records of Scotland in 2021/22 and their assessment of progress was:

The Assessment Team has reviewed Bòrd na Gàidhlig's Progress Update submission and agrees that the proper record management arrangements outlined by the various elements in the authority's plan continue to be properly considered. The Assessment Team commends this authority's efforts to keep its Records Management Plan under review.

The next Progress Update Review to National Records of Scotland will be provided in the next financial year 23/24.

Corporate

The Board approved a number of key strategies this year, including our updated Workforce Plan, and reviewed our Medium-term Financial Plan. Work continued in 2022/23 on our programme of continuous improvement. The Continuous Improvement Plan is an active document that is

na phàipear gnìomhach a bhios air ath-sgrùdadh aig na coinneamhan cunbhalach den luchd-obrach air fad tron bhliadhna. Tron bhliadhna, thug sinn cuideachd aithris air Luach as Fheàrr agus tha sinn air a' Bhrath Luach as Fheàrr ùrachadh.

Rè na bliadhna, rinn sinn obair mhòr gus grunn phoileasaidhean ullachadh a bha ag amas gu h-àraidh air daoine. Sa bhliadhna sa chaidh, dh'aontaich am Bòrd na poileasaidhean daoine a leanas, a chaidh tro phròiseas co-chomhairleachaidh aig an luchd-obrach air fad:

- Poileasaidh Smachdachaidh
- Poileasaidh airson Chùisean-gearain
- Poileasaidh air Draghan Fhoillseachadh
- Poileasaidh Urram san Àite Obrach

Daoine

Tha ar daoine, an cuid eòlais is sgilean, agus na beachdan is dòighean-giùlain aca fìor chudromach a thaobh mar a choileanas a' bhuidheann a chuid obrach gu h-èifeachdach, agus do na h-oidhirpean gus luachan na buidhne a chur an sàs. Tha ar luchd-obrach deatamach do agus aig cridhe ar n-obrach gus pròiseactan is seirbheisean a libhrigeadh; gus ceanglaichean a thogail le luchd-ùidhe is gus com-pàirtichean èifeachdach a thogail; agus gus Plana Nàiseanta na Gàidhig a choileanadh agus iad a' toirt taic dhan 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 prìomhachasan a th' againn fhathast, agus tha e na amas againn dèanamh cinnteach gum bi àite-obrach fìor mhath againn feuch an urrainn dhuinn na daoine as fheàrr a thàladh agus a chumail airson nan dreuchdan a th' againn. Sheall an suirbhidh bliadhnail den luchd-obrach againn, a chaidh a dhèanamh sa Ghiblean 2022, gun robh àrdachadh leantainneach ann an ìrean riarachais thairis air na còig prìomh raointean air an deach sgrùdadh a dhèanamh (misneachd luchd-obrach, riarachas obrach, conaltradh, misean na buidhne agus sunnd pearsanta). Bha sgòran eadar 61% agus 94% (b' e 54% agus 74% a bh' ann airson nan aon raointean anns a' chiad sgrùdadh ann an 2018). Chùm sinn oirnn a' conaltradh le luchd-obrach tro shuirbhidhean goirid cunbhalach air sunnd agus air cleachdaidhean obrach.

Rè 2022/23 chùm sinn oirnn a' toirt taic dhan luchd-obrach agus a bhith gan co-òrdanachadh, a' gabhail a-steach:

- a' cumail oirnn le taic do, agus aire air, sunnd pearsanta
- a' leabachadh nan luachan buidhne aontaichte againn tro phlanaichean obrach pearsanta agus coinneamhan luchd-obrach

reviewed at the regular all-staff meetings throughout the year. During the year, we also reported on Best Value and updated the Best Value Statement

Throughout the year, we carried out extensive work to develop several people-focused policies. In the last year, the Policy and Resources Committee approved the following people policies, which have been through an all-staff consultative process:

- Disciplinary Policy
- Grievance Policy
- Whistleblowing Policy
- Dignity at Work Policy

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

Staff engagement and wellbeing remain high on our agenda and we continue to focus on making this an excellent place to work to attract and retain the best people for our roles. Our annual staff survey, carried out in April 2022, demonstrated a continued increase in approval ratings across the five main areas surveyed (Employee morale, job satisfaction, communications, organisational mission and personal wellbeing). Scores ranged between 61% and 94% (54% and 74% for the same areas in the first survey in 2018). We continued to engage with staff through regular short surveys on wellbeing and working practices.

During 2022/23 we continued to support and organise our workforce, including:

- continuing the support for and awareness of personal wellbeing
- embedding our agreed set of organisational values through personal work plans and staff meetings

- a' leabachadh leasachadh leantainneach tro bhith a' comharrachadh ghniomhan, gam planadh agus gan ath-sgrùdadh
- a' cumail oirnn le bhith a' dèanamh shuirbhidhean mu shunnd gus leasachaidhean a bharrachd a chomharrachadh gus taic a chumail ris an sgioba
- chùim sinn oirnn leis an t-suirbhidh bliadhnail mu chonaltradh anns a' bhuidhinn
- obair a bharrachd gus cur ri sgilean ceannais agus stiùireadh dhaoine ann an obair na buidhne; agus
- a' beachdachadh air dòighean nas èifeachdaiche gus cur ri com-pàirteachadh luchd-obrach ann an obair na buidhne.
- embedding continuous improvement through identifying actions, planning and reviewing them
- continuing to carry out wellbeing surveys to identify additional developments to support the team
- continued the annual survey about communication in the organisation
- further development to increase leadership and people management skills, and
- considering more effective ways to increase staff engagement in the organisation's work.

Chaidh a' cheathramh cho-labhairt againn do luchd-obrach a chumail ann an Inbhir Nis san t-Sultain 2022. B' e seo a' chiad tachartas aghaidh ri aghaidh a chaidh a chumail ann an còrr is dà bhliadhna agus chaidh seiseanan a libhrigeadh air Pàrantachd Chorporra, Dion Dàta agus togail sgioba. Le luchd-obrach fhathast a' dèanamh feum air poileasaidh obrach sùbailte bhon taigh agus a' bhliadhna seo a' dol air adhart, tha sunnd fhathast na phrìomhachas, le poileasaidhean gan ath-sgrùdadh gus barrachd sùbailteachd a thoirt seachad agus gus cur ris na goireasan a th' ann gus taic a chumail ri luchd-obrach fa leth. Chaidh stiùireadh a chruthachadh mun Chòir air Dì-cheangal gus taic a thoirt do luchd-obrach a tha ag obair bhon taigh no ann am pàtrain obrach mheasgaichte.

Our fourth all-staff conference was held in Inverness in September 2022. This was the first in person event held in over two years and sessions were delivered on Corporate Parenting, Data Protection and team building. As the current year progresses and staff continue to take advantage of flexible working policies, wellbeing remains a priority with policies being revised to create more flexibility and increased resources available to provide individual support. Guidance was developed on of the Right to Disconnect to support staff who are working from home or in hybrid work patterns.

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' gabhail làn-ealla ri a dh-leastanasan 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/companas catharra, aois, cinneadh, leatromachd agus cùram leanaibh, taobhadh feise, ciorram, creideamh no na tha neach a' creidsinn, no ath-bhuileachadh gnè agus suidheachadh cosnaidh, uallach cùraim 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.

Tha Bòrd na Gàidhlig a' cumail air a' toirt seachad fiosrachadh gus taic a chumail ri in-ghabhail do luchd-labhairt na Gàidhlig ann an reachdas agus cruthachadh poileasaidh tro bhith a' toirt seachad comhairle do cho-chomhairlean nàiseanta is roinneil airson leasachadh poileasaidh.

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.

Bòrd na Gàidhlig continues to provide information to support inclusion for Gaelic speakers in legislation and policy development through providing advice to national and regional consultations for policy development.

Dleastanas Co-ionannachd na Roinne Poblach

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 poblach na nì àbhaisteach dhan bhuidhinn agus a thaobh nam builean a stèidhicheas a' bhuidheann a h-uile dà bhliadhna. Às dèidh atharrachaidhean a thàinig air na Riaghailtean, feumaidh Bòrd na Gàidhlig cuideachd aithrisean fhoillseachadh air co-ionannachd pàighidh agus fiosrachadh mu Bhuill a' Bhùird.

Tha Bòrd na Gàidhlig air cur roimhe fios as ùr a thoirt seachad mar phàirt de dh'Aithisg Bhliadhnail is Cunntasan na buidhne, agus tha geàrr-iomradh ann air sin gu h-ìosal. Gheibhear aithisg iomlan 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 ag Àbhaisteachadh Dleastanas Co-ionannachd na Roinne Poblach (DCRP)

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
- 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 maoinachadh bho Bhòrd na Gàidhlig.

Chuir Bòrd na Gàidhlig an aithisg aca a-steach air na builean co-ionannachd a chaidh a shuidheachadh airson 2017-2021 agus na builean co-ionannachd aca airson 2021-2025. Chaidh iad sin aontachadh le Coimisean na Co-ionannachd agus nan Còraichean Daonna.

Gheibhear tuilleadh fiosrachaidh mu bhith a' dèanamh Dleastanas Co-ionannachd na Roinne Poblach na nì àbhaisteach nar n-obair air an [làrach-lìn](#) againn.

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
- 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 submitted its report on its equality outcomes set for 2017-2021 and its equality outcomes for 2021-2025. These were approved by the Equalities and Human Rights Commission.

Further information on mainstreaming the Public Sector Equality Duty can be found on our [website](#).

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 dhan phrionnsapal airson co-ionannachd pàighidh dhan 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 a thaobh gnè, suidheachadh pòsaidh/companas catharra, aois, cinneadh, leatromachd no cùram leanab, taobhadh feise, ciorraman, creideamh no na tha neach a' creidsinn agus ath-bhuileachadh gnè.

Tha 17 boireannaich agus 6 fireannaich ag obair aig Bòrd na Gàidhlig (2021/22 – 14 boireannaich agus 7 fireannaich). Tha am pàigheadh a gheibh boireannaich gach uair a thìde sa chumantas aig ìre a tha 95.2% den ìre a th' ann sa chumantas airson fireannaich (2021/22 – 83.2%) . Fhuaras 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

Bha trìuir bhoireannach agus trìuir fhireannach air a' Bhòrd-stiùiridh air 31 Màrt 2023 (2021/22 – trìuir bhoireannach agus còignear fhireannach), a chaidh a chur an dreuchd le Riaghaltas na h-Alba. Tha dà bhall cho-thaghte ann, a chaidh fhastadh ann an 2022/23 - fireannaich a tha san dithis.

Tha Bòrd na Gàidhlig ag obrachadh leis an liosta-dhearbhaidh airson a' phlana leantainneachd agus 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' coileanadh gach taobh de DCRP agus tha e air an dàrna Aithisg Riochdachaidh Gnè aige fhoillseachadh.

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 17 female and 6 male employees (2021/22 – 14 female and 7 male) of Bòrd na Gàidhlig. The average hourly rate for females is 95.2% (2021/22 – 83.2%) 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 higher than the minimum wage.

Board Member Information

At 31 March 2023, Bòrd na Gàidhlig had three female and three male (2021/22 – three female and five male) Board Members, who are appointed by the Scottish Ministers. There are two co-opted committee members appointed in 2022/23 – both are male.

Bòrd na Gàidhlig is working with the succession plan 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 and has published its second Gender Representation Report.

Àrainneachd

Is e prìomh obair Bhòrd na Gàidhlig a bhith a' brosnachadh na Gàidhlig, agus tha e ag obair ann an com-pàirteachas gus cur ri neart a' chàinain. San obair sin tha sinn a' frithealadh air gach ceàrnaidh de dh'Alba agus tha sin a' cur gu mòr ri cultar agus foghlam na h-Alba. Ged nach eil targaidean àrainneachdail aig Bòrd na Gàidhlig an-dràsta a th' air an suidheachadh le Riaghaltas na h-Alba, tha sinn a' cuimseachadh air adhartas gus cothromachadh-carboin a bhith againn. Mar thoradh air COVID-19, chaidh an siubhal againn a lùghdachadh gu cha mhòr neoni agus tha a h-uile sgrìobhainn agus siostam stèidhichte air an neul. Tha siubhal air a dhol am meud às dèidh Covid-19 ach cumaidh sinn oirnn ag obair ann an dòigh a tha seasmhach dhan àrainneachd agus a' brosnachadh giùlan a tha seasmhach a thaobh na h-àrainneachd nar n-obair far an urrainn dhuinn.



Ealasaid Dhòmhnallach

Oifigear Cunntachail

15 Dùbhlachd 2023

Environment

Bòrd na Gàidhlig's core work is to promote Gaelic, and it works in partnership to improve the strength 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, we are focused on progress to become carbon-neutral. A consequence of COVID-19 had been to reduce our travel to almost nil and all documentation and systems are cloud-based. Post Covid-19, travel has increased but we will continue to operate in an environmentally sustainable manner and encourage environmentally sustainable behaviours in our activities where we can.



Ealasaid MacDonald

Accountable Officer

15 December 2023

“we promoted careers in early learning and teaching to encourage more people to consider entering these professions and we supported **47 students with a total of **£62k** who are currently in training.”**

PÀIRT
PART

3

AITHISG CUNNTACH- ALACHD

ACCOUNTABILITY REPORT



Gàidhlig

37

Aithisg air Riaghladh Corporra

Tha an earrainn seo a' mìneachadh cruth ar structaran riaghlaidh agus mar a tha iad air an eagrachadh, agus mar a bheir iad taic do mar a choileanas sinn ar n-amasan is cinn-uidhe.

Corporate Governance Report

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

AITHISG NAN STIÙIRICHEAN

Facal-toisich

Tha an aithisg seo air a h-ullachadh a rèir Caibideil 5 de Phàirt 15 de dh'Achd nan Companaidhean 2006 agus Clàr 7 de SI 2008 Àir. 410, mar a chaidh a mhìneachadh le FReM 2021/22 airson co-theacsa na roinne poblaich.

Aithris Coileanaidh

Tha an Aithisg Coileanaidh mar a tha i air a mìneachadh ann an Caibideil 4A de dh'Achd nan Companaidhean 2006, mar a chaidh a mhìneachadh le FReM 2022/23 airson co-theacsa na roinne poblaich, a' tighinn ro Aithisg nan Stiùirichean an seo.

Ro-innleachd Àite-obrach

Tha Meòrachan Teirmichean Còmhnaidh aig Bòrd na Gàidhlig le NàdarAlba airson oifisean agus feumalachdan seirbheisean taic co-cheangailte.

AM BÒRD AGUS NA COMATAIDHEAN

Cairtean na Buidhne

Air a' Bhòrd-stiùiridh tha an Cathraiche agus faodar suas ri aon Bhall deug neo-dhreuchdail a bhith ann. Bidh iad a' coinneachadh gu cunbhalach tron bhliadhna. Air 31 Màrt 2023 bha am Bòrd air a dhèanamh suas den Chathraiche agus còignear Bhall neo-ghnìomhach. A bharrachd air seo, bha dà bhall co-thaghte air a' Bhòrd-stiùiridh. Mar as trice bidh Buill a' Bhùird air a' Bhòrd-stiùiridh airson ceithir bliadhna, ach dh'fhaodadh nach bithear daonnan a' cumail ri seo gus dèanamh cinnteach gum bi leantail ann am ballrachd a' Bhùird. Airson fios mu Bhuill a' Bhùird-stiùiridh, faicibh taobh-duilleig 76.

Bidh an làn Bhòrd-stiùiridh a' coinneachadh gu cunbhalach gus beachdachadh air cùisean a bhuineas ris na cinn-uidhe ro-innleachdail a tha sa Phlana Chorpóra a chaidh aontachadh. Bithear a' cur coinneamh air dòigh gach ràith, le coinneamhan a bharrachd nuair a bhios feum orra. Bidh na coinneamhan air an cumail gu poblach, le ùmhlachd do chuid de nithean clàr-gnothaich a bhith air an cumail ann an seisean dùinte nuair a thathar a' beachdachadh air cùisean pearsanta, dìomhair no coimeirsealta, le clàran-gnothaich agus pàipearan rim faighinn air-loidhne ro na coinneamhan.

Bha sia 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 agus fiosrachadh a thoirt dhaibh air cùisean co-cheangailte ri poileasaidhean is leasachadh na buidhne.

DIRECTORS' REPORT

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 2022/23 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 2022/23 for the public sector context, precedes this Directors' Report.

Accommodation Strategy

Bòrd na Gàidhlig has a Memorandum of Terms of Occupation arrangement with NatureScot for office accommodation and related support service requirements.

THE BOARD AND COMMITTEES

Organisational charts

The Board comprises the Cathraiche (Chair) and can have up to eleven non-executive Members and meets regularly throughout the year. At 31st March 2023 the Board comprised the Cathraiche and five non-executive Members. Additionally there were two co-opted committee members. 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 76.

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. The meetings are held in public, subject to some agenda items being held in closed session when personal, confidential or commercial matters are discussed, with agendas and papers available online in advance of meetings.

The full Board held six 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

Tha dà chomataidh aig a' Bhòrd-stiùiridh aig an àm seo.

Comataidh Sgrùdaidh agus Dearbhachd

Bidh a' Chomataidh Sgrùdaidh is Dearbhachd a' toirt dearbhachd agus taic dhan Bhòrd nan dleasan a thaobh rianachd chunnartan, smachd agus riaghladh. 'S e prìomh obair na Comataidh sùil a chumail air na h-ullachaidhean airson smachd a-staigh, riaghladh corporra, riaghladh mhì-chinntean, sgrùdadh a-staigh agus a-muigh agus an Aithisg Bhladhnaid agus Cunntasan.

Choinnich a' Chomataidh ceithir tursan ann an 2022/23 (2021/22 – ceithir coinneamhan). Mar as trice bha cathraiche na Comataidh, dithis Bhall a' Bhùird, ball co-thaghte, riochdaire bho sgrùdadh a-staigh agus a-muigh, an Ceannard agus Ceann an Ionmhais agus nan Gnothaichean Corporra an làthair aig na coinneamhan.

Comataidh Poileasaidh is Ghoireasan

Bidh a' Chomataidh Poileasaidh is Ghoireasan a' cumail sùil air, a' toirt dùbhlann do, agus a' toirt seachad leasachadh ro-innleachdail, airson poileasaidhean, planaichean agus goireasan ionmhais, daoine agus leasachadh Gàidhlig. Nì iad obair às leth a' Bhùird-stiùiridh, ag aithris dha gu foirmeil tro gheàrr-chunntasan nan coinneamhan. Choinnich a' Chomataidh sia tursan ann an 2022/23 (2021/22 – ochd tursan). Mar as trice bha cathraiche na Comataidh, dithis Bhall a' Bhùird, ball co-thaghte, an Ceannard, an Stiùiriche Leasachaidh, an Stiùiriche Foghlaim agus Ceann an Ionmhais is nan Cùisean Corporra an làthair aig na coinneamhan.

Board Committees

The Board currently has two committees.

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.

The Committee met four times during 2022/23 (2021/22 – four meetings). These meetings were normally attended by the Committee chair, two Board Members, a co-opted Member, a representative from internal and external audit, the Ceannard and Head of Finance and Corporate Affairs.

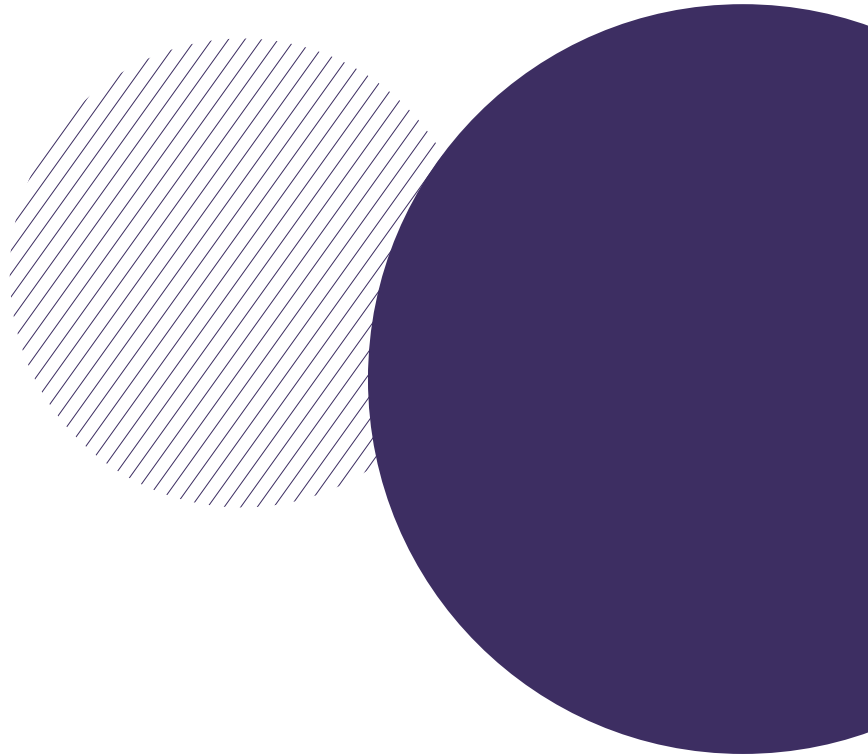
Policy and Resources Committee

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. The Committee met six times during 2022/23 (2021/22 – eight times). These meetings were normally attended by the Committee chair, two Board Members, a co-opted member, the Ceannard, Director of Development, Director of Education and Head of Finance and Corporate Affairs.

Ballrachd a' Bhùird is Làthaireachd 2022/23

Board and Committee Membership and Attendance 2022/23

Ball Member	Am Bòrd Board	Comataidh Sgrùdaidh agus Dearbhachd Audit and Assurance Committee	Comataidh Poileasaidh is Ghoireasan Policy and Resources Committee
Dòmhnall MacAoidh Donald MacKay	5/6	-	6/6
Jennifer Gilmour	5/6	4/4	-
Màiri T NicAonghais Mary T MacInnes	5/6	-	6/6
Nicola NicThòmais Nicola Thomson	6/6	-	5/6
Seonaidh Charity Seonaidh Charity	6/6	4/4	-
Stiùbhairt MacLeòid Stewart MacLeod	5/6	4/4	-
Coinneach MacIomhair Kenneth Maciver	n/a	-	1/1
Rob MacFhionghuin Rob Mackinnon	n/a	1/1	-



Sgioba-stiùiridh

Bidh an Ceannard a' gabhail ceannas air stiùireadh na buidhne aig àrd-ìre le taic bho cheann gach roinn obrachaidh. Bidh an Sgioba-stiùiridh a' coinneachadh gu cunbhalach 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 NicIllInnein (Ceannard)
- Iain Mac a' Mhaoilein (Stiùiriche Leasachaidh)
- Seumas Whannel (Stiùiriche Foghlam Gàidhlig) [dh'fhàg e 20 Faoilleach 2023];
- Jennifer McHarrie (Stiùiriche an Fhoghlaim) [thòisich i 5 Faoilleach 2022];
- Nicola Pearson (Ceann an Ionmhais is Chùisean Chorporra).

Clàr Chom-pàirtean Buill a' Bhùird

Gheibhear an [Clàr](#) seo air làrach-lìn Bhòrd na Gàidhlig.

Cìsean nach buin dhan Sgrùdadh

Cha deach gin a chìsean nach buin dhan sgrùdadh a phàigheadh am-bliadhna (2021/22 – cha deach gin).

Tachartasan Co-cheangailte ri Dàta Pearsanta

Cha robh gin a thachartasan ann co-cheangailte ri dàta pearsanta rè na bliadhna (2021/22 – cha robh gin).

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);
- Iain Macmillan (Director of Development);
- Jim Whannel (Director of Gaelic Education) [left 20 January 2023];
- Jennifer McHarrie (Director of Education) [started 5 December 2022];
- Nicola Pearson (Head of Finance and Corporate Affairs).

Register of Board Members' Interests

This [Register](#) can be viewed on the Bòrd na Gàidhlig website.

Non – Audit Fees

No non-audit fees were paid in the year (2021/22 - nil).

Personal Data Related Incidents

There were no personal data related incidents in the year (2021/22 – nil).

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 riathanasan Leabhar-làimhe Ionmhas Poblach na h-Alba agus feumaidh iad:

- cumail ris an Stiùireadh airson Chunntasan a dh'fhoillsich Ministearan na h-Alba, agus tha sin a' gabhail a-steach a bhith a' cumail ris na riathanasan cunntasachd is foillseachaidh buntainneach, agus a bhith a' cur an sàs poileasaidhean cunntasachd iomchaidh gu cunbhalach;
- breithean agus tuairmsean a thoirt air stèidh reusanta;
- mìneachadh mar a chaidh cumail ri inbhean cunntasachd iomchaidh a gheibhear ann an Leabhraan an Riaghaltais airson Aithisgean Ionmhasail, agus a bhith a' foillseachadh is a' mìneachadh àite sam bith sna cunntasan far nach deach cumail ris na h-inbhean sin; agus
- na cunntasan ullachadh leis an tuigse gun cùm a' bhuidheann a' dol.

Tha am Prìomh Oifigear Cunntachail aig Riaghaltas na h-Alba air mo chur an dreuchd mar an t-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 Ionmhais an Rìgh, agus iad a' gabhail a-steach uallach gun tèid iomchaidheachd is cunbhalachd 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 dìon a chur air so-mhaoinean Bhòrd na Gàidhlig.

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 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 myself 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.

A' Foillseachadh Fiosrachadh dhan Luchd-sgrùdaidh

Mar an t-Oifigear Cunntachail, cho fad 's as aithne dhomh, chan eil fiosrachadh sgrùdaidh buntainneach sam bith ann air a bheil Luchd-sgrùdaidh Bhòrd na Gàidhlig aineolach. 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 Bòrd na Gàidhlig's air an fhiosrachadh sin.

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

Mar an t-Oifigear Cunntachail, tha mi a' dearbhadh gu bheil an Aithisge Bhliadhnail 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 Bliadhnail agus nan Cunntasan agus airson a' bhreithneachaidh a chaidh a dhèanamh gus dearbhadh gu bheil iad cothromach, gun chlaonadh agus gun gabh iad tuigsinn.



Ealasaid Dhòmhnaillach
Oifigear Cunntachail

15 Dùbhlachd 2023

Disclosure of Information to the Auditors

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



Ealasaid MacDonald
Accountable Officer

15 December 2023

AITHRIS AIR RIAGHLADH

Ìre 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, a rèir an [Aonta Frèama](#) eadar Bòrd na Gàidhlig agus Riaghaltas na h-Alba. Ann a bhith a' coileanadh an dleastanais seo, tha an t-Oifigear 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 dhan bhuidhinn a choileanadh, agus tha e a' cur dìon air maoinean is so-mhaoinean poblach a tha an urra riumsa gu pearsanta.

Nuair a bhios mi a' coileanadh nan dleastanasan pearsanta seo, nì mi cinnteach gun cùm a' bhuidheann ri Leabhar-làimhe Ionmhais Poblach na h-Alba. Bidh Ministearan na h-Alba a' foillseachadh an leabhraing 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, pàrlamaideach agus rianachd buntainneach, agus tha e a' cur cuideam air èifeachdas, buadhachd agus caomhantachd, agus tha e a' brosnachadh deagh mhodhan-obrach agus inbhean àrda a thaobh iomchaidheachd.

Frèam Riaghlaidh

Ann an 2022-23, fhuair mi taic nam dhleastanasan bho Bhòrd-stiùiridh, bho dhà chomataidh agus bho Sgioba-stiùiridh. Tha fiosrachadh mionaideach mu structar na buidhne ri fhaicinn ann an Aithisg nan Stiùirichean, taobh-duilleig 75.

Tha am frèam riaghlaidh air a bhith aig Bòrd na Gàidhlig airson na bliadhna a chrìochnaich air 31 Màrt 2023 agus suas chun a' chinn-latha a chaidh an Aithisg Bhladhna agus na Cunntasan aontachadh.

Measadh chunnartan

Feumaidh gach buidheann – a dh'fheumas cumail ri riatanasan Leabhran Ionmhais Poblach na h-Alba – ro-innleachd a chur an sàs airson rianachd chunnartan a rèir nan stiùiridhean 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.

GOVERNANCE STATEMENT

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 2022-23, I was supported, in my duties by a Board, two committees and a Leadership Team. Detailed information on the organisation structure is given in the Directors' Report on page 75.

The governance framework has been in place at Bòrd na Gàidhlig for the year ended 31 March 2023 and up to the date of approval of the Annual Report and Accounts.

Risk assessment

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

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 lasachaidh 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 cunbhalach leis an Sgioba-stiùiridh. Tha gach cunnart fa leth an urra ri neach sònraichte a nì cinnteach gun tèid na gnìomhan lasachaidh a chur an gnìomh.

Sa chlàr-chunnartan ro-innleachdail airson 2022/23, 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:

- chan eil gu leòr taic gus aghaidh a chur air crìonadh na Gàidhlig ann an sgìrean eileanach is dùthchail;
- chan eil ùghdarrasan ionadail deònach fàs a thoirt air Foghlam Gàidhlig;
- mar thoradh air cuideaman buidseit, cha bhi ùghdarrasan ionadail a' cur cuideam air a bhith a' toirt fàs air Foghlam Gàidhlig;
- chan eil cothroman gus Gàidhlig ionnsachadh air an toirt seachad;
- tha nas lugha de dh'airgead air a chosg air leasachadh na Gàidhlig mar thoradh air cùisean eaconamach, ag adhbharachadh crìonadh ann an cleachdadh, ionnsachadh agus faicsinneachd
- tha an cànan a' fàs na chùis poilitigeach, ga dhèanamh nas dorra taic dhan chànan a chumail suas;
- chan eil a' Ghàidhlig a' faighinn deagh ìomhaigh tuilleadh, agus gum faodadh taic dhan chànan crìonadh;
- chan eil comas-lìbhrigidh gu leòr aig luchd-obrach 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 motha a chomharrachadh a dh'fhaodadh bacadh a chur air a' bhuidhinn bho bhith a' coileanadh a chuid phoileasaidhean, amasan is chinn-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 stiùireadh bho Mhinistearan na h-Alba a fhuaras ann an Leabhran Ionmhas

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 2022/23 proposed the potential of including financial, operational, political and reputational risks if:

- there is insufficient support to address the decline of Gaelic in island and rural areas;
- local authorities are unwilling to grow Gaelic Education;
- as a consequence of budgetary pressure, local authorities do not prioritise extending Gaelic Education;
- opportunities to learn Gaelic are not provided;
- economic factors result in reduced spending on Gaelic language development leading to a decline in use, learning and visibility
- the politicisation of the language, making it more difficult to maintain support for the language;
- 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 Ministers provided in the Scottish Public Finance

Poblach na h-Alba agus tha am pròiseas air a bhith ga chur an sàs airson na bliadhna a chrìochnaich air 31 Màrt 2023 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 sia seachdainean gus measadh a dhèanamh air agus gus dèiligeadh ris na cunnartan a chaidh a chomharrachadh sna clàran-chunnartan ro-innleachdail 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 cunbhalach, 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 èifeachdas 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 cunbhalach 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 cunbhalach bhon Chomataidh Sgrùdaidh is Dearbhachd air clàran-chunnartan na buidhne agus obair

Manual and has been in place for the year ended 31 March 2023 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 meets six-weekly to assess and manage the risks identified in the strategic 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

In-sgrùdaidh agus iad a' measadh dè cho èifeachdach agus a tha modhan gus rian a chumail air cunnartan;

- plana leasachaidh leantainneach a chaidh 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 dearbhadh air èifeachd nan siostaman aig coinneamhan den sgioba-stiùiridh

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

Rianachd Mhi-chinntean

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'fhalbh rinn a' Chomataidh Sgrùdaidh is Dearbhachd na leanas:

- ath-sgrùdadh agus aontachadh air a' Chlàr-chunnartan Ro-innleachdail gu cunbhalach;
- ath-sgrùdadh, ùrachadh agus aontachadh air Ro-innleachd Rianachd Mhi-chinntean;
- ath-sgrùdadh air èifeachdachd na Comataidh Sgrùdaidh agus Dearbhachd;
- ath-sgrùdadh agus ùrachadh air Bun-riaghailtean na Comataidh;
- beachdachadh air aithisg air teàrtaichead siobair; agus
- beachdachadh air aithisg In-sgrùdaidh air Rianachd Chunnartan

In-smachd

Tha an siostam in-smachd na phàirt cudromach den fhrèam riaghlaidh againn agus chaidh 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 dearbhadh 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' bhuidhinn a bhiodh ann nan tigeadh iad gu buil, agus an riaghladh gu h-èifeachdach, gu buadhach agus gu caomhantach.

Tha an siostam in-smachd air a bhith an gnìomh airson na bliadhna a thàinig gu crìoch 31 Màrt 2023, agus suas gu

and the work of internal audit in assessing effectiveness of risk management arrangements;

- a continuous improvement plan that 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, updated and approved the Risk Management Strategy;
- reviewed the effectiveness of the Audit and Assurance Committee;
- reviewed and updated the Committee's Terms of Reference;
- considered a report on Cyber Resilience; 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 2023, and up to the

ceann-latha aonta na h-Aithisg Bhliadhnail agus Cunntasan agus tha e a rèir stiùireadh bho Mhinistearan na h-Alba a chaidh a thoirt seachad san SPFM.

Nì am Bòrd ath-sgrùdadh 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-sgrùdadh

Tha an obair in-sgrùdadh na pàirt riatanach den sgrùdadh a nithear air na siostaman in-smachd aig Bòrd na Gàidhlig. Chaidh an t-seirbheis in-sgrùdadh a thoirt seachad le Wylie & Bisset LLP tron bhliadhna 2022/23. Thar na bliadhna rinn an Neach In-sgrùdadh aithris dhan Chomataidh Sgrùdadh is Dearbhachd air na sgrùdaidhean neo-eisimeileach aige air:

- **Aithris Buidseit is Ionmhais** (lèirmheas air buidseatadh, sgrùdadh agus aithris na buidhne)
- **Riaghaladh**(rèiteachaidhean riaghlaidh iomchaidh an sàs a tha air an leabachadh tron bhuidhinn air fad)
- **Rianachd Coileanadh** (dèan lèirmheas air a' phròiseas planaidh gnothachais agus air aithris coileanadh airson na buidhne agus air èifeachdas nam modhan planaidh agus nan KPI)
- **Tabhartasan do Bhuidhnean Gàidhlig** (lèirmheas air pròiseasan agus modhan-obrach a tha an sàs airson tabhartasan aontachadh agus airson cuibhreannan airgid a thoirt a-mach)
- **Riaghladh Mhì-chinntean**(gus lèirmheas a dhèanamh air na rèiteachaidhean airson riaghladh mhì-chinntean a th' aig a' Bhuidhinn)
- **Tèarainteachd shaidhbear** (lèirmheas air siostaman IT uile a tha an gnìomh gus dèanamh cinnteach gu bheil na smachdan iomchaidh an sàs agus ag obair mar a bhiodh dùil, gu sònraichte na sònraichaidhean agus na siostaman a tha Bòrd na Gàidhlig a' ruith gus dèanamh cinnteach gu bheil iomchaidh)
- **Lèirmheas air an t-Siostam Ionmhais** (siostam iomchaidh ùr le smachdan freagarrach)
- **Rianachd Coileanadh Buidhnean air an taobh a-muigh** (Prìomh bhuidhnean maoinichte) (dèan lèirmheas air na pròiseasan agus na modhan a th' ann airson dearbhadh gun d' fhuair iad aithisgean coileanadh airson prìomh chom-pàirtichean leasachaidh Gàidhlig agus na modhan agus pròiseasan a tha Sgioba-stiùiridh nan Tabhartasan a' cur an sàs.)

date of approval of the Annual Report and Accounts and accords with guidance from Scottish Ministers provided in the SPFM.

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. Throughout the year 2022/23 the internal audit service 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:

- **Budgetary and Financial Reporting** (review of Organisation's budgeting, monitoring and reporting)
- **Governance** (appropriate governance arrangements in place which are embedded throughout the organisation)
- **Performance Management** (review business planning process and performance reporting for the Organisation and effectiveness of planning procedures and KPIs)
- **Grants to Gaelic Organisations** (review of processes and procedures in place for the approval of grants and the release of instalments)
- **Risk Management** (to review the risk management arrangements in place at the Organisation)
- **Cyber Security** (review of overall IT systems in place to ensure the appropriate controls are on place and operating as expected, in particular the specifications and systems operated by Bòrd na Gàidhlig to ensure they were fit for purpose)
- **Review of Financial System** (new system fit for purpose with appropriate controls)
- **External Organisations (MFOs) Performance Management** (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.)

- **Lèirmheas Leantainneach** (a’ measadh a bheil a’ Bhuidheann air na molaidhean in-sgrùdaidh a rinneadh ann an 2021/22 agus bliadhnaichean roimhe sin a chur an gnìomh gu h-ìomchaidh.)
- **Follow up Review** (assessing whether the Organisation has appropriately implemented the internal audit recommendations made in 2021/22 and earlier years.)

Gèarr-chunntas de Thoraidhean an Sgrùdaidh

Summary of Audit Outcomes

Raon Sgrùdadh	Barantachadh san fharsaingeachd	Moladh le Prìomhachas Àrd	Moladh le Prìomhachas Meadhanach	Moladh le Prìomhachas Ìosal	Co-dhùnadh san fharsaingeachd
Audit area	Overall Assurance	High Priority Recommendation	Medium Priority Recommendation	Low Priority Recommendation	Number of Areas of Good Practice
Aithris Buidseit is Ionmhasail Budgetary and Financial Reporting	Làidir Strong	0	0	0	8
Riaghladh Governance	Làidir Strong	0	0	0	7
Stiùireadh Dèanadais Performance Management	Làidir Strong	0	0	0	7
Tabhartasan do Bhuidhnean Gàidhlig Grants to Gaelic Organisations	Làidir Strong	0	0	0	4
Rianachd Mhi-chinntean Risk Management	Làidir Strong	0	0	0	9
Tèarainteachd Shaidhbear Cyber Security	Susbainteach Substantial	0	1	0	13
Buidhnean air an taobh a-muigh (MFOs) - Rianachd Coileanaidh External Organisations (MFOs) - Performance Management	Làidir Strong	0	0	1	4
Ath-sgrùdadh air an t-Siostam Ionmhais Review of Financial system	Làidir Strong	0	0	1	3
Iar-sgrùdadh bliadhnail Annual Follow-up	Làidir Strong	0	0	0	n/a
Iomlan Total		0	1	2	55
Iomlan 21/22 airson adhbharan coimeis Total 21/22 for comparison purposes		0	1	4	75

Barantachd Assurance	Seòrsachadh Classification
Làidir Strong	Tha smachdan riarachail, cha deach laigsean mòra a lorg, cha deach ach glè bheag de mholaidhean a chomharrachadh. . Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.
Susbainteach Substantial	Tha smachdan gu ìre mhòr riarachail ged a chaidh cuid de laigsean a chomharrachadh, agus ged a rinneadh molaidhean airson leasachadh Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.
Lag Weak	Smachdan mì-riarachail agus prìomh laigsean siostaman air an comharrachadh ris am feumar dèiligeadh sa bhad. Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.
Àir No	Chan eil smachdan sam bith no glè bheag de smachdan an sàs, a' fàgail gu bheil an siostam fosgailte do mhearachdan mòra no mì-chleachdadh, feumar na molaidhean a chaidh a dhèanamh a chur an gnìomh sa bhad. No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.

Measadh Grading	Seòrsachadh Classification
Àrd High	Laigse mhòr a tha sinn den bheachd a dh'fheumar a thoirt gu aire na Comataidh Sgrùdaidh is Dearbhachd agus ris am feum an Sgioba-stiùiridh dèiligeadh mar chùis èiginn. Major weakness that we consider needs to be brought to the attention of the Audit & Assurance Committee and addressed by senior management of the Organisation as a matter of urgency.
Meadhan-ùine Medium	Gnòthach no laigse air am bu chòir dhan Bhuidhinn aghaidh a chur cho luath 's a ghabhas Significant issue or weakness which should be addressed by the Organisation as soon as possible.
Ìosal Low	Cùis no laigse bheag air aithris far am faodadh ar molaidhean a bhith feumail do luchd-stiùiridh. Minor issue or weakness reported where management may wish to consider our recommendation.

Chaidh 55 raointean de dheagh chleachdadh a chomharrachadh tro na h-ochd lèirmheasan. Cha deach moladh ùr sam bith a chomharrachadh aig àrd-ìre, ach chaidh aon a chomharrachadh aig meadhan ìre agus dà aig ìre ìosal. Tha coimeas le 2021/22 anns a' chlàr.

A rèir na h-aithisg in-sgrùdaidh airson 2022/23:

“Tha sinn riaraichte gun deach gu leòr obair in-sgrùdaidh a dhèanamh gus leigeil leinn co-dhùnadh a dhèanamh a thaobh iomchaidheachd agus èifeachdas pròiseasan stiùireadh cunnairt, smachd agus riaghlaidh na Buidhne.

Nar beachd-ne, bha pròiseasan riaghlaidh, smachd agus riaghladh mhì-chinntean iomchaidh 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 iomchaidh aig a' Bhuidhinn gus luach an airgid a bhrosnachadh agus gus seo fhaighinn.

The eight reviews resulted in 55 areas of good practice identified. No new recommendations at high level were identified, one at medium and two at low level. A comparative with 2021/22 is provided in the table.

The Internal Audit Annual report for 2022/23 stated that:

“We are satisfied that sufficient internal audit work has been undertaken to allow us to draw a conclusion as to the adequacy and effectiveness of the Organisation’s risk management, control and governance processes.

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.

Chaidh an obair-làraich a dhèanamh eadar an t-Sultain 2022 agus am Màrt 2023 agus chan eil sinn air barrachd obair sgrùdaidh a-staigh a dhèanamh aig àm na h-aithisge seo.”

Cùisean Cudromach

Thug COVID-19 cruth-atharrachadh air an dòigh sam bi Bòrd na Gàidhlig a’ dèanamh a obair-làitheil. Tha an gluasad gu pàtran obrach measgaichte sùbailte do luchd-obrach a-nis na nì àbhaisteach agus dh’fhaodte gun toir an àbhaist ùr seo agus an t-atharrachadh seo san dòigh sam bith sinn a’ conaltradh ri chèile buaidh air gnìomhachd na buidhne agus air libhrigeadh a lèirsinn agus a h-amasan.

Tha in-sgrùdadh air ochd aithisgean a dhèanamh tron bhliadhna. Cha do thog gin dhiubh sin ceistean cudromach (2021/22 – 0) agus tha seo air dearbhadh gu bheil siostaman fhathast ag obair gu làidir agus gu h-èifeachdach a dh’aindeoin ‘s gu bheil an luchd-obrach air fad ag obair an darna cuid aig an taigh no tro mhodail measgaichte le cuid den tìde air a chur seachad san oifis. Cuideachd, rinn an luchd-sgrùdaidh bhon taobh a-muigh molaidhean ris an deach ealla a ghabhail agus chaidh gnìomhan a chur an sàs mar as iomchaidh.

Modhan-obrach airson Strì eadar Com-pàirtean

Bidh Bòrd na Gàidhlig a’ cur an sàs modhan-obrach teann is iomlan gus dèiligeadh ri strì sam bith a dh’fhaodadh èirigh eadar com-pàirtean. Bithear a’ cumail clàr chom-pàirtean, airson Buill a’ Bhùird, agus thèid ùrachadh gach sia mìosan. Faodaidh duine sam bith seo fhaicinn, agus bithear ga fhoillseachadh air an [làraich-lìn](#) againn.

Bidh Buill a’ clàradh strì sam bith a dh’fhaodadh a bhith eadar nithean sa bheil com-pàirt aca aig toiseach gach coinneamh den Bhòrd-stiùiridh no de na Comataidhean agus fàgaidh iad a’ choinneamh airson cùis sam bith sa bheil com-pàirt aca. Thèid na com-pàirtean seo a chlàradh sna geàrr-chunntasan.

Dòigh-obrach a thaobh draghan fhoillseachadh

Tha Bòrd na Gàidhlig dealasach a thaobh a bhith a’ cumail suas na h-irean as àirde de ghiùlan am measg an luchd-obrach aige, agus tha e a’ cur cudrom mòr air seòrsa sam bith de mhì-ghnàthachadh. Tha poileasaidh air draghan fhoillseachadh againn a tha a’ toirt stiùireadh dhan luchd-obrach agus do na Buill bùird uile air mar a dhèiligear ri foillseachadh agus tha e a’ soillearachadh cuideachd gum bithear a’ dìon duine sam bith a nì foillseachadh agus gum bu chòir dhaibh a bhith misneachail mu bhith a’ togail dhraghan sam bith. Chaidh am Poileasaidh air Draghan

Our fieldwork was carried out between September 2022 and March 2023 and we have not undertaken any further internal audit assignments at the time of this report.”

Significant Issues

COVID-19 heralded a change in the way which Bòrd na Gàidhlig carried out its day to day work. The move to a flexible hybrid working pattern for staff has become the new normal and this change in how we communicate with each other may impact the organisation’s operation and to the delivery of its vision and objectives.

Internal Audit has produced eight reports during the year. None of these raised significant issues (2021/22 – 0) and their completion has provided assurance that systems continue to operate robustly and effectively despite all staff working either at home or on a hybrid model of working from home with some time in the office. In addition, recommendations made by external audit have been taken on board and actions taken where appropriate.

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 our [website](#).

Members record any potential conflicts of interest at the start of every Board or Committee 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.

Whistleblowing Procedures

Bòrd na Gàidhlig is committed to maintaining the highest levels of behaviour amongst its employees, and takes very seriously any form of malpractice. We have a whistleblowing policy in place which provides guidance to staff and board members on how to deal with a disclosure and it also makes clear that anyone raising a disclosure will be protected and should feel confident in raising any concerns. The Whistleblowing Policy was reviewed and approved by the Policy and Resources Committee in August 2022. It is included

Fhoillseachadh ath-sgrùdadh agus aontachadh le Comataidh Poileasaidh is Ghoireasan san Lùnastal 2022. Tha e mar phàirt den phrògram inntrigidh airson luchd-obrach agus buill a' bhùird agus bithear a' toirt ùrachadh bliadhna air a' phoileasaidh dhan luchd-obrach air fad. Nì na h-ullachaidhean seo cinnteach gu bheil fios aig luchd-obrach agus buill a' bhùird air mar a thogas iad draghan agus air na dìonan a bhios aca nuair a nì iad sin. Cha deach cùis sam bith a thogail ann an 2022/23.

in the induction programme for staff and board members and an annual refresher on the policy is delivered to all staff. These arrangements ensure that staff and board members are aware of how to raise concerns and the protections afforded to them in doing so. No matters were raised in 2022/23.

AITHISG AIR TUARASTALAN IS LUCHD-OBACH

San earrainn seo gheibhear 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 irean, a tha stèidhichte air irean 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-irean pàighidh a mheasadh, a stèidheachadh agus a riaghladh, agus sin stèidhichte air mar a tha Bòrd na Gàidhlig agus luchd-obrach a' coileanadh an cuid dhleastanasan. Tha Bòrd na Gàidhlig air an aon stèidh ri Riaghaltas na h-Alba a thaobh chùisean co-cheangailte ri pàigheadh, agus thèid dèiligeadh ri crìochan pàighidh fon phròiseas do "bhuidhnean nas lugha".

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 Bòrd na Gàidhlig and individual performance levels. Bòrd na Gàidhlig is aligned to the Scottish Government for pay purposes, and pay remits are handled under the process for "smaller bodies".

Sgrùdaichte

Audited

Buill a' Bhùird Board Member	Tuarastalan Remuneration 2022/23 £'000	Tuarastalan Remuneration 2021/22 £'000
Màiri T NicAonghais (Cathraiche) Mary T MacInnes (Chair)	10 – 15	10 – 15
Dòmhnall MacLeòid (thàinig an teirm aige gu crìch 31 Màrt 2022) Donald MacLeod (term concluded 31 March 2022)	–	5 – 10
Johan Nic a' Ghobhainn (dh'fhàg i 31 Dùbhlachd 2021) Johan Smith (left 31 December 2021)	–	5 – 10
Jennifer Gilmour	5 – 10	5 – 10
Ailean Caimbeul (thàinig an teirm aige gu crìch 31 Màrt 2022) Allan Campbell (term concluded 31 March 2022)	–	5 – 10
Stiùbhairt MacLeòid Stewart Macleod	5 – 10	5 – 10
Dòmhnall MacAoidh Donald MacKay	5 – 10	5 – 10
Nicola NicThòmais (air a cur an dreuchd 21 Faoilleach 2022) Nicola Thomson (appointed 21 January 2022)	5 – 10	0 – 5 (FYE 5-10)
Seonaidh Charity (air a chur an dreuchd 21 Faoilleach 2022) Seonaidh Charity (appointed 21 January 2022)	5 – 10	0 – 5 (FYE 5-10)
Buill Comataidh air an Co-thaghadh Co-opted Committee Members		
Coinneach MacIomhair (air a chur an dreuchd 24 Faoilleach 2023) Kenneth MacIver (appointed 24 January 2023)	0 – 5 (FYE 5-10)	–
Raibeart MacFhionghuin (air a chur an dreuchd 1 Gearran 2023) Robert Mackinnon (appointed 1 February 2023)	0 – 5 (FYE 5-10)	–
Tuarastal Iomlan aig a' Bhòrd-stiùiridh agus aig Buill Co-thaghte Total Board and Co-opted Members' Remuneration	50 – 55	55 – 60

Chan eil pàigheadh nam ball ion-pheinnsean.

Cha deach gin a bhuannachdan neo-ionmhasail a thoirt seachad ann an 2022/23 (2021/22 - cha robh gin).

Cha robh bònasan ann rè 2022/23 (2021/22: cha robh gin).

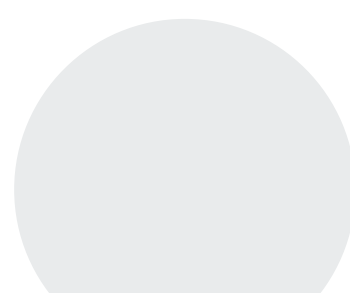
Thèid tuarastalan Buill is Cathraiche a' Bhùird aontachadh le Ministearan na h-Alba agus tha iad air an stèidheachadh a rèir "Poileasaidh Pàighidh na Roinne Poblach airson Àrd-dhreuchdan" (faic www.scotland.gov.uk/publications airson tuilleadh fiosrachaidh). Tha na h-aon irean an sàs airson Buill Comataidh a tha air an co-thaghadh.

Members pay is non-pensionable.

There were no benefits-in-kind provided in 2022/23 (2021/22 -Nil).

There were no bonuses in 2022/23 (2021/22 – Nil).

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). The same rates are applied to co-opted Committee Members.



Tuarastalan a' Cheannard is an Sgioba-stiùiridh 2022/23

Sgrùdaichte

Remuneration of Ceannard and Leadership Team 2022/23

Audited

Ball den Sgioba-stiùiridh Leadership Team Member	2022/23 Tuarastal Salary £'000	2022/23 Sochairean Peinnein Pension Benefits £'000	2022/23 Iomlan Total £'000	2021/22 Tuarastal Salary £'000	2021/22 Sochairean Peinnein Pension Benefits £'000	2021/22 Iomlan Total £'000
Shona NicIlinnein¹ Shona MacLennan ¹	85 - 90	34	115 - 120	80 - 85	27	110 - 115
Daibhidh Boag² David Boag ²	Cha robh gin/Nil	Cha robh gin/Nil	Cha robh gin/Nil	65 - 70	28	90 - 95
Seumas Whannel³ James Whannel ³	50 - 55	Cha robh gin/Nil	50 - 55	50 - 55	Cha robh gin/Nil	50 - 55
Mairianne Stiùbhart⁴ Mairianne Stewart ⁴	Cha robh gin/Nil	Cha robh gin/Nil	Cha robh gin/Nil	40 - 45	Cha robh gin/Nil	40 - 45
Nicola Pearson⁵ Nicola Pearson ⁵	55 - 60	19	70 - 75	30 - 35	10	40 - 45
Iain Mac a' Mhaoilein⁶ Iain Macmillan ⁶	45 - 50	Cha robh gin/Nil	45 - 50	10 - 15	Cha robh gin/Nil	10 - 15
Jennifer Mcharrie⁷ Jennifer McHarrie ⁷	20 - 25	8	25 - 30	Cha robh gin/Nil	Cha robh gin/Nil	Cha robh gin/Nil

- Ceannard
- Stiùiriche Planadh Cànan is Leasachaidhean Coimhearsnachd, FYE £75 – 80K (dh'fhàg e 31 Faoilleach 2022)
- Stiùiriche Foghlam Gàidhlig, FYE £60 - 65k. Bha S Whannel ag obair 0.8 FTE agus cha robh e na bhall den sgeama peinnein (dh'fhàg e 20 Faoilleach 2023).
- Ceann an Ionmhais is Cùisean Corporra Eadar-amail, FYE £65-70k. Cha robh M Stiùbhart na ball den sgeama peinnein (dh'fhàg e 11 Dàmhair 2021).
- Ceann an Ionmhais is Cùisean Corporra, 2021/22 FYE £50 - 55k (thòisich i 24 Lùnastal 2021)
- Stiùiriche Leasachaidh, 2021/22 FYE £40 - 45k (thòisich e 5 Faoilleach 2022). Tha I Mac a' Mhaoilein ag obair 0.6 FTE agus chan eil e na bhall den sgeama peinnein.
- Stiùiriche Foghlaim, FYE £65 – 70k- (thòisich i 5 Dùbhlachd 2022).

Tha tuarastal a' gabhail a-steach làn-thuarastal, seach-thim agus cuibhreann sam bith eile chun na h-ìre 's gu bheil e a' tighinn fo bhuidhe cisean na Rìoghachd Aonaichte. Tha an aithris seo stèidhichte air pàighidhean a rinneadh rè na bliadhna le Bòrd na Gàidhlig. Cha deach gin a bhuanachdan neo-ionmhasail a thoirt seachad ann an 2022/23 (2021/22 - cha robh gin).
Cha robh bònasan ann an 2022/23(2021/22: cha robh gin).

*Tha luach shochairean peinnein tàrmaichte tron bhliadhna air a mhineachadh mar (am fìor àrdachadh ann am peinneanan air iomadachadh le 20), agus (am fìor àrdachadh sa chaob airgid) a' toirt air falbh (tabhartasan a rinn an neach). Chan eil an t-àrdachadh fìor a' gabhail a-steach àrdachaidhean ri linn atmhorachd, no àrdachadh no isleachadh sam bith mar thoradh air gluasad chòraichean peinnein. Agus a bharrachd air seo, chan eil e a' gabhail a-steach àrdachadh (no lùghdachaidh) sam bith air sgàth atharrachaidhean sam bith sa bhliadhna anns na factaran aig clèireach-urrais a thathar a' cleachdadh gus CETVan obrachadh a-mach.

- CEO
- Director of Language Planning & Community Developments, FYE £75 – 80K (left 31 January 2022)
- Director of Gaelic Education, FYE £60 - 65k. J Whannel worked 0.8FTE and was not a member of the pension scheme (left 20 January 2023).
- Interim Head of Finance & Corporate Affairs, FYE £65 - 70k. M Stewart was not a member of the pension scheme (left 11 October 2021)
- Head of Finance & Corporate Affairs, 2021/22 FYE £50 - 55k (started 24 August 2021)
- Director of Development, 2021/22 FYE £40 - 45k (started 5 January 2022). I Macmillan works 0.6FTE and is not a member of the pension scheme.
- Director of Education, FYE £65 – 70k (started 5 December 2022).

Salary includes gross salary, overtime and any other allowance to the extent that it is subject to UK taxation. This report is based on payments made within the year by Bòrd na Gàidhlig.
There were no benefits-in-kind provided in 2022/23 (2021/22- Nil).
There were no bonuses in 2022/23 (2021/22 – Nil).

*The value of pension benefits accrued during the year is defined as (the real increase in pension multiplied by 20) plus (the real increase in lump sum) less (contributions made by the individual). The real increases exclude increases due to inflation or any increase or decrease due to a transfer of pension rights. Nor does it include any increases (or decreases) because of any changes during the year in the actuarial factors used to calculate CETVs.



A' Foillseachadh Fios air Pàigheadh Cothromach Sgrùdaichte

Tha aig buidhnean a tha a' dèanamh aithris ri coimeas a dhèanamh eadar an neach-obrach aig a bheil an tuarastal as motha sa bhuidhinn agus tuarastal a' cheathramhail as ìsle, a' cheathramhail mheadhanaich agus a' cheathramhail as àirde de luchd-obrach na buidhne agus fiosrachadh mu sin fhoillseachadh.

Fair Pay Disclosure Audited

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

	2023	2022	Atharrachadh Change
	£'000	£'000	%
Tuarastal an stiùiriche leis an tuarastal as àirde Highest earning director's remuneration	85 - 90	80 - 85	6
Cuibheas tuarastail an luchd-obrach eile Average of other employees wages and salaries	45,375	42,131	8
Tuarastal meadhanach Median Salary	37,936	36,129	5
Co-mheas ri tuarastal an stiùiriche leis an tuarastal as àirde Ratio	2.3	2.3	
25^{mh} ceudachd den tuarastal 25 th percentile salary	33,120	31,542	5
Co-mheas ri tuarastal an stiùiriche leis an tuarastal as àirde Ratio	2.6	2.6	
75^{mh} ceudachd den tuarastal 75 th percentile salary	49,860	42,996	16
Co-mheas ri tuarastal an stiùiriche leis an tuarastal as àirde Ratio to highest earning director's remuneration	1.8	1.9	

Tha Bòrd na Gàidhlig a' co-thaobhadh ri Poileasaidh Pàighidh Poblach Riaghaltas na h-Alba agus tha iad den bheachd gu bheil àrdachadh ìrean tuarastail agus lùghdachadh ann an co-mheasan pàighidh co-chòrdail ris a' phoileasaidh pàighidh a chaidh a chur an sàs airson 2022/23, adhartas pàighidh taobh a-staigh bannan pàighidh agus atharrachaidhean san luchd-obrach thar na bliadhna.

Bòrd na Gàidhlig are aligned to the Scottish Government's Public Pay Policy and believe the increase in salary levels and changes in pay ratios is consistent with the pay policy applied for 2022/23, pay progression within pay bands and changes in the workforce over the year.

Rè na bliadhna cha d' fhuair neach-obrach sam bith tuarastal a bha nas motha na fhuair an Ceannard (cha d'fhuair duine ann an 2021/22 nas motha) . Bha tuarastalan aig daoine eadar £25 – 30k agus £85 – 90k (2021/22: £25 – 30k gu £80 – 85k).

During the year nil employees received remuneration in excess of the Ceannard (2021/22: nil). Remuneration ranged from £25 – 30k to £85 – 90k (2021/22: £25 – 30k to £80 – 85k).

Àireamh agus Cosgais nan Suimeannan Pàighte airson Fàgail

Sgrùdaichte
Chan eil gin

Number and cost of exit packages

Audited
None

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

Sgrùdaichte

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

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

Chan eil còraichean peinnsein idir aig Buill a' Bhùird.

Pension entitlements of Board Members, Ceannard and Leadership Team

Audited

Bòrd na Gàidhlig 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).

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

Board Members do not have any pension entitlement.

Làn-chòraichean Buill an Sgioba-stiùiridh a thaobh Pheinnseanan - 2022/23

Pension entitlements of the Leadership Team - 2022/23

	Luach nam Peinnseanan air 31/03/23 agus Caob Airgid Co-cheangailte Accrued Pension as at 31/03/23 and Related Lump Sum	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 31/03/23 CETV at 31/03/23	CETV air 31/03/22 CETV at 31/03/22	Dearbh mheudachadh sa CETV Real Increase in CETV
	Bannan de £5,000 Bandings of £5,000	Bannan de £2,500 Bandings of £2,500	£'000	£'000	£'000
Shona NicIllinnein¹ Shona MacLennan ¹	10 - 15	0 - 2.5	169	136	26
Seumas Whannel² James Whannel ²	n/a	n/a	n/a	n/a	n/a
Nicola Pearson³ Nicola Pearson ³	0 - 5	0 - 2.5	20	7	10
Iain Mac a' Mhaoilein⁴ Iain Macmillan ⁴	n/a	n/a	n/a	n/a	n/a
Jennifer McHarrie⁵ Jennifer McHarrie ⁵	0 - 5	0 - 2.5	4	n/a	2

- Ceannard
- Stiùiriche Foghlam Gàidhlig – chan eil i na ball den sgeama peinnsein
- Ceann an Ionmhais agus nan Cùisean Corporra
- Stiùiriche Leasachaidh – chan eil i na ball den sgeama peinnsein
- Stiùiriche Leasachaidh Eadar-amail (thòisich e 5 Faoilleach 2022)

- CEO
- Director of Gaelic Education – not a member of the pension scheme
- Head of Finance & Corporate Affairs
- Director of Development – not a member of the pension scheme
- Director of Education (started 5 December 2022)

Làn-chòraichean Buill an Sgioba-stiùiridh a thaobh Pheinnseanan - 2021/22

Pension entitlements of the Leadership Team - 2021/22

	Luach nam Peinnseanan air 31/03/22 agus Caob Airgid Co-cheangailte Accrued Pension as at 31/03/22 and Related Lump Sum	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 31/03/22 CETV at 31/03/22	CETV air 31/03/21 CETV at 31/03/21	Dearbh mheudachadh sa CETV Real Increase in CETV
	Bannan de £5,000 Bandings of £5,000	Bannan de £2,500 Bandings of £2,500	£'000	£'000	£'000
Shona NicIlinnein¹ Shona MacLennan ¹	5 - 10	0 - 2.5	136	113	15
Daibhidh Boag² David Boag ²	15 - 20	0 - 2.5	198	186	7
Seumas Whannel³ James Whannel ³	n/a	n/a	n/a	n/a	n/a
Mairianne Stiùbhart⁴ Mairianne Stewart ⁴	n/a	n/a	n/a	n/a	n/a
Nicola Pearson⁵ Nicola Pearson ⁵	0 - 5	0 - 2.5	7	n/a	5
Iain Mac a' Mhaoilein⁶ Iain Macmillan ⁶	n/a	n/a	n/a	n/a	n/a

1. Ceannard
2. Stiùiriche Planadh Cànan is Leasachaidhean Coimhearsnachd (dh'fhàg e 31 Faoilleach 2022)
3. Stiùiriche Foghlam Gàidhlig – chan eil i na ball den sgeama peinnsein.
4. Ceann an Ionmhais agus nan Gnothaichean Corporra Eadar-amail (dh'fhàg i san Dàmhair 2021) – chan eil i na ball den sgeama peinnsein.
5. Ceann an Ionmhais agus nan Gnothaichean Corporra (air a fastadh 24 Lùnastal 2021)
6. Stiùiriche Leasachaidh Eadar-amail (thòisich e 5 Faoilleach 2022) – chan eil i na ball den sgeama peinnsein.

1. CEO
2. Director of Language Planning & Community Developments (left 31 January 2022)
3. Director of Gaelic Education – not a member of the pension scheme
4. Interim Head of Finance & Corporate Affairs – not a member of the pension scheme (left October 2021)
5. Head of Finance & Corporate Affairs (started 24 August 2021)
6. Interim Director of Development – not a member of the pension scheme (started 5 January 2022)

Sochairean Cluaineis Neo-sgrùdaichte

Airson buill a ghabh com-pàirt san sgeama pheinnsein ron 1 Giblean 2009, bidh sochairean gan gleidheadh aig an ìre, 1/80 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 de sheirbheis 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 glèidheadh aig an ìre, 1/60 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 chùisean gun dad a dhèanamh, ge-tà, faodaidh iad pàirt den pheinnsean bhliadhnail aca a chleachdadh airson gum bi caob airgid aca nuair a leigeas iad dhiubh an dreuchd.

Retirement Benefits Unaudited

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.

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

Luach an airgid airson peinnsean a ghluasad Neo-sgrùdaichte

'S e th' ann an Luach an airgid airson peinnsean a ghluasad (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 an companach a thèid a phàigheadh bhon sgeama. 'S e a th' ann an CETV suim a thèid a phàigheadh le sgeama peinnsein no rèiteachadh gus sochairean peinnsein a ghleidheadh ann an sgeama peinnsein eile no rèiteachadh airson nuair a tha ball a' fàgail sgeama agus iad a' roghnachadh na sochairean a ghleidh iad sa chiad sgeama a ghluasad. 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' bhallrachd iomlan a th' aca san sgeama peinnsein, chan e dìreach an t-seirbheis a ni iad mar phàirt den sgioba-stiùiridh a dh'fheumar fhoillseachadh.

Meudachadh Fìor ann an CETV Neo-sgrùdaichte

Tha seo a' sealltainn meudachadh sa CETV a tha gu ìre mhòr air a mhaoineachadh leis an fhastaiche. Mar phàirt de tha suimeannan a chuir an neach-obrach ris (a' gabhail a-staigh luach shochairean 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 CETV an co-cheangailte riutha a chaidh a shealltainn a' ceadachadh atharraichean sam bith a dh'fhaodadh a bhith ann san àm ri teachd ri linn na breith seo.

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 Unaudited

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.

Real increase in CETV Unaudited

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.

AITHISG AIR LUCHD- OBRACH

STAFF REPORT

Sgrùdaichte

Audited

Luchd-obrach le Cùmhnant Maireannach	2022/23		2021/22		Permanently Employed staff
	£	Àireamh Number (FTE)	£	Àireamh Number (FTE)	
Pàigheadh is Tuarastalan	814,910	-	807,990	-	Wages and salaries
Cosgaisean shochoirean sòisealta	89,001	-	77,621	-	Social security costs
Cosgaisean Peinnsein	373,437	-	392,407	-	Pension costs
Cosgaisean eile – suimeannan airson chosgaisean air an gabh cìsean a phàigheadh	4,350	-	6,177	-	Other – taxable expense allowances
Iomlan - Luchd-obrach le Cùmhnant Maireannach	1,281,698	18.6	1,284,194	19.8	Total - Permanently Employed staff
BUILL A' BHÙIRD					BOARD MEMBERS
Cosgaisean	50,376	-	58,192	-	Fees
Cosgaisean Shochoirean Sòisealta	771	-	1,009	-	Social Security Costs
Cosgaisean eile – suimeannan airson chosgaisean air an gabh cìsean a phàigheadh	224	-	0	-	Other – taxable expense allowances
Iomlan - Buill a' Bhùird	51,371	0.9	59,201	1.0	Total - Board Members
Cùmhnantan Sealach					Short term contracts
Luchd-obrach air am fastadh le cùmhnantan sealach	179,821	3.6	67,294	0.6	Staff employed on short-term contracts
Cosgaisean iomlan clàr-pàighidh an Luchd-obrach is Buill a' Bhùird	1,512,890	23.1	1,410,689	21.4	Total of Staff and Board Member Payroll Costs

Nòta air Gnè

Neo-sgrùdaichte

Gender Note

Unaudited

Nòta air Gnè	Boireannaich Females	Fireannaich Males	Boireannaich Females	Fireannaich Males	Gender Note
	31 Màrt 2023 31 March 2023	31 Màrt 2023 31 March 2023	31 Màrt 2022 31 March 2022	31 Màrt 2022 31 March 2022	
Buill a' Bhùird	3	3	3	5	Board Members
Buill Comataidh air an Co-thaghadh	0	2	0	0	Co-opted Committee Members
Ìre SCS*	1	0	1	0	SCS Level*
Luchd-obrach	16	6	13	7	Employees

* Ball den luchd-obrach aig ìre 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.

Atharrachadh Luchd-obrach

Neo-sgrùdaichte

Aig 31 Màrt 2023, b' e an FTE iomlan 23.1 (2021/22: 22.4). Tron bhliadhna, dh'fhàg 1.6 FTE agus thàinig 2.8 FTG a dh'obair aig Bòrd na Gàidhlig. San Ògmhios 2022 chaidh an Stiùiriche Leasachaidh eadar-amail fhastadh air stèidh mhaireannach (0.6 FTE) agus san Dùbhlachd chaidh Stiùiriche Foghlaim làn-ùine fhastadh cuideachd.

Thèid agallamhan fàgail a chumail airson daoine a tha a' fàgail na buidhne, agus thèid beachdachadh air na beachdan a gheibhear agus thèid poileasaidhean ùrachadh far a bheil sin a dhith.

Luchd-obrach Dheth Tinn

Neo-sgrùdaichte

Bha daoine dheth tinn sa bhliadhna gu 31 Màrt 2023 airson 260.5 làithean (2021/22 – 265 latha), sin 4.5% (2021/22 – 3.9%) de na làithean a dh'fhaodadh daoine a bhith ag obair. Tha sin coltach ri gach neach-obrach a bhith dheth tinn 11.3 làithean gu cuibheasach thar na bliadhna (2021/22 – 9.9 làithean). Chaidh 23.5% 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 4 seachdainean no barrachd.

Tha Bòrd na Gàidhlig gu mòr airson a bhith a' leasachadh slàinte, sunnd, agus làthaireachd gach neach-obrach. Bithear a' cumail sùil air neo-làthaireachd mar thoradh air tinneis gu cunbhalach gus gluasadan a chomharrachadh agus thèid gnìomh a ghabhail far a bheil sin iomchaidh. Tha seirbheis-slàinte obrach againn as urrainn dhuinn cleachdadh nuair a bhios feum air agus tha prògram taic luchd-obrach againn 24/7 le portal slàinte air-loidhne a tha ri fhaighinn dhan luchd-obrach air fad.

Beachdan air ais agus Co-chomhairleachadh Luchd-obrach

Neo-sgrùdaichte

Gus dèanamh cinnteach gum bi com-pàirteachadh leantainneach ann le luchd-obrach tha sinn air gluasad gu siostam de sgrùdaidhean goirid agus chaidh a' chiad fhear dhiubh sin a dhèanamh san Ògmhios 2022. Bheir iad seo cothrom dhuinn fòcas nas mionaidiche a thoirt air cùisean sònraichte. Thèid aithisg de thoraidhean bho gach suirbhidh a cho-roinn le luchd-obrach agus thèid beachdachadh air leis an Sgioba-stiùiridh ann am planadh. Tha co-labhairt bhliadhnail an luchd-obrach na cothrom dhan Sgioba-stiùiridh a bhith a' co-chomhairleachadh le luchd-obrach a bharrachd air na coinneamhan cunbhalach do luchd-obrach. Tha coinneamhan cunbhalach ann le riochdairean TUS agus tha 'bogsa mholaidhean' ann a tha fosgailte dhan luchd-obrach uile.

Staff Turnover

Unaudited

At 31 March 2023, the total FTE was 23.1 (2021/22: 22.4). During the year, 1.6 FTE left and 2.8 FTE joined Bòrd na Gàidhlig. In June 2022 the interim Director of Development was appointed on a permanent (0.6 FTE) basis and in December a full time Director of Education was also appointed.

Exit interviews are carried out for leavers, and all relevant feedback is considered and policies updated where necessary.

Sickness Absence

Unaudited

Sickness absence during the year to 31 March 2023 was 260.5 days (2021/22 – 265 days), representing 4.5% (2021/22– 3.9%) of the total number of working days. This equates to an average number of days sickness per member of staff of 11.3 days (2021/22 –9.9 days). 23.5% 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 4 weeks and more.

Bòrd na Gàidhlig is committed to improving the health, well-being, and attendance of all employees. Sickness absence is monitored regularly to identify trends and action is taken where appropriate. We have an occupational health service that we can consult when required and a 24/7 employee assistance program with an online health portal that is available to all staff.

Staff Feedback and Consultation

Unaudited

To ensure continued employee engagement we have moved to a system of snapshot surveys and the first of these was carried out in June 2022. These enable us to focus more closely on specific issues. A report of the findings from each survey is shared with staff and considered by the Leadership Team in planning. The annual staff conference is a chance for the Leadership Team to consult with staff as well as during regular all staff meetings. There are regular meetings with the TUS representative and a virtual 'suggestion box' is open to all staff.

Poileasaidhean Neo-sgrùdaichte

Tha poileasaidhean soilleir againn air feadh na buidhne gus dèanamh cinnteach gu bheilear a' cumail ri laghan iomchaidh agus còdan cleachdaidh co-cheangailte riutha. Tha na poileasaidhean sin, a bha an sàs tron bhliadhna, a' dèiligeadh ri raon farsaing de chùisean cosnaidh leithid smachdachadh, cùisean gearain, leth-bhreith, ro-uallach, a' cur an aghaidh brìbearachd, a' cur an aghaidh coirbteachd, a' foillseachadh dhraghan, agus chaidh an toirt còmhla sa Chòd Giùlain (a tha cuideachd a' mìneachadh na thathar an dùil a thaobh giùlan luchd-obrach).

Tha Goireasan Daonna na chuspair seasmhach aig a' choinneimh chunbhalaich againn dhan luchd-obrach uile. Thèid poileasaidh a thaghadh agus a sgaoileadh ro-làimh, thèid geàrr-chunntas a thoirt seachad leis a' Mhanaidsear Ghnìomhan agus tha cothrom ann às dèidh làimh ceistean a chur. Thèid an geàrr-chunntas a chur ris a' chlàr-ghnothaich gus am bi cothrom aig luchd-obrach nach robh an làthair air. Gheibhear barrachd fiosrachaidh air poileasaidhean dhaoine ann an roinn Corporra agus Daoine gu h-àrd (taobh-duilleig 66-68)

Ùine airson Dleastanasan nan Aonaidhean-ciùird Neo-sgrùdaichte

Chaidh Riaghailtean nan Aonaidhean-ciùird (Riastanasan agus 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 2022/23, bha aon oifigear aonaidh air fhastadh aig Bòrd na Gàidhlig (2021/22 – trì). Còmhla, chuir iad seachad nas lugha na 1.0% (2021/22 - 1.5%) 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% (2021/22 - 0.2%). Bha an ùine iomlan a chaidh a chur seachad air gnìomhan co-cheangailte ri aonaidhean-ciùird mar 100% (2021/22 - 100%) de na h-uairean pàighte gu lèir a chaidh a chur seachad mar ùine airson dleastanasan aonaidh.

Policies Unaudited

We have well-defined policies in place throughout our organisation to ensure compliance with applicable laws and related codes of practice. These policies which applied during the year cover a wide range of employment issues such as disciplinary, grievance, harassment, discrimination, stress, anti-bribery, anti-corruption and 'whistleblowing', and have been brought together in the Code of Conduct (which also outlines expectations for employees' conduct).

Human Resources is a standing item on our regular all-staff meeting. A policy is chosen and circulated beforehand, and a summary is given by the Operations Manager with an opportunity to ask questions. The summary is added to the minute for the meeting so that staff that were not present can access it. Further information on people policies is included in the Corporate and People sections above (page 66-68)

Trade union facility time Unaudited

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 2022/23, there was one relevant union official employed at Bòrd na Gàidhlig (2021/22 – three). Cumulatively they spent less than 1.0% (2021/22 – 1.5%) of their working hours on facility time. The percentage of pay bill spent on facility time was 0% (2021/22 – 0.2%). Total time spent on paid trade union activities was 100% (2021/22- 100%) of total paid facility time hours.

Ceistean Eile a thaobh Fastadh is Cosnadh Neo-sgrùdaichte

Bidh Bòrd na Gàidhlig a' beachdachadh gu h-iomlan agus gu cothromach air tagraidhean obrach bho dhaoine air a bheil ciorram, a' toirt feart air na comasan agus sgilean sònraichte aca. Bidh a' bhuidheann cuideachd a' cumail orra a' fastadh agus a' cur air dòigh trèanadh iomchaidh do luchd-obrach a tha air fàs ciorramach fhad 's a bha iad air am fastadh leinn. Gheibh neach-obrach sam bith air a bheil ciorram an trèanadh, leasachadh dreuchd agus cothrom adhartachaidh iomchaidh, a tha air an toirt dhan a h-uile neach-obrach.

Bidh Bòrd na Gàidhlig a' beachdachadh gu h-iomlan agus gu cothromach air cùisean obrach leithid cùisean co-ionannachd eile agus làimhseachadh co-ionann ann am fastadh agus dreuchd; cùisean cosnaidh a' gabhail a-steach co-chomhairleachadh agus/no com-pàirteachadh luchd-obrach; slàinte is sàbhailteachd san àite-obrach; dàimhean aonaidhean ciùird; agus riaghladh calpa daonna leithid stiùireadh dreuchd agus comas cosnaidh, poileasaidh pàighidh is msaa.

Other Employment and Occupation Considerations Unaudited

Bòrd na Gàidhlig gives full and fair consideration to applications for employment made by disabled persons, having a regard to their particular aptitudes and abilities. The organisation also continues the employment of and arranges appropriate training for employees who have become disabled persons during the period when they were employed. Any disabled persons employed, will receive the appropriate training, career development and promotion opportunities, that are provided to all employees.

Bòrd na Gàidhlig gives full and fair consideration to other employee matters such as other diversity issues and equal treatment in employment and occupation; employment issues including employee consultation and/or participation; health and safety at work; trade union relationships; and human capital management such as career management and employability, pay policy etc.



AITHISG CUNNTACHALACHD PHÀRLAMAIDEACH

Fiosrachadh do Riaghaltas na h-Alba

Tiodhlacan agus Tabhartasan air Adhbharan Carthannais

Phàigh Bòrd na Gàidhlig £neoni airson Thiodhlacan agus Thabhartasan air Adhbharan Carthannais sa bhliadhna seo (2021/22 – £Neoni).

Call is Suimeannan Sònraichte

Cha robh call no suimeannan sònraichte ann rè na bliadhna (2021/22 – cha robh gin).

Fèicheanasan a dh'fhaodadh a bhith ann

Cha robh fèicheanasan a dh'fhaodadh èirigh air 31 Màrt 2023 (2021/22: cha robh gin).



Ealasaid Dhòmhnallach

Oifigear Cunntachail

15 Dùbhlachd 2023

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 (2021/22 – £Nil).

Losses and Special Payments

There were no losses or special payments in the year (2021/22 - nil).

Contingent Liabilities

There were no contingent liabilities at 31 March 2023 (2021/22 – nil).



Ealasaid MacDonald

Accountable Officer

15 December 2023



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 sgrùdadh a rinneadh air na h-aithrisean ionmhasail

Beachd air na h-aithrisean ionmhasail

Tha mi air sgrùdadh a dhèanamh air na h-aithrisean ionmhasail ann an aithisg bhliadhnail is cunntasan Bhòrd na Gàidhlig airson na bliadhna a chrìochnaich air 31 Màrt 2023 fo Achd na Gàidhlig (Alba) 2005. Sna h-aithrisean ionmhasail tha Aithris air Caiteachas Lom lomlan, Aithris air an t-Suidheachadh Ionmhasail, Aithris air Sruthan Airgid, Aithris air Atharraichean ann an Earrainnean Luchd-pàighidh Chisean agus nòtaichean airson nan aithrisean ionmhasail, a' gabhail a-steach nam prìomh 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 lagh iomchaidh agus inbhean cunntasachd eadar-nàiseanta mar a chaidh gabhail riutha san RA mar a chaidh mineachadh agus gabhail ris ann an Leabhran an Rìaghaltais airson Aithisgean Ionmhasail (FReM 2022/23).

Nam bheachd-sa, tha na h-aithrisean ionmhasail an cois seo:

- a' toirt seachad sealladh fìor is cothromach de shuidheachadh na buidhne air 31 Màrt 2023 agus de a caiteachas lom airson na bliadhna a thàinig gu crìch an uair sin;
- air an ullachadh gu ceart a rèir inbhean cunntasachd eadar-nàiseanta mar a chaidh gabhail riutha san RA, agus mar a chaidh a chur an cèill agus atharrachadh ann an FReM 2022/23; agus
- air an ullachadh a rèir riatanasan Achd na Gàidhlig (Alba) 2005 agus stiùiridhean co-cheangailte ri sin bho Mhinistearan na h-Alba.

Bun-stèidh ar Beachd

Tha mi air sgrùdadh a dhèanamh a rèir an lagha bhuntainnich agus a rèir Inbhean Sgrùdaidh Eadar-nàiseanta a gheibhear san Rìoghachd Aonaichte (ISAs (UK)), mar a tha riatanach a thaobh Chòd nan Cleachdaidhean Sgrùdaidh a tha air aontachadh le Àrd-neach-sgrùdaidh na h-Alba. Tha tuilleadh mineachaidh air mo dhleastanasan fo na h-inbhean sin san earrainn den aithisg agam Dleastanasan an Neach-sgrùdaidh ann a bhith Sgrùdadh nan Aithrisean Ionmhasail. Chaidh mo chur an dreuchd leis an Àrd-neach-sgrùdaidh air 22 Ògmhios

INDEPENDENT AUDITOR'S REPORT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BORD NA GAIDHLIG, THE AUDITOR GENERAL FOR SCOTLAND AND THE SCOTTISH PARLIAMENT

Reporting on the audit of the financial statements

Opinion on financial statements

I have audited the financial statements in the annual report and accounts of Bòrd na Gàidhlig for the year ended 31 March 2023 under the Gaelic Language (Scotland) Act 2005. The financial statements 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 financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2022/23 Government Financial Reporting Manual (the 2022/23 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2023 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2022/23 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 for opinion

I conducted my 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. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Auditor General on 22 June 2023. My period of appointment is five years, covering 2022/23 to 2026/27.

2023. Tha mi air m' fhadstadh fad còig bliadhna, eadar 2022/23 agus 2026/27. Tha mi neo-eisimeileach gun cheangal ris a' bhuidhinn seo a rèir nan riathanasan beusail a bhuineas ris na sgrùdaidhean a nì mi air aithrisean ionmhasail san RA, a' gabhail a-steach nan Inbhean Beusail do Luchd-sgrùdaidh aig Comhairle airson Aithriseadh Ionmhasail, agus tha mi air mo dhleastanasan beusail a choileanadh a rèir nan riathanasan sin. Cha deach seirbheisean nach buin dhan sgrùdadh, a tha toirmisgte fon Inbhe Bheusail, a thoirt seachad dhan bhuidhinn. Tha mi den bheachd gu bheil an fhianais a fhuair mi gu leòr agus freagarrach gus taic a thoirt dhan bheachd a ghabh mi.

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

Tha mi air co-dhùnadh gu bheil e iomchaidh na h-aithrisean ionmhasail seo ullachadh leis an tuigse gun cùm a' bhuidheann a' dol.

Stèidhichte air an obair a rinn mi, chan eil mi air mì-chinntean shusbainteach a chomharrachadh a thaobh tachartasan no suidheachaidhean a dh'fhaodadh, leotha fhèin no còmhla, teagamhan mòra adhbharachadh mun chomas aig a' bhuidhinn gus cumail orra a' cleachdadh 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.

Chan eil na co-dhùnidhean seo ag amas air, agus chan eil iad, a' toirt seachad dearbhadh mu sheasmhachd ionmhasail na buidhne an-dràsta no san àm ri teachd. Ach, bidh mi ag aithris air rèiteachaidhean na buidhne airson seasmhachd ionmhasail ann an Aithisg Sgrùdaidh Bhliadhnail fa leth a tha ri fhaotainn air [làrach-lìn Sgrùdadh Alba](#).

Cunnartan a thaobh mhì-aithrisean subsainteach

Bidh mi ag aithris anns an Aithisg Sgrùdaidh Bhliadhnail fa leth agam air na cunnartan as motha a thaobh mhì-aithrisean subsainteach a chomharraich mi agus air na co-dhùnidhean agam mun deidhinn.

Dleastanasan an Oifigeir Chunntachail airson nan aithrisean ionmhasail

Mar a chaidh a mhìneachadh ann am barrachd doimhneachd san Aithris air Dleastanasan an Oifigeir Chunntachail, tha iad

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

Conclusions relating to going concern basis of accounting

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

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

These conclusions are not intended to, nor do they, provide assurance on the body's current or future financial sustainability. However, I report on the body's arrangements for financial sustainability in a separate Annual Audit Report available from the [Audit Scotland website](#).

Risks of material misstatement

I report in my separate Annual Audit Report the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Accountable Officer for the financial statements

As explained more fully in the Statement of Accountable Officer's Responsibilities, the

a' gabhail uallach airson ullachadh nan aithrisean ionmhasail agus feumaidh an t-Oifigear Cunntachail a bhith riarachtaichte gun toir iad sealladh fìor is cothromach air cùisean a rèir frèam nan aithrisean ionmhasail, agus tha uallach air an Oifigear Cunntachail cuideachd gus na modhan in-smachd a tha iad a' meas iomchaidh a chur an sàs, a nì cinnteach gun tèid aithrisean ionmhasail ullachadh anns nach eil mì-aithris, a dh'èireas an dàrna cuid bho fhoill no mearachd.

Nuair a tha e ag ullachadh nan aithrisean ionmhasail, tha uallach air an Oifigear Chunntachail airson measadh a dhèanamh air comas na buidhne a chumail a' dol, agus airson rùn-phàirteachadh, mar a bhios e iomchaidh, cùisean co-cheangailte ri cleachdadh na dùil gun cum a' bhuidheann a' dol, mur a h-eil beachd ann crìoch a chur air obair na buidhne.

Dleastanasan an luchd-sgrùdaidh ann a bhith a' sgrùdadh nan aithrisean ionmhasail

'S e a tha fa-near dhomh a choileanadh, gum bi dearbhachd reusanta agam nach eil mì-aithris shusbainteach sna h-aithrisean ionmhasail, a dh'èireas an dàrna cuid bho fhoill no mearachd, agus aithisg neach-sgrùdaidh fhoillseachadh san toir mi seachad mo bheachd 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 mì-aithris shusbainteach ann, gun toir sgrùdadh a thèid a chumail a rèir nan Inbhean Sgrùdaidh Eadar-nàiseanta (RA) an aire dha sin daonnan. Faodaidh mì-aithrisean èirigh bho fhoill no mearachdan agus tha iad air am meas susbainteach ma thathar an dùil gu reusanta gun toir iad, mar mhì-aithris fa leth no mar ghrunn dhiubh còmhla, buaidh air co-dhùnaidhean a nì luchd-cleachdaidh stèidhichte air na h-aithrisean ionmhasail seo.

Tha neo-riaghailteachdan, a' gabhail a-steach foill nan eisimpleirean de neo-ghèilleadh ri laghan is riaghailtean. Dealbhaidh mi na dòighean-obrach agam a rèir nan dleastanasan a tha air am mìneachadh gu h-àrd gus mì-aithrisean susbainteach a lorg a thaobh neo-riaghailteachdan, a' gabhail a-steach foill. Tha dòighean-obrach a' gabhail a-steach:

- a bhith a' cleachdadh mo thuigse air roinn an riaghaltais mheadhanaich gus comharrachadh gu bheil Achd na Gàidhlig (Alba) 2005 agus an stiùireadh a nì Ministearan na h-Alba fon Achd cudromach ann an co-theacs na buidhne;
- a bhith a' faighneachd den Oifigear Cunntachail mu laghan no riaghailtean eile a dh'fhaodadh a bhith an dùil buaidh bhunaiteach a thoirt air obair na buidhne;

Accountable Officer is responsible for the preparation of financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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 there is an intention to discontinue the body's operations.

Auditor's responsibilities for the audit of the financial statements

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

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

- using my understanding of the central government sector to identify that the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers are significant in the context of the body;
- inquiring of the Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;

- a bhith a' faighneachd den Oifigear Cunntachail mu phoileasaidhean agus mhodhan-obrach na buidhne a thaobh gèilleadh ris an fhrèam-obrach laghail is riaghlaidh iomchaidh;
 - còmhraidhean san sgioba-sgrùdaidh agam air cho buailteach 's a tha mì-aithrisean susbainteach air a bhith anns na h-aithrisean ionmhais, a' gabhail a-steach mar a dh'fhaodadh foill tachairt; agus
 - a' beachdachadh a bheil na sgilean agus na comasan iomchaidh aig an sgioba-sgrùdaidh còmhla gus neo-ghèilleadh ri laghan agus riaghailtean a chomharrachadh no aithneachadh.
- inquiring of the Accountable Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
 - discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
 - considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

Tha an ìre is gu bheil mo mhodhan-obrach comasach air neo-riaghailteachdan a lorg, a' gabhail a-steach foill, fo bhuidhe an duilgheadais gnèithich ann a bhith a' lorg neo-riaghailteachdan, èifeachdas modhan-smachd na buidhne, agus nàdar, àm agus ìre nam modhan sgrùdaidh a rinneadh.

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

Tha neo-riaghailteachdan a tha mar thoradh air foill nas duilghe a lorg na neo-riaghailteachdan a tha mar thoradh air mearachd oir faodaidh foill a bhith a' gabhail a-steach co-rùn, dearmad a dh'aona-ghnothach, mì-riochdachadh, no a bhith a' seachnadh in-smachd. Tha comas an sgrùdaidh gus foill is neo-riaghailteachdan eile a lorg an eisimeil factaran leithid sgil a' chiontaiche, tricead agus meud a' bhrath-fhoill, ìre a' chealg-chòrdaidh a bha na lùib, meud nan suimean air leth air an do rinneadh brath-foill, agus ìre nan daoine fa leth a bha an sàs ann.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result 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.

Gheibhear tuilleadh mìneachaidh air dleasan an luchd-sgrùdaidh ann a bhith a' sgrùdadh nan aithrisean ionmhasail air làrach-lìn Comhairle nan Aithrisean Ionmhasail aig www.frc.org.uk/auditorsresponsibilities. Tha an tuairisgeul seo mar phàirt den aithisg-sgrùdaidh agam.

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

AITHRIS AIR CHO CUNBHALACH 'S A BHA AM FIOSRACHADH AIR CAITEACHAS IS TEACHD-A-STEACH

Beachd air cunbhalachd

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

REPORTING ON REGULARITY OF EXPENDITURE AND INCOME

Opinion on regularity

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

Dleastanasan airson cunbhalachd

Tha dleastanas air an Oifigear Chunntachail gus dèanamh cinnteach gu bheil cunbhalachd ga cur an sàs a thaobh caiteachas is teachd-a-steach na buidhne. A bharrachd air na dleastanasan agam a thaobh neo-riaghailteachdan mar a chaidh a mhineachadh san sgrùdadh ann an earrann nan aithrisean ionmhais den aithisg agam, tha e an urra rium beachd a ghabhail air cho cunbhalach 's a tha an caiteachas agus teachd-a-steach agus sin a rèir Achd an Ionmhais Phoblaich agus na Cunntachalachd (Alba) 2000.

AITHRIS AIR RIATANASAN EILE

Beachd air cùisean eile a tha fo òrdugh Àrd-neach-sgrùdaidh na h-Alba air na pàirtean sgrùdaichte den Aithisg air Tuarastal is Luchd-obrach

Tha sinn air sgrùdadh a dhèanamh air na pàirtean den Aithisg air Tuarastalan is Luchd-obrach a chomharraich sinn mar air an sgrùdadh. Nar beachd-ne, chaidh a' phàirt den Aithisg air Tuarastalan is Luchd-obrach a bhios ga sgrùdadh ullachadh gu ceart a rèir Achd na Gàidhlig (Alba) 2005 agus stiùiridhean a dh'fhoillsich Ministearan na h-Alba fon Achd.

Fiosrachadh eile

Tha an t-Oifigear Cunntachail a' gabhail uallach airson an fhiosrachaidh eile san aithisg bhliadhnail agus cunntasan. 'S e am fiosrachadh eile an Aithisg Coileanaidh agus an Aithisg Cunntachalachd ach a-mhàin na pàirtean sgrùdaichte den Aithisg air Tuarastal is Luchd-obrach.

Tha e mar dhleastanas orm am fiosrachadh eile 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 h-aithrisean ionmhasail no nach eil ag aontachadh ris an eòlas a fhuair mi san sgrùdadh no a bheil coltas ann gu bheil mì-aithris shusbainteach san fhiosrachadh. Ma bheir mi an aire do leithid a nithean neo-chunbhalach susbainteach no gu bheil coltas ann gu bheil mì-aithris shusbainteach ann, bidh agam ri dearbhadh co-dhiù a tha no nach eil mì-aithris shusbainteach sna h-aithrisean ionmhasail fhèin mar thoradh air seo. Ma thig mi chun a' cho-dhùnaidh, stèidhichte air an obair a rinn mi, gu bheil mì-aithris shusbainteach den fhiosrachadh eile seo, tha e mar fhiachaibh orm a bhith ag aithris na cùise sin. Chan eil dad agam ri aithris a thaobh seo.

Responsibilities for regularity

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. In addition to my responsibilities in respect of irregularities explained in the audit of the financial statements section of my report, I am responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

REPORTING ON OTHER REQUIREMENTS

Opinion prescribed by the Auditor General for Scotland on audited parts of the Remuneration and Staff Report

I have audited the parts of the Remuneration and Staff Report described as audited. In my opinion, the audited parts of the Remuneration and Staff Report have been properly prepared in accordance with the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers.

Other information

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the Performance Report and the Accountability Report excluding the audited parts of the Remuneration and Staff Report.

My responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Chan eil mo bheachd air na h-aithrisean ionmhais a' gabhail a-steach an fhiosrachaidh eile agus chan eil mi a' toirt seachad co-dhùnadh barantachaidh sam bith air sin ach air a-mhàin air an Aithisg Coileanaidh agus an Aithris Riaghlaidh chun na h-ìre is gu bheil e air a ràdh gu soilleir anns na beachdan a leanas a fo òrdugh Àrd-neach-sgrùdaidh na h-Alba.

Beachdan fo òrdugh Àrd-neach-sgrùdaidh na h-Alba air an Aithisg Coileanaidh agus Aithris Riaghlaidh

Nam bheachd-sa, stèidhichte air an obair a rinn mi san sgrùdadh:

- tha am fiosrachadh a chaidh a thoirt seachad san Aithris air Riaghladh airson na bliadhna ionmhais dha bheilear a' deasachadh nan aithrisean ionmhasail ann an co-rèir ris na h-aithrisean ionmhasail agus chaidh 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 chaidh a thoirt seachad san Aithris air Riaghladh airson na bliadhna ionmhais dha bheilear ag ullachadh nan aithrisean ionmhasail ann an co-rèir ris na h-aithrisean ionmhasail agus chaidh 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 mi aithris a dhèanamh mura tachair iad

Tha dleastanas orm, le Àrd-neach-sgrùdaidh na h-Alba, aithris a dhèanamh dhuibh ma tha mi den bheachd:

- nach deach clàran cunntasachd iomchaidh a chumail; no
- nach eil na h-aithrisean ionmhasail agus a' phàirt den Aithisg air Tuarastal is Luchd-obrach a bhios ga sgrùdadh ag aontachadh leis na clàran cunntasachd; no
- nach d' fhuair mi am fiosrachadh is na mineachaidhean uile a dh'fheumas mi airson an sgrùdaidh.

Chan eil dad agam ri aithris mu na cùisean seo.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on the Performance Report and Governance Statement to the extent explicitly stated in the following opinions prescribed by the Auditor General for Scotland.

Opinions prescribed by the Auditor General for Scotland on Performance Report and Governance Statement

In my 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 financial statements are prepared is consistent with the financial statements 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 financial statements are prepared is consistent with the financial statements 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 I am required to report by exception

I am required by the Auditor General for Scotland to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited parts of the Remuneration and Staff Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Co-dhùnaidhean a thaobh ar dleastanasan airson sgrùdadh nas fharsainghe

A bharrachd air na h-uallaichean a tha orm airson na h-aithisg is cunntasan bliadhnail, tha na co-dhùnaidhean a rinn mi air na h-uallaichean a thaobh an raoin-obrach nas fharsainghe, mar a chaidh a shònrachadh ann an Còd air Cleachdadh Sgrùdaidh, air an cur an cèill anns an Aithisg Bhliadhnail air Sgrùdadh agam.

A' cleachdadh na h-aithisge agam

Tha an aithisg seo dìreach do na daoine dhan deach a sgrìobhadh a rèir Achd an Ionmhais Phoblaich agus na Cunntachalachd (Alba) 2000 agus chan ann airson adhbhar sam bith eile. Ann an co-rèir ri paragraf 108 den Chòd air Cleachdadh Sgrùdaidh, chan eil mi a' gabhail os làimh a bhith fo uallach bhall no oifigearan, nan dreuchdan fa leth, no fo uallach treas-phàrtaidhean.

Brian Battison

Brian Battison, CA
Àrd-mhanaidsear Sgrùdaidh
Sgrùdadh Alba
4mh Làr
102 West Port
Dùn Èideann
EH3 9DN

15 Dùbhlachd 2023

Conclusions on wider scope responsibilities

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

Use of my 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 108 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Brian Battison

Brian Battison, CA
Senior Audit Manager
Audit Scotland
4th Floor
102 West Port
Edinburgh
EH3 9DN

15 December 2023

PAIRT
PART

4

CUNNTASAN ACCOUNTS



41

AITHRIS AIR CAITEACHAS LOM IOMLAN

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2023

STATEMENT OF COMPREHENSIVE NET EXPENDITURE

For the Year Ended 31 March 2023

	Nòta Note	2023 £	2022 £	
Teachd-a-steach Obrachaidh Eile	4	75,000	79,000	Other Operating Income
Teachd-a-steach Obrachaidh Iomlan		75,000	79,000	Total Operating Income
Cosgaisean Luchd-obrach	5	(1,512,890)	(1,410,689)	Staff Costs
Caiteachas Obrachaidh Eile	6	(4,564,331)	(4,397,873)	Other Operational Expenditure
Caiteachas Obrachaidh Iomlan		(6,077,221)	(5,808,562)	Total Operating Expenditure
Caiteachas Obrachaidh Lom		(6,002,221)	(5,729,562)	Net Operating Expenditure
Teachd-a-steach Ionmhasail	11	136,000	95,000	Finance Income
Cosgaisean Ionmhasail	11	(173,000)	(128,000)	Finance Expense
Caiteachas Lom airson na Bliadhna ro Mhaoineachadh bho Riaghaltas na h-Alba		(6,039,221)	(5,762,562)	Net Expenditure for the Year before Scottish Government Funding
(Buannachd) / Call a rèir Clèireach-urrais ann am Fèicheanasan an Sgeama Pheinnsein	11	(1,707,000)	(576,000)	Actuarial (Gain) / Loss on Pension Liabilities
Caiteachas Lom Iomlan airson na Bliadhna		(7,746,221)	(6,338,562)	Comprehensive Net Expenditure for the year

Tha na poileasaidhean cunntasachd is nòtaichean air taobhan-duilleig 108 gu 138 mar phàirt de na cunntasan seo.

Chithear mineachadh nas mionaidiche air cosgaisean luchd-obrach san Aithisg air Tuarastalan is Luchd-obrach air taobh-duilleig 88.

The accounting policies and notes on pages 108 to 138 form part of these accounts.

A breakdown of staff costs is provided within the Remuneration and Staff Report on page 88.

AITHRIS AIR AN T-SUIDHEACHADH IONMHASAIL

Mar a bha iad air 31 Màrt 2023

STATEMENT OF FINANCIAL POSITION

As at 31 March 2023

	Nòta Note	2023 £	2022 £	
So-mhaoinean neo-làithreach				Non-current assets
Seilbh, uidheam is acfhainn	7	-	-	Property, plant and equipment
Stòras Lom Maoin a' Pheinnsein	11	178,000	-	Net Pension Fund Asset
So-mhaoinean neo-làithreach iomlan		178,000	-	Total non-current assets
So-mhaoinean làithreach				Current Assets
Malairt is nithean eile a gheibhear	8	59,225	85,482	Trade and other receivables
Airgead is nithean co-ionann	9	98,750	154,877	Cash and cash equivalents
So-mhaoinean làithreach iomlan		157,975	240,359	Total current assets
So-mhaoinean iomlan		335,975	240,359	Total Assets
Fèicheanasan Làithreach				Current Liabilities
Malairt is nithean eile a phàighear	10	(58,903)	(56,066)	Trade and other payables
Fèicheanasan Làithreach iomlan		(58,903)	(56,066)	Total current liabilities
Thoir fèicheanasan làithreach air falbh bho sho-mhaoinean iomlan		277,072	184,293	Total assets less current liabilities
Fèicheanasan neo-làithreach				Non-current Liabilities
Fèicheanasan Lom Maoin a' Pheinnsein	11	-	(1,254,000)	Net Pension Fund Liability
Fèicheanas neo-làithreach iomlan		-	(1,254,000)	Total non-current liabilities
Thoir fèicheanasan làithreach iomlan air falbh bho sho-mhaoinean iomlan		277,072	(1,069,707)	Total Assets less Total liabilities
Cùl-stòran				Reserves
Maoin Choitcheann		99,072	184,293	General Fund
Cùl-stòr nam Peinnseanan		178,000	(1,254,000)	Pension Reserve
Cuibhreann iomlan an luchd-pàighidh chisean		277,072	(1,069,707)	Total taxpayers' equity

Ghabh am Bòrd-stiùiridh ris na Cunntasan seo air 14 Dùbhlachd 2023 agus dh'aontaich an t-Oifigear Cunntachail gum faodadh am foillseachadh air an aon latha.

Air a shoidhnigeadh às leth Bòrd na Gàidhlig



Ealasaid Dhòmhnallach

Oifigear Cunntachail

15 Dùbhlachd 2023

Tha na poileasaidhean cunntasachd is nòtaichean air taobhan-duilleig 108 gu 138 mar phàirt de na cunntasan seo.

The Board approved these Accounts on 14 December 2023 and the Accountable Officer authorised them for issue on the same date.

Signed on behalf of Bòrd na Gàidhlig



Ealasaid MacDonald

Accountable Officer

15 December 2023

The accounting policies and notes on pages 108 to 138 form part of these accounts.

AITHRIS AIR SRUTHAN AIRGID

Airson na bliadhna a chrìochnaich air 31 Màrt 2023

STATEMENT OF CASH FLOWS

For the Year Ended 31 March 2023

	Nòta Note	2023 £	2022 £	
Sruthan airgid bho gnìomhan obrachaidh		Cash flows from operating activities		
Cosgais Obrachaidh Lom		(6,039,221)	(5,762,562)	Net Operating Cost
<i>Atharraichean airson nithean nach eil na airgead cruaidh</i>				<i>Adjustments for non-cash items</i>
Lùghdachadh/(Meudachadh) sna Nithean a Gheibhear		26,257	(36,106)	Decrease/(Increase) in Receivables
Meudachadh sna Nithean a Phàighear		2,837	902	Increase in Payables
Cosgaisean Seirbheis Làithreach thar dearbh shuimeannan pàighte do pheinnseanan	11	238,000	251,000	Current Service Costs over actual pension contributions
Peinnsean - Cosgaisean Ionmhais Lom	11	37,000	33,000	Pension - Net Finance Costs
Lùghdachadh Lom		(5,735,127)	(5,513,766)	Net Decrease
Sruthan-airgid bho gnìomhachd maoinachaidh		Cash flows from financing activities		
Maoineachadh bho Riaghaltas na h-Alba airson na bliadhna	3	5,679,000	5,579,000	Scottish Government funding for year
Maoineachadh airgid bho Riaghaltas na h-Alba		5,679,000	5,579,000	Scottish Government cash funding for year
Meudachadh/(Lùghdachadh) lom ann an airgead is suimeannan co-ionann ri airgead		(56,127)	65,234	Net increase /(decrease) in cash and cash equivalents
Airgead is suimeannan co-ionann aig toiseach na bliadhna	9	154,877	89,643	Cash and cash equivalents at start of year
Airgead is suimeannan co-ionann aig deireadh na bliadhna	9	98,750	154,877	Cash and cash equivalents at end of year
Atharrachadh lom ann an cothromachaidhean airson airgid is suimeannan co-ionann ri airgead		(56,127)	65,234	Net change in cash and cash equivalent balances

AITHRIS AIR ATHARRAICHEAN ANN AN EARRAINNEAN LUCHD- PÀIGHIDH CHÌSEAN

Airson na bliadhna a chrìochnaich air 31 Màrt 2023

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

For the Year Ended 31 March 2023

	Nòta Note	Coitcheann Cùl-stòr General Reserve £	Peinnsean Ionmhas Cùl-stòr Pension Fund Reserve £	Ioman Total £	
Cothromachadh air 1 Giblean 2022		184,293	(1,254,000)	(1,069,707)	Balance at 1 April 2022
Caiteachas Lom an Sgeama Pheinnsein					Net Pension Scheme Expenditure
Glusad gu fèicheanasan peinnsein	11	238,000	(238,000)	-	Transfer to pension liabilities
Peinnseanan - Cosgaisean Ionmhais Lom	11	37,000	(37,000)	-	Pensions - Net Finance Costs
Ath-thomhas air uallaichean a thaobh shochairan cluaineis	11	-	1,707,000	1,707,000	Remeasurements of retirement benefit obligations
Easbhaidh obrachaidh		(6,039,221)	-	(6,039,221)	Operating deficit
Teachd-a-steach is cosgais aithnichte iomlan airson 2022-23		(5,764,221)	1,432,000	(4,332,221)	Total recognised income and expense for 2022-23
Maoineachadh bho Riaghaltas na h-Alba	3	5,679,000	-	5,679,000	Funding from Scottish Government
Cothromachadh air 31 Màrt 2023		99,072	178,000	277,072	Balance at 31 March 2023

Airson na bliadhna a chrìochnaich air 31 Màrt 2022

For the Year Ended 31 March 2022

Cothromachadh air 1 Giblean 2021		83,855	(1,546,000)	(1,462,145)	Balance at 1 April 2021
Caiteachas Lom an Sgeama Peinnsein					Net Pension Scheme Expenditure
Glusad gu fèicheanasan peinnsein	11	251,000	(251,000)	-	Transfer to pension liabilities
Peinnseanan - Cosgaisean Ionmhais Lom	11	33,000	(33,000)	-	Pensions - Net Finance Costs
Ath-thomhas air uallaichean a thaobh shochairan cluaineis	11	-	576,000	576,000	Remeasurements of retirement benefit obligations
Easbhaidh obrachaidh		(5,762,562)	-	(5,762,562)	Operating deficit
Teachd-a-steach is cosgais aithnichte iomlan airson 2021-22		(5,478,562)	(292,000)	(5,186,562)	Total recognised income and expense for 2021-22
Maoineachadh bho Riaghaltas na h-Alba	3	5,579,000	-	5,579,000	Funding from Scottish Government
Cothromachadh air 31 Màrt 2022		184,293	(1,254,000)	(1,069,707)	Balance at 31 March 2022

Tha na poileasaidhean cunntasachd is nòtaichean air taobhan-duilleig 108 gu 138 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 108 to 138 form part of these accounts.

NÒTAICHEAN AIRSON NAN CUNNTASAN

Airson na bliadhna a chrìochnaich air 31 Màrt 2022

Fiosrachadh coitcheann

'S e buidheann phoblach neo-roinneil ghnìomhach a th' ann am Bòrd na Gàidhlig a tha cunntachail tro Mhinistearan do Phàrlamaid na h-Alba. 'S e seòladh prìomh 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' phrìomh bhuidheann ann an Alba le uallach gus leasachaidhean Gàidhlig a chur air adhart agus gus comhairle a thoirt do Mhinistearan na h-Alba mu chùisean Gàidhlig. Fo chumhachan na h-Achd, feumaidh 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 dhan 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. Feumaidh Stiùireadh nan Cunntasan seo cumail ri Leabhran Aithrisean Ionmhasail Roinn-Ionmhais an Rìgh airson 2022-23 (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), chun na h-ìre agus gu bheil sin ciallach is iomchaidh ann an co-theacsa na Roinne Poblach. Tha mìneachadh air na poileasaidhean cunntasachd a chuireadh an sàs gu h-ìosal. Chaidh an cur an sàs gu cunbhalach ann a bhith dèiligeadh ri nithean a bha gam meas susbainteach a thaobh nan cunntasan.

Am Modh Cunntasachd

Chaidh na cunntasan ionmhasail seo ullachadh a rèir modh na cosgais eachdraidheil.

NOTES TO THE ACCOUNTS

For the Year Ended 31 March 2022

1

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.

2

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 2022-23 FReM. The accounting policies contained in the manual follow Generally Accepted Accounting Policies as defined in International Financial Reporting Standards (IFRS) 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.

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 dèiligeadh 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 shusbainteach air stèidh loidhne dhìrich. Chaidh ath-sgrùdadh a dhèanamh air beatha nan so-mhaoinean tron bhliadhna, a’ dèanamh cinnteach gu bheil iad fhathast nan deagh thuarmsan air beatha eaconamach feumail nan so-mhaoinean.

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

Tha call luach air seo-mhaoinean neo-làithreach anns a’ bhliadhna a gheibhear iad, ach chan ann sa bhliadhna cuidhteachaidh.

Thèid sgrùdadh a dhèanamh air so-mhaoinean gach bliadhna 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 gnìomhan maoinichte bhon Tabhartas gus Cuideachadh.

Tha Cùl-stòr nam Peinnseanan a’ gabhail ris na h-eadar-dhealachaidhean tìmeachaidh a tha ag èirigh bho na diofar rèiteachaidhean gus cunntas a thoirt air sochairean às dèidh do dhaoine an dreuchdan a leigeil dhiubh agus airson sochairean maoinichaidh a rèir ullachaidhean reachdail. Tha am Bòrd a’ toirt cunntas air sochairean às dèidh cosnadh anns an Aithris air Teachd-a-steach is Cosgais Coileanta leis gu bheil na sochairean air an cosnadh le luchd-obrach a tha a’ tionail bliadhnaichean de sheirbheis, ag ùrachadh nam fèicheanasan a tha aithnichte gus am bi e a’ cur ann atmhorachd, barailean caochlaideach agus toradh bho thasgaidh air goireasan sam bith a chaidh a chur an dàrna taobh gus coinneachadh ris na cosgaisean. Ach, fo rèiteachaidhean reachdail feumaidh sochairean a tha air an cosnadh a bhith air am maoinichadh bhon a tha am Bòrd a’ toirt thabhartasan fastaiche do mhaoin peinnsein no a’ pàigheadh peinnseanan sam bith air a bheil e an

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.

The Pensions Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Board accounts for post-employment benefits in the Comprehensive Income and Expenditure Statement as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the Board makes employer’s contributions to pension funds or pays any pensions for which it is directly responsible. This has resulted in a credit balance on the Pensions Reserve showing a surplus in the benefits earned by past and current

urra gu dìreach. Mar thoradh air seo, tha balans creidis aig Cùl-stòrsan nam Peinnsein a tha a' sealltainn còrr anns na sochairean a choisinn luchd-obrach làithreach agus luchd-obrach san àm a dh'fhalbh agus anns na stòrasan a tha am Bòrd air cur ann gus an coileanadh. Mar sin, chaidh an t-atharrachadh air crìoch nan so-mhaoinean a chur an sàs a rèir IFRIC 14. Faic Nòta 11 airson barrachd fiosrachaidh

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

A rèir FReM, feumaidh na cunntasan a bhith air an ullachadh leis an tuigse gun cùm a' bhuidheann a' dol leis an tuigse gun lean a seirbheisean.

Tha Bòrd na Gàidhlig mothachail air mar a tha e an urra ri taic maoineachaidh leantainneach a bhith ann bho Mhinistearan Riaghaltas na h-Alba agus chan eil adhbhar sam bith aig a' Bhòrd smaoineachadh nach fhaigh sinn taic maoineachaidh 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 cùm a' bhuidheann a' dol. Tha co-dhùnadh beachdachadh a' Bhùird 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 Aithisg Coileanaidh air taobh-duilleig 32.

Cìs Luach-leasaichte

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

Tabhartas gus Cuideachadh bhon Riaghaltas

Bithear a' nochdadh an Tabhartais gus Cuideachadh a gheibhear airson gnìomhan obrachaidh coitcheann mar theachd-a-steach maoineachaidh agus thèid a chur gu dìreach chun na Maoine Coitcheann.

A' Comharrachadh Teachd-a-steach

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

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

employees and the resources the Board has set aside to meet them. Therefore, the asset ceiling adjustment has been applied as per IFRIC 14. See Note 11 for further details.

Cash and Cash Equivalents

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

Going Concern

The FReM requires the accounts to be prepared on a going concern basis on the assumption of continuation of service.

Bòrd na Gàidhlig is cognisant of its reliance on the Scottish Government Ministers' continued financial support and 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 Accounts. The conclusion of Board'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 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.

A' Comharrachadh Chosgaisean

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

A' Comharrachadh Thabhartasan

Tha grunn sgeamaichean tabhartais gan tabhann tron bhliadhna a' toirt taic-airgid do dhaoine fa leth agus do bhuidhnean gus amasan Bhòrd na Gàidhlig a thoirt air adhart.

Bithear ag aithneachadh thabhartasan nuair a thèid cumhachan a choileanadh, agus thèid cead a thoirt seachad airson pàigheadh mura h-eil cumhachan ann a dh'fhaodadh, gu reusanta, stad a chur air pàigheadh cuibhreannan an tabhartais san àm ri teachd.

Bithear ag aithneachadh thabhartasan a ghabhas fhaighinn air ais air na cinn-latha a chaidh aontachadh leis na buidhnean no daoine fa leth.

Peinneanan

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

Airson an sgeama pheinnein 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 sho-mhaoin no fèicheanas san aithris air an t-suidheachadh ionmhasail. Bidh clèireach-urrais ag obrachadh a-mach dè na h-uallaichean a th' ann a thaobh shochairean suidhichte le bhith a' cleachdadh 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 shochairean cluaineis do luchd-obrach rè na bliadhna, còmhla ri cosgaisean sam bith a dh'èirich bho shochairean co-cheangailte ri seirbheis a rinneadh roimhe, mu choinneamh chosgaisean luchd-obrach na bliadhna.

Nochdar creideas, a' riochdachadh nan toraidhean a thathar an dùil a gheibhear bho sho-mhaoinean an sgeama cluaineis 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'

Expense Recognition

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

Grant Recognition

A number of grant schemes are offered throughout the year providing financial assistance to individuals and organisations in furtherance of the objectives of Bòrd na Gàidhlig.

Grants are recognised when conditions are met, and approval made for payment unless there are conditions which may reasonably stop the payment of future instalments of the grant.

Recoverable grants are recognised at the dates agreed with the organisations or individuals concerned.

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.

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

mheudachaidh 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' nochdadh bhuannachdan 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 Bhuidhinn-stiùiridh airson Ionnsachaidh aig Riaghaltas na h-Alba. Tha a' Bhuidheann-stiùiridh air a meas mar bhuidhinn cho-cheangailte. Tron bhliadhna, bha grunn ghluasadan airgid susbainteach aig Bòrd na Gàidhlig leis a' Bhuidhinn-stiùiridh. A bharrachd air seo, tha grunn ghluasadan airgid susbainteach air a bhith ann le buidhnean riaghaltais eile, le buidhnean aig an riaghaltas nàiseanta, le ùghdarrasan ionadail agus le buidhnean poblach riaghaltais neo-roinneil. Rè na bliadhna, chan eil gluasad airgid susbainteach air a bhith ann eadar Ball sam bith den Bhòrd 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 motha anns a' bhliadhna ionmhais eadar Bòrd na Gàidhlig agus buidhnean far a bheil buaidh nach beag aig Buill a' Bhùird no far a bheil iad nam prìomh bhuill den luchd-stiùiridh.

Ionnsramaidean Ionmhasail

Tha so-mhaoinean agus fèicheanasan ionmhasail air an comharrachadh nuair a bhios Bòrd na Gàidhlig a' dol na phàrtaidh air ullachaidhean cùmhnantail na h-ionnsramaidean. Tha so-mhaoinean is fèicheanasan ionmhasail air an seòrsachadh a rèir 's dè dìreach a chaidh aontachadh anns a' cùmhnant.

So-mhaoinean agus fèicheanasan ionmhasail

Aig toiseach gnothaich tha na so-mhaoinean agus na fèicheanasan ionmhasail uile air an tomhas a rèir prìs a' ghnìomh-mhalairt (a' gabhail a-steach na chosg an gnìomh-malairt). Air ceann-latha na duilleige cothromachaidh tha so-mhaoinean is fèicheanasan ionmhasail air an comharrachadh a rèir an luach às dèidh chosgaisean a dh'èireas bho isleachadh luach.

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 laghail ann a tha comasach air cur an gnìomh gus na suimean aithnichte fhrith-chothromachadh agus Bòrd na

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 significant influence or are key members of management.

Financial Instruments

Financial assets and financial liabilities are recognised when Bòrd na Gàidhlig 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.

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 Bòrd na Gàidhlig intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Gàidhlig an dùil an dàrna cuid rèiteachadh a dhèanamh air stèidh lom, no an t-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 Chùmhnantan So-mhaoine
- Ionnsramaidean fa chomhair Call

Chan eil gin a sho-mhaoinean no fhèicheanasan ionmhasail againn a tha air an luachachadh fon mhodh cunntasachd 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 Eadar-nàiseanta 8, Poileasaidhean Cunntasachd, Atharrachaidhean ann an Tuairmsean agus Mearachdan, rinn Bòrd na Gàidhlig 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 làithrich, tha Bòrd na Gàidhlig air grunn atharrachaidhean do dh'Inbhean is Mìneachaidhean IFRS a chur an sàs a bhios an gnìomh airson na bliadhna a thòisicheas air no às dèidh 1 Faoilleach 2022. Cha tug mar a chaidh na h-Inbhean sin a ghabhail os làimh buaidh shusbainteach air an fhiosrachadh fhoillsichte no air na suimean a tha air an aithris anns na h-aithrisean ionmhasail seo:

- IFRS 16: Liosan.
- Atharrachaidhean do IAS 16: Suimean bho Sheilbh, Uidheam is Acfhainn ron chleachdadh dhùilichte aca.
- Atharrachaidhean do IAS 37: Cùmhnantan Troma, cosgais de bhith a' coileanadh cùmhnant
- Leasachaidhean bliadhnail do dh'inbhean ann an cuairt IFRS 2018-20.

b) Inbhean, atharrachaidhean agus mìneachaidhean a chaidh a chur an sàs gu tràth am-bliadhna

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 International Accounting Standard 8, Accounting Policies, Changes in Estimates and Errors, Bòrd na Gàidhlig 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, Bòrd na Gàidhlig 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 2022. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements:

- IFRS 16: Leases
- Amendments to IAS 16: Property, Plant and Equipment proceeds before intended use
- Amendments to IAS 37: Onerous Contracts, cost of fulfilling a contract
- Annual Improvements to IFRS Standards 2018-2020 Cycle.

b) Standards, amendments and interpretations early adopted this year

Cha deach inbhe, atharrachadh no mineachadh a chur an sàs gu tràth am-bliadhna.

c) Inbhean, atharrachaidhean agus mineachaidhean 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 Bòrd na Gàidhlig air na h-inbhean ùr is ùraichte aig an IFRS, a chaidh fhoillseachadh ach nach eil an gnìomh fhathast, a chur an sàs;

- IFRS 17: Cùmhnantan Àrachais Bidh seo an sàs bho 1 Faoilleach 2023.
- Atharrachaidhean do IAS 1: A' comharrachadh Fèicheanasan mar Làithreach no Neo-làithreach. Bidh seo an sàs bho 1 Faoilleach 2024.
- Atharrachaidhean do IAS 1: Foillseachadh Poileasaidhean Cunntasachd. Bidh seo an sàs bho 1 Faoilleach 2023.
- Atharrachaidhean do IAS 8: A' mineachadh Tuairmsean Cunntasachd. Bidh seo an sàs bho 1 Faoilleach 2023. Atharrachadh do IFRS 16: Lìosan. Bidh seo an sàs bho 1 Faoilleach 2024.
- Atharrachaidhean do IAS 1: A' seòrsachadh fiachan le cùmhnantan. Bidh seo an sàs bho 1 Faoilleach 2024.

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 ionmhasail anns an àm ri teachd.

Tha IFRS 16: Lìosan a' dol an àite IAS 17: Lìosan agus tha Roinn Ionmhais an Rìgh air a chur an sàs ann am FReM an Riaghaltais bho 1 Giblean 2022. Tha IFRS 16 a' toirt a-steach modail cunntasachd aon ghabhaltach a tha a' riochdachadh nan so-mhaoinean agus fèicheanasan aig gabhaltach 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 aithneachadh, mura h-eil luach ìosal aig an t-so-mhaoin bhunasach. Ged nach eil mineachadh coitcheann ann de 'luach ìosal' air òrdachadh, tha Bòrd na Gàidhlig air roghainn luach na stairsnich mar chalpa de £5,000 a chleachdadh gus co-dhùnadh de na so-mhaoinean a thèid fhoillseachadh. Tha na lìosan ionmhais a th' aig Bòrd na Gàidhlig mar-thà fhathast gan seòrsachadh mar lìosan. Chan eil lìos obrachaidh làithreach sam bith taobh a-staigh raon IFRS 16 fo na riaghailtean 'seanair' a tha air an òrdachadh san FReM

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, Bòrd na Gàidhlig has not applied the following new and revised IFRS Standards that have been issued but are not yet effective;

- IFRS 17: Insurance Contracts. Applicable for periods beginning on or after 1 January 2023.
- Amendment to IAS 1: Classification of Liabilities as Current or Non-Current. Applicable for periods beginning on or after 1 January 2024.
- Amendment to IAS 1: Disclosure of Accounting Policies. Applicable for periods beginning on or after 1 January 2023.
- Amendment to IAS 8: Definition of Accounting Estimates. Applicable for periods beginning on or after 1 January 2023. Amendment to IFRS 16: Leases. Applicable for periods beginning on or after 1 January 2024.
- Amendment to IAS 1: Classification of debt with covenants. Applicable for periods beginning on or after 1 January 2024.

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.

IFRS 16 Leases supersedes IAS 17 Leases and was applied by HM Treasury in the Government FReM from 1 April 2022. 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 than 12 months, unless the underlying asset is of low value. While no standard definition of 'low value' has been mandated, Bòrd na Gàidhlig have elected to utilise the capitalisation threshold of £5,000 to determine the assets to be disclosed. Bòrd na Gàidhlig's existing finance leases continue to be classified as leases. No existing operating leases fall within the scope of IFRS 16 under the

airson a bhith a' ghluasad gu IFRS 16, agus mar sin chan eil buileachadh na h-inbhe seo a' toirt buaidh sam bith air na h-aithrisean ionmhais. Anns na bliadhnaichean ri teachd thèid beachdachadh air cùmhnantan ùra agus ath-aontachaidhean cùmhnant ath-sgrùdadh feuch an gabh an cur fo IFRS agus iad air an comharrachadh gu soilleir mar sho-mhaoinean còir-air-cleachdadh.

Prìomh Fhiosrachadh Co-cheangailte ri Breithneachadh, Tuairmsean agus Mi-chinnt

Ann a bhith a' cur poileasaidhean cunntasachd Bòrd na Gàidhlig 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-sgrùdadh a dhèanamh gu cunbhalach 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 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.

Is e prìomh tùs tuairmseachaidh a' chòrr peinnsein a tha air fiosrachadh le aithisg clèirich-urrais bho sholaraidhe neo-eisimeileach. Tha gluasad cudromach air a bhith ann bho shuidheachadh far an robh fèicheanasan peinnsein ann gu suidheachadh far a bheil so-mhaoinean peinnsein ann an 2022/23, agus airson a bhith faiceallach, tha sinn air a' mhaoine seo aithneachadh suas chun na sùim a gheibh cothrom air a' bhuannachd eaconamach tro thabhartasan nas lugha san àm ri teachd, le bhith a' cur an sàs crìoch so-mhaoine. Tha crìochan airson so-mhaoinean stèidhichte air barailean clèirich-urrais agus gheibhear barrachd fiosrachaidh ann an Nòta 11. Gheibhear làn fiosrachadh air peinnsean ann an Nòta 11, a' gabhail a-steach mion-sgrùdadh air dè a' bhuidhe a bhios aig atharrachaidhean ann am modhan is beachdan air na toraidhean.

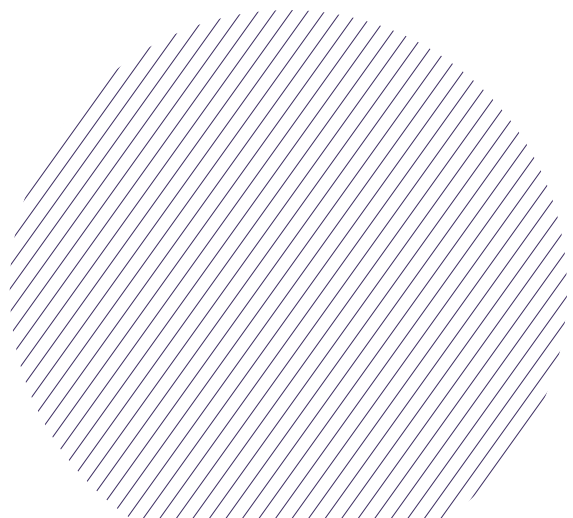
'grandfathering' rules mandated in the FReM for the initial transition to IFRS 16, and so the implementation of this standard does not impact on the financial statements. In future years new contracts and contract renegotiations will be reviewed for consideration under IFRS 16 as implicitly identified right-of-use assets.

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.

A key source of estimation is the pension surplus which is informed by an actuarial report from an independent provider. There has been a significant movement from a liability position to a pension asset in 2022/23 and for prudence we have recognised this asset up to the amount that can access the economic benefit through reduced future contributions, by applying an asset ceiling. This asset ceiling is based on actuarial assumptions and further detail is provided in Note 11. Full pension information is provided at Note 11, including sensitivity analysis of the results to the methods and assumptions used.



3

Tabhartas gus Cuideachadh

Grant-in-Aid

	2023 £	2022 £	
Tabhartas iomlan gus Cuideachadh a fhuaras comharraichte fon Chùl-stòr Choitcheann san Aithris air an t-Suidheachadh Ionmhasail An Cùl-stòr san Aithris air an t-Suidheachadh Ionmhasail	5,679,000	5,579,000	Total Grant-in-Aid received credited to the General Reserve in the Statement of Financial Position

Bidh ire an Tabhartais gus Cuideachadh (GIA) air aontachadh le Ministearan na h-Alba sa chiad dol a-mach, mar phàirt de phròiseas Buidseat na h-Alba. Dh'fhaodadh an uair sin gun tèid am figear sin atharrachadh le aonta leis an roinn mhaoineachaidh againn agus iad a' gabhail ealla ri prògram obrach Bòrd na Gàidhlig.

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 Bòrd na Gàidhlig 's programme of work.

4

Teachd a-steach eile

Other income

	2023 £	2022 £	
Comann nam Pàrant - maoineachadh do na Tràth-bhliadhnaichean	75,000	75,000	Comann nam Pàrant - Early Years' Funding
Foras na Gaeilge	-	4,000	Foras na Gaeilge
Teachd-a-steach Iomlan Eile	75,000	79,000	Total Other Income

Tha Maoineachadh Tràth-bhliadhnaichean Chomann nam Pàrant air a chleachdadh gus taic a thoirt do roinn shaor-thoileach nan tràth-bhliadhnaichean. Tha a' mhaoin air a stiùireadh le Bòrd na Gàidhlig agus tha caiteachas maoineachaidh air aontachadh ro-làimh le Comann nam Pàrant.

The Comann nam Pàrant Early Years' Funding is used to support the early years voluntary sector. The fund is managed by Bòrd na Gàidhlig and funding expenditure agreed in advance with Comann nam Pàrant.

5

Cosgaisean Luchd-obrach

Staff costs

	2023 £	2022 £	
Pàigheadh is Tuarastalan (A' gabhail a-steach Buill a' Bhùird-stiùiridh)	1,008,532	941,469	Wages and salaries (Including Board Members')
Cosgaisean Shochoirean Sòisealta	104,838	76,813	Social Security Costs
Cosgaisean Peinnsein Eile	399,520	392,407	Other Pension Costs
Cosgaisean Luchd-obrach Iomlan	1,512,890	1,410,689	Total Staff Costs

Tha mineachadh a bharrachd air cosgaisean luchd-obrach san Aithisg air Luchd-obrach air taobh-duilleig 95.

Further analysis of staff costs is located in the Staff Report on page 95.

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 prìomh thargaidhean is cinn-uidhe.

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.

	2023 £	2022 £	
CAITEACHAS OBRACHAIDH EILE - COSGAISEAN RUITH			OTHER OPERATIONAL EXPENDITURE - RUNNING COSTS
Cosgaisean a' Bhùird is Luchd-obrach (gun chosgaisean Thuarastalan)	65,681	30,835	Board and Staff Costs (excluding Salary costs)
Cìsean Sgrùdaidh (sgrùdadh bhon taobh a-muigh)	16,373	15,210	Audit Fees (external audit)
Cosgaisean Ruith na h-Oifis	238,762	253,011	Office Running Costs
Dàimh Phoblach is Margaidheachd	53,247	57,771	PR & Marketing
Cìsean Proifeiseanta	133,636	161,568	Professional Fees
	507,699	518,395	
CAITEACHAS OBRACHAIDH EILE - COSGAISEAN LEASACHAIDH			OTHER OPERATIONAL EXPENDITURE - DEVELOPMENT COSTS
A' toirt fàs air cleachdadh na Gàidhlig	2,429,495	2,424,813	Increasing the use of Gaelic
A' toirt fàs air ionnsachadh na Gàidhlig	1,255,123	1,129,259	Increasing the learning of Gaelic
A' cur deagh ìomhaigh air adhart airson na Gàidhlig	372,014	325,406	Promoting a positive image of Gaelic
	4,056,632	3,879,478	
Caiteachas Obrachaidh Iomlan Eile	4,564,331	4,397,873	Total Other Operational Expenditure

7

Seilbh, uidheam is acfhainn

Property, plant and equipment

	Uidheamachd na h-Oifis	Uidheam is Àirneis	Uidheamachd Coimpiutaireachd	Iomlan	
	Office Equipment	Fixtures & Fittings	Computer Equipment	Total	
COSGAIS	-	-	-	-	COST
Air 1 Giblean 2022	6,420	14,964	62,493	83,877	At 1 April 2022
Nithean ùra	-	-	-	-	Additions
Cuidhteasan	-	-	-	-	Disposals
Air 31 Màrt 2023	6,420	14,964	62,493	83,877	At 31 March 2023
Call Luach					Depreciation
Air 1 Giblean 2022	6,420	14,964	62,493	83,877	At 1 April 2022
Ri chomharrachadh sa bhliadhna	-	-	-	-	Provided in Year
A thaobh chuidhteasan	-	-	-	-	Relating to Disposals
Air 31 Màrt 2023	6,420	14,964	62,493	83,877	At 31 March 2023
Luach Leabhair Lom air 31 Màrt 2023	-	-	-	-	Net Book Value at 31 March 2023
Luach Leabhair Lom air 1 Giblean 2022	-	-	-	-	Net Book Value at 1 April 2022

	Uidheamachd na h-Oifis	Uidheam is Àirneis	Uidheamachd Coimpiutaireachd	Iomlan	
	Office Equipment	Fixtures & Fittings	Computer Equipment	Total	
COSGAIS	-	-	-	-	COST
Air 1 Giblean 2021	6,420	14,964	62,493	83,877	At 1 April 2021
Nithean ùra	-	-	-	-	Additions
Cuidhteasan	-	-	-	-	Disposals
Air 31 Màrt 2022	6,420	14,964	62,493	83,877	At 31 March 2022
Call Luach					Depreciation
Air 1 Giblean 2021	6,420	14,964	62,493	83,877	At 1 April 2021
Ri chomharrachadh sa bhliadhna	-	-	-	-	Provided in Year
A thaobh chuidhteasan	-	-	-	-	Relating to Disposals
Air 31 Màrt 2022	6,420	14,964	62,493	83,877	At 31 March 2022
Luach Leabhair Lom air 31 Màrt 2022	-	-	-	-	Net Book Value at 31 March 2022
Luach Leabhair Lom air 1 Giblean 2021	-	-	-	-	Net Book Value at 1 April 2021

8

Malairt is nithean eile a gheibhear

Trade and other receivables

	2023 £	2022 £	
Suimeannan a tha Còir againn Fhaighinn taobh a-staigh Bliadhna:			Amounts falling due within one year:
Ro-phàigheadh is Teachd-a-steach Cruinnichte	59,225	85,482	Prepayments and Accrued Income
Malairt is nithean eile a gheibhear	-	-	Trade and Other Receivables
Nithean eile a gheibhear - Iomlan	59,225	85,482	Total Other Receivables

9

Airgead is nithean co-ionann

Cash and cash equivalents

	2023 £	2022 £	
Cothromachadh air 1 Giblean	154,877	89,643	Balance at 1 April
Atharrachadh lom ann an cothromachaidhean airson airgid is suimeannan co-ionann ri airgead	(56,127)	65,234	Net change in cash and cash equivalent balances
Cothromachadh air 31 Màrt	98,750	154,877	Balance at 31 March
Air 31 Màrt 2023, bha na cothromachaidhean a leanas air an cumail:			The following balances at 31 March 2023 were held:
Seirbheis Banca an Riaghaltais is airgead làimhe.	98,750	154,877	Government Banking Service and cash in hand.
	98,750	154,877	

10

Malairt is nithean eile a phàighear

Trade and other payables

	2023 £	2022 £	
Suimeannan a tha còir againn fhaighinn Taobh a-staigh bliadhna:			Amounts falling due within one year:
Nithean malairt rim pàigheadh	-	-	Trade Payables
Nithean Cruinnichte is Teachd-a-steach ri Thighinn	58,903	56,066	Accruals and Deferred Income
	58,903	56,066	

11

Peinneanan

Tha ballrachd aig Bòrd na Gàidhlig ann an Sgeama Peinnein Comhairle na Gàidhealtachd. 'S e sgeama reachdail Riaghaltais Ionadail le sochairean suidhichte a th' ann. Tha e air a ruith a rèir Riaghailtean Sgeama Peinnein an Riaghaltais Ionadail (Sochairean, Ballrachd is Suimeannan Pàighte) (Alba) 2008, Riaghailtean Sgeama Peinnein an Riaghaltais Ionadail (Rianachd) (Alba) 2008 agus a rèir an Sgeama Riaghaltais Ionadail (Cumhachan Eadar-amail) (Alba) 2008. Bheir e buaidh air a' chùmhnannt aig daoine gus Dàrna Peinnean Stàite fhaotainn. Thèid luachadh neo-eisimeileach a dhèanamh le Clèireach-urrais air an Sgeama Peinnein gach trì-bliadhna.

Dàta

Figearan aig an fhastaiche a thaobh ballrachd

AIR 31 MÀRT 2020 / AT 31 MARCH 2020

	Àireamh Number	Tuarastalan is Peinneanan Iomlan Total salaries & pensions £'000	Aois Chuibheasach Average age	
Buill – a' pàigheadh	20	686	55	Actives
Buill – nach eil a-nis a' pàigheadh	25	83	52	Deferred pensioners
Luchd-peinnein	4	34	71	Pensioners

Clàr-pàighidh

	£	
Clàr-pàighidh Iomlan (ris a bheilear a' gabhail) san ùine bho 1 Giblean 2022 gu 31 Màrt 2023 bho gabh suimeannan a phàigheadh airson pheinneanan, stèidhichte air an Fhiosrachadh a Fhuaras	£850,000	Assumed total pensionable payroll for the period 1 April 2022 to 31 March 2023 based on information provided

Toraidhean Seilbhe

Chaidh tuairmse a dhèanamh air na toraidhean bhon Mhaoin, a rèir luach a' mhargaidh, airson na h-ùine gu 31 Màrt 2023 a bha stèidhichte air dearbh thoraidhean bhon Mhaoin mar a fhuair sinn bho Chomhairle na Gàidhealtachd.

	%	
Dearbh Thoradh san ùine bho 1 Giblean 2022 gu 31 Màrt 2023	2.9	Actual return from 1 April 2022 to 31 March 2023

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 gnìomhach agus an fheadhainn nach eil. Chithear mìneachadh air sin air taobh-duilleig 133.

Pensions

Bòrd na Gàidhlig is a member of the Highland Council's Pension Scheme. This is a Local Government defined benefit statutory scheme, administered 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 Pension Scheme (Transitional Provisions) (Scotland) 2008. It is contracted out of the State Second Pension. The Pension Scheme is subject to an independent Actuarial Valuation on a triennial basis.

Data

Employer membership statistics

Payroll

Investment Returns

The return on the Fund in market value terms for the period to 31 March 2023 is estimated based on actual Fund returns as provided by the Highland Council.

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 133.

Tha an Clèireach-urrais air tuairmse a dhèanamh air luach tagraidh so-mhaoinean na Maoine air 31 Màrt 2023, bha luach £4.938m ann, agus sin stèidhichte air fiosrachadh a fhuaras bho Chomhairle na Gàidhealtachd agus a' gabhail ealla ri toraidhean a' chlàir-amais nuair a dh'fheumte.

The Actuary has estimated the bid value of the Fund's assets as at 31 March 2023 to be £4.938m based on information provided by Highland Council and allowing for index returns where necessary.

Beachdan a chaidh a ghabhail

Ùine a chrìochnaich	31 Màrt/March 2023 % p.a.	31 Màrt /March 2022 % p.a.	Period Ended
Ìre-àrdachaidh a' Pheinnsein	2.95	3.20	Pension Increase Rate
Ìre-àrdachaidh nan Tuarastal	3.75	4.00	Salary Increase Rate
Ìre-lasachaidh	4.75	2.70	Discount Rate

Assumptions

Reat Bàsmhorachd

Tha an ùine a thathar an dùil a bhios daoine beò stèidhichte air VitaCurves na Maoine le leasachaidhean a rèir a' mhodail CMI 2021, le cuideam 0% air dàta 2021 (agus 2020), le rèidheachadh coitcheann (Sk7), atharrachadh tòiseachaidh de 0.25% agus ìre 1.25% sa bhliadhna san ùine fhada. Stèidhichte air na beachdan seo, tha an ùine chuibheasach a thathar a' sùileachadh a bhios daoine beò aig aois 65 air am mìneachadh gu h-ìosal.

Mortality

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2021 model, with a 0% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long-term rate of improvement of 1.5% p.a. Based on these assumptions, the average future life expectancies at age 65 are summarised below.

	Fireannaich Males	Boireannaich Females	
Luchd-peinnsein an-dràsta	20.4	23.1	Current pensioners
Luchd-peinnsein san àm ri teachd*	21.6	25.0	Future pensioners*

* 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 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 san àm ri teachd air a shealltainn gu h-ìosal.

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
Modail CLM 2021 a' gabhail ris gum bi cuibhreann ann airson rèidheachadh air ìre bhàsan bho chionn ghoirid agus ìre leasachaidh de 1.5% gach bliadhna.	CMI 2021 model assuming an allowance for smoothing of recent mortality experience and a long-term rate of improvement of 1.5% p.a.
Luchd-peinnsein	Pensioners
Modail CLM 2021 a' gabhail ris gum bi cuibhreann ann airson rèidheachadh air ìre bhàsan bho chionn ghoirid agus ìre leasachaidh de 1.5% gach bliadhna.	CMI 2021 model assuming an allowance for smoothing of recent mortality experience and a long-term rate of improvement of 1.5% p.a.

Tha na beachdan ris an deach gabhail mu reata bhàsan gus luach nan Uallaichean ann an Suidheachadh Crìochnachaidh an Fhastaiche a thomhas eadar-dhealaichte bhon fheadhainn a chaidh 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 riarachadh los gum faod daoine a tha a' dol a leigeil dhiubh an dreuchdan san àm ri teachd roghnachadh 50% den airgead a bharrachd (a dh'fhaodas iad a ghabhail agus suas gu na tha ceadaichte le HMRC) a tha saor bho chùisean a ghabhail airson seirbheis a rinn iad ron Ghiblean 2009 agus 75% den airgead (a dh'fhaodas iad a ghabhail) a tha saor bho chùisean airson seirbheis a rinn iad às dèidh toiseach a' Ghiblein 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.

56 projects funded in island communities

33 projects funded in Glasgow, Edinburgh and Dundee through GLAIF (Gaelic Language Act Implementation Fund) and other schemes

Atharrachaidhean ann an Luach Cothromach So-mhaoinean a' Phlana, Uallaichean airson Shochairean Suidhichte agus Fèicheanasan Loma airson na bliadhna a chrìochnaich air 31 Màrt 2023

Change in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2023

A' Bhliadhna a chrìochnaich air 31 Màrt 2023	So-mhaoinean	Uallaichean	So-mhaoinean Iom/ (fèicheanasan)	Period ended 31 March 2023
	Asset	Obligations	Net Asset/ (Liabilities)	
	£(000an/s)	£(000an/s)	£(000an/s)	
Atharrachaidhean ann an Luach Cothromach So-mhaoinean a' Phlana	4,969	-	4,969	Fair value of plan assets
Luach làithreach nam fèicheanasan maoinichte	-	6,223	(6,223)	Present value of funded liabilities
Suidheachadh tòiseachaidh air 1 Giblean 2022	4,969	6,223	(1,254)	Opening position as 1 April 2022
Cosgais na seirbheis				Service cost
- Cosgais làithreach na seirbheis*	-	400	(400)	- Current service cost*
Cosgais iomlan na seirbheis	-	400	(400)	Total service cost
Riadh Iom				Net Interest
- Teachd-a-steach bho riadh air so-mhaoinean a' phlana	136	-	136	- Interest income on plan assets
- Cosgaisean rèidh air uallaichean airson shochoairean suidhichte	-	173	(173)	- Interest cost on defined benefit obligation
Riadh Iom iomlan	136	173	(37)	Total net interest
Cosgais iomlan nan sochoairean suidhichte aithnichte sa chothromachadh, prothaid no (call)	136	573	(437)	Total defined benefit cost recognised on profit or (loss)

Atharraichean ann an Luach Cothromach So-mhaoinean a' Phlana, Uallaichean airson Shochoirean Suidhichte agus Fèicheanasan Loma airson na bliadhna a chrìochnaich air 31 Màrt 2023

Change in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2023

A' Bhliadhna a chrìochnaich air 31 Màrt 2023	So-mhaoinean	Uallaichean	So-mhaoinean lom/ (fèicheanasan)	Period ended 31 March 2023
	Asset	Obligations	Net Asset/ (Liabilities)	
	£(000an/s)	£(000an/s)	£(000an/s)	
Sruthan airgid				Cashflows
- Suimeannan pàighte le com-pàirtichean a' phlana	58	58	-	- Plan participants' contributions
- Suimeannan pàighte leis an fhastaiche	162	-	162	- Employer contributions
- Sochoirean pàighte	(103)	(103)	-	- Benefits paid
Suidheachadh crìochnachaidh ris a bheil dùil	5,222	6,751	(1,529)	Expected closing position
Ath-thomhasan				Re-measurements
- Na beachdan ionmhasail air atharrachadh	-	(2,737)	2,737	- Change in financial assumptions
- Na beachdan deamografach air atharrachadh	-	(44)	44	- Change in demographic assumptions
- Gnath-eòlas eile	-	357	(357)	- Other experience
- Toradh bho sho-mhaoinean às aonais shuimeannan bho riadh lom	(284)	-	(284)	- Return on assets excluding amounts included in net interest
IFRIC 14 Atharrachaidhean ann an crìochan airson so-mhaoinean***	(433)	-	(433)	- IFRIC 14 Asset Ceiling Adjustment***
Ath-thomhasan iomlan aithnichte ann an Teachd-a-steach lomlan Eile (OCI)	(717)	(2,424)	1,707	Total re-measurements recognised in Other Comprehensive Income (OCI)
Atharrachaidhean ann an Luach Cothromach So-mhaoinean a' Phlana	4,938	-	4,938	Fair value of plan assets
Luach làithreach nam fèicheanasan maoinichte**	-	4,327	(4,327)	Present value of funded liabilities**
IFRIC 14 Atharrachaidhean ann an crìochan airson so-mhaoinean***	(433)	-	(433)	IFRIC 14 Asset Ceiling Adjustment***
Suidheachadh crìochnachaidh air 31 Màrt 2023	4,505	4,327	178	Closing position as at 31 March 2023

* Tha a' chosgais seirbheis làithreach a' gabhail a-steach cuibhreann airson cosgaisean rianachd de 0.7% den chlàr-phàigheadh.

**Tha an Clèireach-urrais air tuairmse a dhèanamh gu bheil luach làithreach nam fèicheanasan maoinichte timcheall air £2,623,000, £1,196,000 agus £508,000 a thaobh luchd-obrach a tha nam ball, buill nach eil a-nis a' pàigheadh agus peinneanairean aig 31 Màrt 2023.

*** Tha IAS19 a' cuingealachadh tomhas so-mhaoinean sochair suidhichte lom chun na h-ìre as ìsle den chòrr sa phlana shochoirean suidhichte agus crìoch nan so-mhaoinean. Tha crìoch nan so-mhaoinean air a mhìneachadh mar luach làithreach shochoirean eaconamach sam bith a tha rim faighinn ann an riochd lùghdachadh ann an tabhartasan dhan phlana san àm ri teachd. Leis nach eil còir gun chumhachan ann air pàigheadh air ais, tha na clèirich-urrais air obrachadh a-mach a bheil buannachdan eaconamach ann an cruth lùghdachadh ann an tabhartasan san àm ri teachd, a rèir IFRIC14. Chaidh na buannachdan eaconamach obrachadh a-mach mar £178k a rèir clèirich-urrais. Mar sin, bha feum air atharrachadh isleachaidh de £433k air so-mhaoinean a' phlana shochoirean shuidhichte a rèir IAS19 agus IFRIC14.

* The current service cost includes an allowance for administration expenses of 0.7% of payroll.

**The Actuary has estimated that the present value of funded liabilities comprises of approximately £2,623,000, £1,196,000 and £508,000 in respect of employee members, deferred pensioners and pensioners respectively at 31 March 2023.

***IAS19 limits the measurement of a net defined benefit asset to the lower of the surplus in the defined benefit plan and the asset ceiling. The asset ceiling is defined as the present value of any economic benefits available in the form of reductions in future contributions to the plan. As there is no unconditional right to a refund, the actuaries have calculated whether there are economic benefits in the form of reductions in future contributions, in accordance with IFRIC14. The economic benefits were calculated as £178k per the actuary. Therefore, a £433k downward adjustment to the defined benefit plan asset has been required in accordance with IAS19 and IFRIC14.

Atharrachaidhean ann an Luach Cothromach So-mhaoinean a' Phlana, Uallaichean airson Shochairan Suidhichte agus Fèicheanasan Loma airson na bliadhna a chrìochnaich air 31 Màrt 2023

Change in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2023

A' Bhliadhna a chrìochnaich air 31 Màrt 2022	So-mhaoinean	Uallaichean	So-mhaoinean lom/ (fèicheanasan)	Period ended 31 March 2022
	Assets	Obligations	Net Asset/ (Liabilities)	
	£(000an/s)	£(000an/s)	£(000an/s)	
Atharrachaidhean ann an Luach Cothromach So-mhaoinean a' Phlana	4,692	-	4,692	Fair value of plan assets
Luach làithreach nam fèicheanasan maoinichte	-	6,238	(6,238)	Present value of funded liabilities
Suidheachadh tòiseachaidh air 1 Giblean 2021	4,692	6,238	(1,546)	Opening position as 1 April 2021
Cosgais na seirbheis				Service cost
- Cosgais làithreach na seirbheis*	-	392	(392)	- Current service cost*
Cosgais iomlan na seirbheis	-	392	(392)	Total service cost
Riadh lom				Net interest
- Teachd-a-steach bho riadh air so-mhaoinean a' phlana	95	-	95	- Interest income on plan assets
- Cosgaisean rèidh air uallaichean airson shochairan suidhichte	-	128	(128)	- Interest cost on defined benefit obligation
Riadh lom iomlan	95	128	(33)	Total net interest
Cosgais iomlan nan sochairan suidhichte aithnichte sa phrothaid no (call)	95	520	(425)	Total defined benefit cost recognised On profit or (loss)
Sruthan airgid				Cashflows
- Suimeannan pàighte le com-pàirtichean a' phlana	51	51	-	- Plan participants' contributions
- Suimeannan pàighte leis an fhastaiche	141	-	141	- Employer contributions
- Sochairan pàighte	(87)	(87)	-	- Benefits paid
Suidheachadh crìochnachaidh ris a bheil dùil	4,892	6,722	(1,830)	Expected closing position
Ath-thomhasan				Re-measurements
- Na beachdan ionmhasail air atharrachadh	-	(480)	480	- Change in financial assumptions
- Na Beachdan Deamografach air atharrachadh	-	(32)	32	- Change in Demographic Assumptions
- Gnàth-eòlas eile	-	13	(13)	- Other Experience
- Toradh bho sho-mhaoinean às aonais shuimeannan bho riadh lom	77	-	77	- Return on assets excluding amounts included in net interest
Ath-thomhasan iomlan aithnichte ann an Teachd-a-steach Iomlan Eile (OCI)	77	(499)	576	Total re-measurements recognised in Other Comprehensive Income (OCI)
Atharrachaidhean ann an Luach Cothromach So-mhaoinean a' Phlana	4,969	-	4,969	Fair value of plan assets
Luach làithreach nam fèicheanasan maoinichte	-	6,223	(6,223)	Present value of funded liabilities
Suidheachadh crìochnachaidh air 31 Màrt 2022	4,969	6,223	(1,254)	Closing position as at 31 March 2022

* Tha a' chosgais seirbheis làithreach a' gabhail a-steach cuibhreann airson cosgaisean rianachd de 0.7% 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 0.7% 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.

So-mhaoinean Luach cothromach so-mhaoinean a' phlana

Tha na so-mhaoinean gu h-ìosal 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 2023/31 March 2023					31 Màrt 2022/31 March 2022				
Seòrsa So-mhaoin Asset Category	Prisean ainmichte ann am margaidhean gnìomhach Quoted Prices in Active Markets £(000an/s)	Prisean nach eil ainmichte ann am margaidhean gnìomhach Quoted prices not in Active markets £(000an/s)	Iomlan Total £(000an/s)	%	Prisean ainmichte ann am margaidhean gnìomhach Quoted Prices in Active Markets £(000an/s)	Prisean nach eil ainmichte ann am margaidhean gnìomhach Quoted prices not in Active markets £(000an/s)	Iomlan Total £(000an/s)	%	
SEILBH ANN AN EARRANNAN/EQUITY SECURITIES									
Luchd-cleachdaidh Consumer	487.7	0.0	487.7	10	770.6	0.0	770.6	16	
Saothrachadh Manufacturing	219.1	0.0	219.1	4	383.1	0.0	383.1	8	
Cumhachd is Goireasan Energy and Utilities	-	0.0	-	-	31.1	0.0	31.1	1	
Institiùdan Ionmhasail Financial Institutions	296.7	0.0	296.7	6	481.7	0.0	481.7	10	
Slàinte is Cùram Health and Care	227.7	0.0	227.7	5	273.0	0.0	273.0	5	
Teicneòlas Fiosrachaidh Information Technology	123.8	0.0	123.8	3	280.9	0.0	280.9	6	
Eile/Other	28.6	0.0	28.6	1	59.4	0.0	59.4	1	
SEILBH ANN AM FIACHAN/DEBT SECURITIES									
Bannan Corporra (ìre seilbhe) Corporate Bonds (investment grade)	332.6	0.0	332.6	7	340.0	0.0	340.0	7	
Bannan Corporra (nach eil aig ìre seilbhe) Corporate Bonds (non-investment grade)	0.0	0.0	0.0	0	0.0	0.0	0.0	0	
Riaghaltas na RA UK Government	92.8	0.0	92.8	2	127.9	0.0	127.9	3	
Eile/Other	0.0	261.8	261.8	5	0.0	216.1	216.1	4	
EARRANNAN PRÌOBHAIDEACH/PRIVATE EQUITY									
Uile/All	0.0	385.3	385.3	8	0.0	319.7	319.7	6	
TOGALAICHEAN/REAL ESTATE									
Fo sheilbh san RA UK Property	493.0	0.0	493.0	10	536.4	0.0	536.4	11	
Fo sheilbh thall-thairis Overseas Property	0.2	0.0	0.2	0	0.0	0.0	0.0	0	

So-mhaoinean Luach cothromach so-mhaoinean a' phlana

Tha na so-mhaoinean gu h-ìosal 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 2023/31 March 2023					31 Màrt 2022/31 March 2022				
Seòrsa So-mhaoin Asset Category	Prisean ainmichte ann am margaidhean gnìomhach Quoted Prices in Active Markets £(000an/s)	Prisean nach eil ainmichte ann am margaidhean gnìomhach Quoted prices not in Active markets £(000an/s)	Iomlan Total £(000an/s)	%	Prisean ainmichte ann am margaidhean gnìomhach Quoted Prices in Active Markets £(000an/s)	Prisean nach eil ainmichte ann am margaidhean gnìomhach Quoted prices not in Active markets £(000an/s)	Iomlan Total £(000an/s)	%	
MAOINEAN SEILBHE IS URRASAN AONAICHTE/INVESTMENT FUNDS AND UNIT TRUSTS									
Earrannan Equities	1,030.4	0.0	493.0	10	498.6	0.0	498.6	10	
Bannan Bonds	88.8	0.0	88.8	2	116.2	0.0	116.2	2	
Hedge Funds Hedge Funds	-	0.0	-	-	30.7	0.0	30.7	1	
Bathar-amh Commodities	-	0.0	-	-	258.9	0.0	258.9	5	
Bun-structar Infrastructure	0.0	306.5	306.5	6	0.0	0.0	0.0	0	
Eile/Other	293.8	0.0	293.8	6	0.0	0.0	0.0	0	
FO-SHEILBH/DERIVATIVES									
Atmhorachd Inflation	0.0	0.0	0.0	0	0.0	0.0	0.0	0	
Ìre an rèidh Interest rate	0.0	0.0	0.0	0	0.0	0.0	0.0	0	
Iomlaid airgid chèin Foreign exchange	0.0	0.0	0.0	0	0.0	0.0	0.0	0	
Eile/Other	0.0	0.0	0.0	0	0.0	0.0	0.0	0	
AIRGEAD IS NITHEAN CO-IONANN/CASH AND CASH EQUIVALENTS									
Uile/All	269.2	0.0	269.2	5	244.7	0.0	244.7	5	
IOMLAIN/TOTALS	3,984	954	4,938	100	4,433	536	4,969	100	

Chaidh briseadh sìos nan so-mhaoinean gu h-ionmhasail a shealltainn dhan £100 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 dhan £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 fhathast 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 has 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.

So-mhaoinean

Mion-sgrùdadh air an t-suim a thathar a' ro-mheasadh a thèid a chur ris a' bhuannachd no call airson na h-ùine gu 31 Màrt 2024

Assets

Analysis of projected amount to be charged to profit or loss for the period to 31 March 2024

A' Bhliadhna a chrìochnaich air 31 Màrt 2024	So-mhaoinean Assets £(000an/s)	Uallaichean Obligations £(000an/s)	(Fèicheanasan)/ So-mhaoinean lom Net (Liability)/ asset £(000an/s)	% de phàigheadh % of pay	Period ended 31 March 2024
Ro-mheasadh air cosgais làithreach na seirbheis*	0	184	(184)	(21.6)	Projected Current service cost *
Cosgais na seirbheis a bh' ann a' gabhail a-steach luchd-obrach a stad a dh'obair	0	0	0	0	Past service costs including curtailments
A' bhuaidh aig rèiteachaidhean	0	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
Cosgais iomlan na seirbheis	0	184	(184)	(21.6)	Total service cost
Teachd-a-steach bho riadh air so-mhaoinean a' phlana	237	0	237	27.9	Interest income on plan assets
Riadh air uallaichean airson shochairan suidhichte	0	208	(208)	(24.5)	Interest on defined benefit obligation
Cosgais Lom Iomlan airson Riadh	237	208	29	3.4	Total Net Interest Cost
An t-suim iomlan airson Prothaid is Call	237	392	(155)	(18.2)	Total included in Profit and Loss

*Tha a' chosgais seirbheis làithreach a' gabhail a-steach cuibhreann airson cosgaisean rianachd de 0.7% den chlàr-phàigheadh. Tha an luach airgid stèidhichte air tuarastal ro-mheasta de £850,000.

*The current service cost includes an allowance for administration expenses of 0.7% of payroll. The monetary value is based on a projected payroll of £850,000.

Mion-sgrùdadh air Buaidh Atharraichean sna Prìomh Bheachdan a chaidh a Ghabhail

Sensitivity Analysis

Atharrachadh sa bheachd air 31 Màrt 2023:	Tuairmse air an uiread (%) a thèid Fèicheanasan an Fhastaike an àird Approximate % increase to Employer Liability	Tuairmse air a' chosgais a thaobh airgid Approximate monetary amount (£000)	Change in assumption at 31 March 2023:
Lùghdachadh 0.1% san Dearbh Reata Lasachaidh	2	90	0.1% decrease in Real Discount Rate
Àrdachadh 1 bliadhna ann an dùil-beatha nam ball	4	173	1 year increase in member life expectancy
Àrdachadh 0.1% san Reata Àrdachaidh airson Thuarastalan	0	5	0.1% increase in the Salary Increase Rate
Àrdachadh 0.1% san Reata Àrdachaidh airson Pheinnsenan	2	87	0.1% increase in the Pension Increase Rate

12

Buidhnean Co-cheangailte

'S e buidheann phoblach neo-roinneil a th' ann am Bòrd na Gàidhlig le taic maoineachaidh bhon Bhuidheann-stiùiridh Ath-leasachadh Foghlaim aig Riaghaltas na h-Alba. Thathar a' meas a' Bhuidheann-stiùiridh mar phàrtaidh co-cheangailte agus tron bhliadhna, bha grunn ghluasadan airgid susbainteach aig Bòrd na Gàidhlig leis a' Bhuidhinn-stiùiridh. Bha na tar-ghnìomhan sin a' gabhail a-steach Tabhartas gus Cuideachadh de £5,679,000 (2021/22 £5,579,000) mar a chaidh fhoillseachadh san Aithris air Atharrachaidhean ann an Earrainnean Luchd-pàighidh Chìsean air taobh-duilleig 113.

Rè na bliadhna, chan eil gluasad airgid susbainteach air a bhith ann eadar Ball sam bith den Bhòrd-stiùiridh agus Bòrd na Gàidhlig. Ach tha tar-ghnìomhan susbainteach air a bhith ann eadar Bòrd na Gàidhlig agus buidhnean far a bheil buaidh shusbainteach aig Buill a' Bhùird no far a bheil iad nam prìomh bhuill den luchd-stiùiridh.

Tha an clàr gu h-ìosal a' toirt mion-fhiosrachadh mu phàighidhean is aontaidhean susbainteach (£1,000 agus barrachd) a chaidh a dhèanamh sa bhliadhna ionmhais eadar Bòrd na Gàidhlig agus buidhnean far a bheil buaidh nach beag aig Buill a' Bhùird no far a bheil iad nam prìomh bhuill den luchd-stiùiridh. B' e suim nam pàighidhean seo £83,347 uile gu lèir (2021/22 £173,450) agus tha iad sin uile air an comharrachadh ann an Caiteachas Obrachaidh Eile – Cosgaisean Leasachaidh ann an Nòta 6 aig na cunntasan seo. B' e £65,485 (2021/22 £189,140) a chaidh aontachadh gu h-ìomlan agus tha iad nam pàirt de na foillseachaidhean ann an Nòta 13 - Gealltanais Teachd-a-steach.

Cha robh tar-ghnìomh sam bith eile ann le pàrtaidhean ceangailte.

Related Parties

Bòrd na Gàidhlig is a non-departmental public body sponsored by The Scottish Government Education Reform Directorate. The Directorate is regarded as a related party and during the year Bòrd na Gàidhlig has had a number of material transactions with the Directorate. These transactions comprised Grant in Aid of £5,679,000 (2021/22 £5,579,000) as disclosed in the Statement of Changes in Taxpayers Equity on page 113.

During the year no Board Members have undertaken any material transactions with Bòrd na Gàidhlig. However there have been material transactions between Bòrd na Gàidhlig and organisations where Board Members have significant influence or are key members of management.

The table below gives details of material payments and approvals (£1,000 and greater) made during the financial year between Bòrd na Gàidhlig and organisations where Board Members have significant influence or are key members of management. The total of these payments was £83,347 (2021/22 £173,450) and these are within Other Operational Expenditure – Development Costs in Note 6 to these accounts. The total of the approvals was £65,485 (2021/22 £189,140) and make up part of the disclosures in Note 13 – Revenue Commitments.

There have been no other related party transactions.

Bliadhna a Chrìochnaich air 31 Màrt 2023**Year ended 31 March 2023**

Ball a' Bhùird/Ball den Sgioba-stiùiridh Board Member/ Senior Management team member	Buidheann Organisation	An Ceangal Nature of Connection	An t-suim a chaidh a phàigheadh Payment Amount £	An t-suim a chaidh a ghealltainn Future Commitment £	Adhbhar na Suime a chaidh a Phàigheadh Purpose of Payment
Màiri T NicAonghais Mary T MacInnes	Ceòlas Uibhist Limited	Stiùiriche agus Cathraiche (Gun tuarastal) Director and Chairperson (Non-salaried) Oide pàirt-tìde (Le tuarastal) Part time tutor (salaried)	57,700	59,485	Tabhartas Com-pàirtiche Libhrigidh Delivery Partner Grant
	Cnoc Soilleir	Stiùiriche (Gun tuarastal) Director (Non-salaried)	24,000	6,000	Gaelic Officer Scheme Grant
			1,647	-	Tabhartas Coitcheann General Grant

Bliadhna a Chrìochnaich air 31 Màrt 2022**Year ended 31 March 2022**

Ball a' Bhùird/Ball den Sgioba-stiùiridh Board Member/ Senior Management team member	Buidheann Organisation	An Ceangal Nature of Connection	An t-suim a chaidh a phàigheadh Payment Amount £	An t-suim a chaidh a ghealltainn Future Commitment £	Adhbhar na Suime a chaidh a Phàigheadh Purpose of Payment
Màiri T NicAonghais Mary T MacInnes	Ceòlas Uibhist Limited	Stiùiriche agus Cathraiche (Gun tuarastal) Director and Chairperson (Non-salaried) Oide pàirt-tìde (Le tuarastal) Part time tutor (salaried)	57,700	57,700	Tabhartas Com-pàirtiche Libhrigidh Delivery Partner Grant
			2,400	-	Tabhartas Coitcheann General Grant
	Cnoc Soilleir	Stiùiriche (Gun tuarastal) Director (Non-salaried)	5,000	5,000	Tabhartas Coitcheann General Grant
7,500			-	Tabhartas Coitcheann General Grant	
Ailean Caimbeul Allan Campbell	An Comunn Gàidhealach	Ceann-suidhe (Gun tuarastal) President (Non-salaried)	100,850	125,000	Am Mòd Nàiseanta Rìoghail The Royal National Mod
			-	1,440	Tabhartas Coitcheann General Grant (Music Support)

13

Geallaidhean a thaobh Teachd-a-steach

Chithear gu h-ìosal geallaidhean a thaobh thabhartasan aig deireadh na bliadhna, 's iad sin tabhartasan a chaidh aontachadh ro 31 Màrt 2023 ach nach tèid a phàigheadh gu às dèidh sin:

	2023 £	2022 £	
Taobh a-staigh bliadhna	2,836,782	2,794,141	Within one year
Taobh a-staigh dà gu còig bliadhna	64,660	139,541	Within two to five years
Às dèidh còig bliadhna	-	-	After five years
	2,901,442	2,933,682	

Revenue Commitments

Grants commitments at the year end, comprising grants which had been approved prior to 31 March 2023 but were not payable until after that date, were due as follows:

14

Ionnsramaidean Ionmhasail

Feumaidh Bòrd na Gàidhlig a' bhuidhneachadh a bh' aig ionnsramaidean ionmhasail air cùisean sa bhliadhna a thaobh a bhith ag adhbharachadh no ag atharrachadh nan cunnartan a bha ron bhuidhneachadh nuair a bha sinn ri ar n-obair. Ri linn an t-seòrsa obrach againn agus an dòigh sa bheil a' maoineachadh Bòrd na Gàidhlig, chan eil an aon ìre de chunnart ionmhasail ann do Bhòrd na Gàidhlig agus a tha do bhuidhneachais.

An cunnart gum bi gainnead airgid ann

Tha Ministearan na h-Alba a' sònrachadh suim sa bhuidheachadh aca gach bliadhna ionmhasail mu choinneamh a' mhaoinachaidh a bhios a dhith 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 chun na h-ìre a tha air a sònrachadh sa bhuidheachadh.

Thèid suim airgid iomlan aontachadh eadar Riaghaltas na h-Alba agus Bòrd na Gàidhlig leis am bi sinn ag obrachadh sa bhliadhna ionmhasail. 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 chaidh dà 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 were two transactions conducted that were 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 ìrean 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 Bliadhna (Nòta 8), Airgead is suimeannan co-ionann ri airgead (Nòta 9) agus Malairt is nithean eile a phàighear (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).

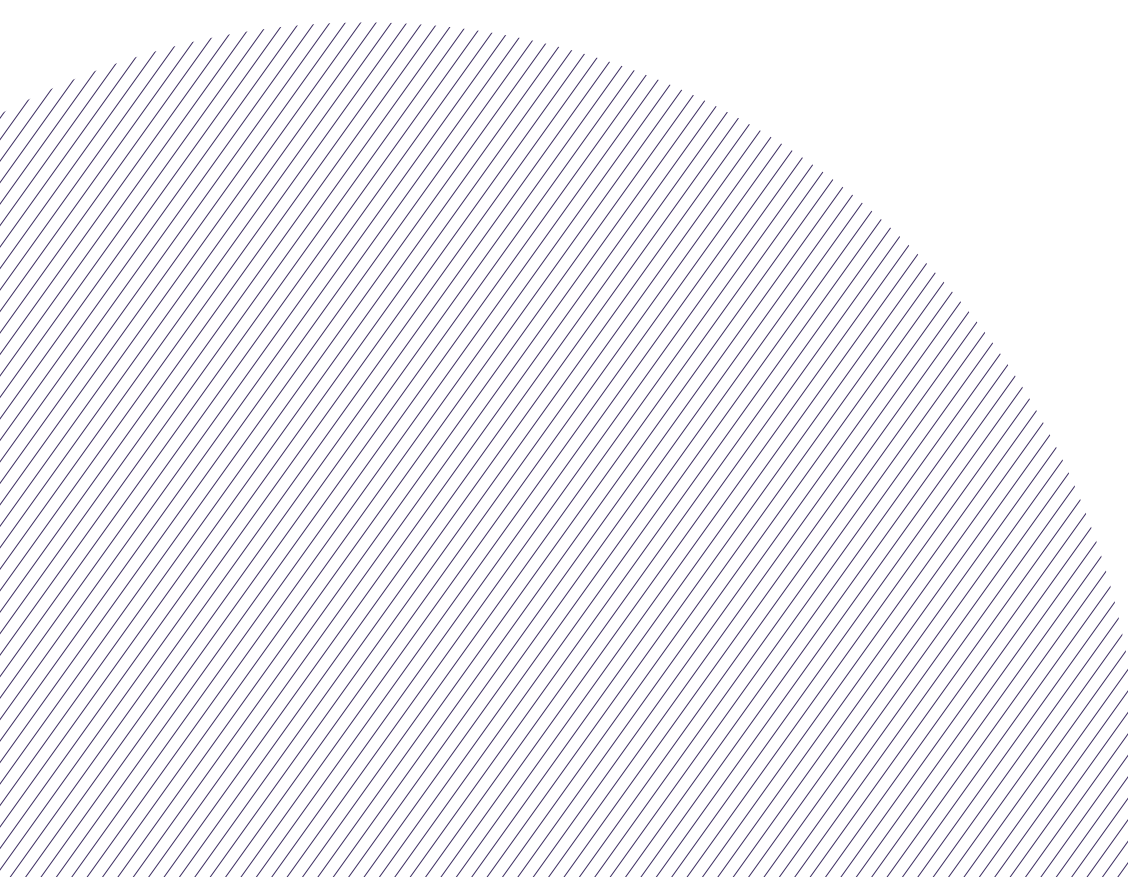
15

Tachartasan às dèidh na Duilleige Cothromachaidh

Cha robh tachartasan susbainteach ann às dèidh na duilleige cothromachaidh a dh'fheumar atharrachadh sna cunntasan no fhoillseachadh.

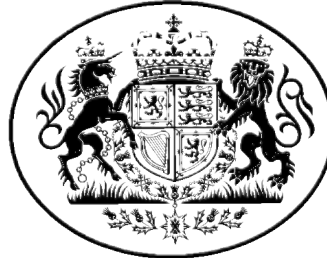
Post Balance Sheet Events

There are no material post balance sheet events that require to be adjusted in the accounts or to be disclosed.





Bòrd na Gàidhlig Bòrd na Gàidhlig
Stiùireadh le Ministearan na h-Alba Direction by The Scottish Ministers



- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>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.</p> | <p>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.</p> |
| <p>2. Cumaidh an aithris air na cunntasan airson na bliadhna ionmhais a chrìochnaich air 31 Màrt 2006, agus gach bliadhna às dèidh sin, ri prionnsapalan cunntasachd agus riatanasan foillseachaidh a gheibhear ann an Leabhran an Rìaghaltais airson Aithrisean Ionmhasail (FReM) a tha an gnìomh sa bhliadhna dhan deach an aithris air na cunntasan ullachadh.</p> | <p>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.</p> |
| <p>3. Thèid na cunntasan ullachadh gus sealladh fìor 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.</p> | <p>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.</p> |
| <p>4. Thèid na cunntasan ullachadh gus sealladh fìor 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. Tha an stiùireadh a chaidh a thoirt seachad air 31 Màrt 2006 air a chùl-ghairm.</p> | <p>4. This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 31 March 2006 is hereby revoked..</p> |

Chaidh làmh a chur ri seo le ùghdarras Mhinistearan na h-Alba

Signed by the authority of the Scottish Ministers

11 Dàmhair 2007

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 phàighear an t-airgead.

Ìsleachadh Luach

Coltach ri call luach, ach bithear ga chomharrachadh airson so-mhaoinean neo-shusbainteach, m.e., 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' cleachdadh, m.e., uidheamachd IT 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 cruinnichte.

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 is urrainnear meud an fhèicheanais a thomhas gu reusanta.

So-mhaoinean làithreach

So-mhaoin a thathar a' sùileachadh a thèid iomlaid 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 motha 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 IT a thèid a chleachdadh rè na bliadhna.

FreM

[Leabhran airson Aithrisean Ionmhasail](#) air fhoillseachadh le Roinn Ionmhais na Banrigh.

Buidheann a tha a' cumail a' dol

Thathar 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 bathar-bog a chleachdadh.

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 bathar-bog a chleachdadh. 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'fhèumar 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.



Cover

- © SandiePhotos (ranger – left),
- © Angus Forbes (gardening – left),
- © Skye Commercial Photography (pupils – centre),
- © Julie Broadfoot (officer - centre),
- © SandiePhotos (right),
- © Sgoil Uibhist a Tuath (right) © Sandie MacIver,
- © Cuach na Cloinne, © SandiePhotos (bottom)
- 1. Island communities, © SandiePhotos
- 2. Cathraiche, © Lucy Knott photography
- 3. Ceannard, © Lucy Knott Photography
- 4. Fèis at Sabhal Mòr Ostaig, © Skye Commercial Photography
- 5. Edinburgh, © Jim Divine
- 6. Student on campus, © Sabhal Mòr Ostaig
- 7. Fèis at Sabhal Mòr Ostaig © Skye Commercial Photography
- 8. Fiddle player (Fèis Phàislig), © Julie Broadfoot
- 9. Strupag and chat, © Skye Commercial Photography
- 10. Colmcille, © Co-Roinn Ghàidhlig Mhuile agus Idhe
- 11. SpeakGaelic, © SpeakGaelic/MG Alba – Will Confirm
- 12. Island communities (Calum Fraser, An Lanntair), © SandiePhotos
- 13. Glenfinnan viaduct © Roland Losslein
- 14. Stirling Activity Session © Angus Forbes
- 15. SpeakGaelic, © SpeakGaelic/MG Alba
- 16. Music students, © Sabhal Mòr Ostaig
- 17. Red squirrel, © Pearce O'Halloran
- 18. Playgroup (Parkour), © Julie Broadfoot
- 19. Poetry event (Poetry at An Crùbh), © Skye Commercial Photography
- 20. Island communities (Daliburgh Pupils), © SandiePhotos
- 21. Cuach na Cloinne, © SandiePhotos
- 22. Playgroup, wee girl (Pàrant is Pàiste Obair Dheathain), © Angus Forbes
- 23. Tree planter, the environment (North Harris Ranger), © SandiePhotos
- 24. Boy magnifying glass, © Shutterstock
- 25. Early years (Pàrant is Pàiste Obair Dheathain), © Angus Forbes
- 26. Island communities, © SandiePhotos
- 27. Daily Record Scottish Gaelic Awards, © Stevie Welsh
- 28. Teacher training, © STAND
- 29. Cathy MacDonald, Daily Record Awards, © Stevie Welsh
- 30. Winners, Daily Record Awards, © Stevie Welsh
- 31. Winner, Daily Record Awards, © Stevie Welsh
- 32. Students on Campus, © Sabhal Mòr Ostaig
- 33. Questionnaire (Màiri Mhòr nan Òrainn, Columba 1400), © Skye Commercial Photography
- 34. Sustain Island communities (Commun Eachdraidh Nis Conference), © SandiePhotos
- 35. Alzheimer fundraiser © Portree High School
- 36. Plant/finance, © Micheile Henderson
- 37. #Cleachdi badge, © CGS
- 38. Media Course at SMO, © Sabhal Mòr Ostaig
- 39. Stirling Activity Session, © Angus Forbes
- 40. Cuach na Cloinne, © Sandie Photos
- 41. Fèis at Sabhal Mòr Ostaig, © Skye Commercial Photography
- 42. Sustain Island communities, (Comunn Eachdraidh Nis Conderence), © SandiePhotos



BI
MOITEIL
AS
CÒ THU

#CLEACHDI

BE PROUD OF WHO YOU ARE