

2024-2025

# ANNUAL REPORT AND ACCOUNTS



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# Part 1

## PERFORMANCE REPORT



2

### Performance 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.



# CHAIRPERSON'S REPORT

It is my pleasure to present to you Bòrd na Gàidhlig's Annual Report and Accounts for the year 2024-25. Once again, this has been a year of success and challenge, but I am particularly pleased to note that it has been one of delivery.

The National Gaelic Language Plan 2023-28 has been in place for over a year now, and this has focused our attentions on Gaelic use in community settings and at home. We published our Corporate Plan, setting our priorities and how we will contribute to the delivery of the National Plan. The Plan is underpinned by partnership, and the work of our key delivery bodies across communities demonstrates the activity and ambition we all share for our language.

The progression of new legislation has been a key theme throughout the year with the Scottish Languages Bill making progress through the Scottish Parliament. Bòrd na Gàidhlig remain committed to the key principles of the Bill, highlighting the importance of Gaelic as a driver for social, economic and cultural development. The Draft Education Reform Bill will impact Gaelic Medium Education and we have been actively participating in the legislative process.

The census data, which was published in the summer of 2024, demonstrated the challenges that are being faced across our communities. The increase in Gaelic skills across the country is to be welcomed. However, we must focus on the issues in Gaelic speaking communities, including housing, transport, childcare, jobs, that are contributing to depopulation and population change, which is affecting language use, language transfer and language acquisition.

Our Board members have undertaken a wide range of work this year and I thank them for their diligence and commitment. I would like to especially thank Donald MacKay and Jennifer Gilmour, who both concluded their time on the Board this year, for their valuable contributions to Bòrd na Gàidhlig and Gaelic development.

I would also like to thank 'Sgioba Bòrd na Gàidhlig' led by Ealasaid MacDonald and the senior management team, whose hard work, effort and community focus is evident throughout this Annual Report.

A special thank you to our communities, of every different type, who have worked with us, and challenged us, throughout the year, ensuring that their needs are at the forefront of what we are seeking to deliver.

*Mairi I. Nic Aonghais*

Mairi MacInnes,  
Chair



# CHIEF EXECUTIVE'S REPORT

My first full year as Chief Executive of Bòrd na Gàidhlig has been one where we have taken the national policy drivers and translated this in to delivering for Gaelic across our communities. Our focus has been on delivery, and I was pleased that our Corporate Plan was agreed earlier in the year by the Scottish Government, setting out the role of and priorities for, Bòrd na Gàidhlig until 2028.



How we deliver on our targets and aspirations for Gaelic in our communities and across Scotland, is always foremost in our minds. The work done by our funded delivery bodies cross a range of key areas including education, the arts, young people and communities, has allowed for a range of activity which has enhanced Gaelic across the country. From fèisean to mòds, cèilidhs and sport, people have come together, facilitated and encouraged by these bodies, and actively participated in activity through Gaelic.

We have engaged widely with consultations, engagement and debate in relation to issues which impact on Gaelic and Gaelic speaking communities. This was particularly important when we gave evidence to the Education, Children & Young People's Committee at the Scottish Parliament as they scrutinised the draft Scottish Languages Bill. Bòrd na Gàidhlig has been steadfast throughout this process and believe the Bill is a progressive step forward on Gaelic's legislative journey. However, as we stated in our evidence, to achieve the outcomes it seeks, particularly in our communities, we need a refreshed funding model.

We were grateful for the continued support of the Scottish Government, both at Ministerial and officer level, who we worked in partnership with to further our joint purpose. Funding levels were challenging across the public sector, but we welcomed the additional funding which enabled the establishment of a new Gaelic development officers' scheme. This will allow continued targeted activity in communities, and I look forward to sharing the highlights of their work once the scheme is fully operational.

A significant amount of work has been ongoing engaging with bodies developing Gaelic language plans. This year seven Gaelic language plans were approved, and it is heartening to see the progress with bodies who are building on their initial plans. It is important to acknowledge the work of the organisations in developing these plans, and we were pleased to provide updated guidance to assist organisations on this process.

Our work in relation to 0-3 activity saw 28 organisations receive funding through our early years grant scheme. Ensuring we have a vibrant 0-3 provision is a priority area and we will continue to work towards this. An important step forward was the publication of Wilson McLeod's report 'Research on Early Years Provision'.

Bòrd na Gàidhlig is a small yet effective team and I sincerely thank all those who have contributed to the work and achievements this past year. Everyone in the team, the board and the staff, make an important and valuable contribution to ensuring we can deliver for our communities.



Ealasaid MacDonald,  
Ceannard (CEO)





# WHO WE ARE AND WHAT WE DO

## Our vision

To achieve a measurable increase in the numbers of people speaking, learning, using and supporting Gaelic.

## Who we are

Bòrd na Gàidhlig is a nondepartmental public body established by the Gaelic Language (Scotland) Act 2005 to act on behalf of the Scottish Government in support of the Gaelic language.

## What we do

### Lead

- We publish the National Gaelic Language Plan and review its delivery.
- We actively support Gaelic communities.
- 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.
- We issue statutory guidance on the development of Gaelic Language Plans

### 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 it operates [on the Bòrd na Gàidhlig website](#)

## 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.

Bòrd na Gàidhlig contributes to the National Outcomes detailed in the Framework by creating a National Gaelic Language Plan and Corporate Plan every five years. The fourth National Gaelic Language Plan was published in December 2023 and Bòrd na Gàidhlig's Corporate Plan for 2023-2028 was published in 2024. These Plans set the context for Bòrd na Gàidhlig's work and provide the objectives and priorities for all activities and decision-making. You can find out more in the Objectives and Strategies section of this report.

### National Outcomes



### National Gaelic Language Plan



### Bòrd na Gàidhlig Corporate plan



### Bòrd na Gàidhlig Annual Operational Plan

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



# ORGANISATIONAL STRUCTURE



See Directors' Report and Leadership Team for full details.

# OBJECTIVES AND STRATEGIES

## Strategic Priorities

Bòrd na Gàidhlig identified three strategic priorities in its [Corporate Plan 2023-2028](#). By 2028, in pursuit of its vision, Bòrd na Gàidhlig wants to ensure that:

- 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 are increased and more accessible
- 3 Its work informs and influences Gaelic development and policies which impact on Gaelic

Each year, Bòrd na Gàidhlig will review the Corporate Plan and prepare its annual Operating Plan, with specific actions and supporting measurement metrics/targets for each of the strategic priorities outlined in the Corporate Plan.

***“Gaelic use within communities is at the heart of the National Gaelic Language Plan 2023-28 and is a key focus for Bòrd na Gàidhlig.”***





Bòrd na Gàidhlig's 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:



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



have a globally competitive, entrepreneurial, inclusive and sustainable economy



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



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



are open, connected and make a positive contribution internationally



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



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



are well educated, skilled and able to contribute to society



value, enjoy, protect and enhance their environment



tackle poverty by sharing opportunities, wealth and power more equally



are healthy and active



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

Bòrd na Gàidhlig provides input relating to Gaelic and to rural and island communities through a range of public consultations, including on the [Islands Connectivity Plan](#) as well as supporting a wide range of initiatives and commissioning research relating to island communities and Gaelic. Bòrd na Gàidhlig funds Iomairtean officers and supports community groups to establish Gaelic usage hubs which further enhance the strong growth seen in Gaelic education over recent years.



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

Bòrd na Gàidhlig works with economic and skills development agencies to increase skills and employability for Gaelic speakers and learners. It supports a wide range of organisations which create employment in Gaelic-related developments and services. Bòrd na Gàidhlig provided advice relating to Gaelic to both the Convention of the Highlands and Islands (CoHI) and the Highlands and Islands Regional Economic Partnership ([HIREP](#)).



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

Bòrd na Gàidhlig supports a wide range of cultural activities for all ages and across many communities. Bòrd na Gàidhlig funds 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](#). Bòrd na Gàidhlig also provided input to the consultation on [Ofcom's Plan of Work 2025/26](#).



## **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 and also requires its delivery partners to embed these principles and practices in their work.





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

Bòrd na Gàidhlig supports 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. Bòrd na Gàidhlig continues to support international collaboration through the Columcille funding scheme. [Seachdain na Gàidhlig](#) projects included contributors from Australia and Canada amongst others.



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

Bòrd na Gàidhlig works with young people through a wide range of mechanisms supporting Gaelic early years' services, funding and working with [Comann nam Pàrant](#), as well as [FilmG](#) and a network of development officer posts which support young people.



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

Gaelic is one of the languages of Scotland and Bòrd na Gàidhlig ensures 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.



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

Bòrd na Gàidhlig provides advice about [Gaelic education](#), promotes [Gaelic career opportunities](#), offers guidance on routes into teaching, works 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. It funds 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 [UN Convention on the rights of the child](#) and the [Education \(Scotland\) Bill](#).



## value, enjoy, protect and enhance their environment

Through its work with public authorities and Gaelic language planning, Bòrd na Gàidhlig increases Gaelic medium resources available in the bodies that protect and enhance the environment, such as [NatureScot](#) and [Forestry Land Scotland](#) and Bòrd na Gàidhlig funds many of their Gaelic projects. Additionally, Bòrd na Gàidhlig contributes to consultations relating to the environment including [Proposal to establish a new National Park](#) and [Managing the Old and New Towns of Edinburgh World Heritage Site](#).



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

In responding to national consultations and in [CoHI](#) and HIREP meetings, Bòrd na Gàidhlig has 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.



## are healthy and active

This year again Bòrd na Gàidhlig has focused on the benefits that Gaelic language and culture bring in terms of wellbeing. Consultations responses included the [Schools Residential Outdoor Education Scotland Bill](#). Bòrd na Gàidhlig supports Comunn na Gàidhlig who deliver Gaelic Medium (GM) outdoor activities and also funds 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.



## KEY RISKS AND ISSUES

The 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, opportunities, issues and uncertainties which may impact the ability to meet the objectives set in the Corporate Plan or the contribution to the National Gaelic Language Plan. 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 Bòrd na Gàidhlig's ability to meet its 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.

Risk appetite refers to the level of comfort applied to accepting risk in the activities carried out. As a public body with a responsibility for a minority language and minority communities, Bòrd na Gàidhlig's risk appetite must balance the nature of a changeable political and economic landscape with its responsibility to act boldly in the interests of Gaelic language and culture.

The Strategic Risk Register is reviewed regularly by the Leadership Team, managers and staff, and on a quarterly basis by the Audit and Assurance Committee and Board as part of regular tracking of progress on objectives. This allows Bòrd na Gàidhlig to identify any emerging risks and remove any risks which have been resolved.

In 2024/25 the Strategic Risk Register was updated to fully incorporate the vision and strategic priorities of the Bòrd na Gàidhlig Corporate Report 2023-28. This did not add new risks but focused the review of the risks clearly on the outcomes of the new Corporate Plan.

At 31 March 2025, the key risks regarded as most significant to impact on the delivery of outcomes of the Corporate Plan were:

- Inadequate resources to deliver the Corporate Plan
- Failure to deliver through partnerships and network organisations
- Supporting growth and promotion in Gaelic education is ineffective
- Governance developments implemented in organisation are not sustained

These risks and the actions taken in the year to mitigate them are detailed in the Performance Analysis section below.



The Scottish Languages Bill continued its progress in 2024/25 and had passed Stage 2 by the end of March 2025. As the Bill is finalised and enacted it could significantly impact how Bòrd na Gàidhlig operates. As such, it is expected that the Strategic Risk Register will be expanded in 2025/26 to reflect this.

## 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.

Bòrd na Gàidhlig has reserves of £33.6k, with the pension reserve being zero. It has received confirmation of funding for the 2025/26 financial year, representing a figure higher than the Grant in Aid (GiA) received in 2024/25, and has no reason to believe that standard GiA funding will be removed following that financial year.

The Government Financial Reporting Manual (FReM 2024/25) 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.

## PERFORMANCE INDICATORS

The Corporate Plan 2023-2028, details the strategic priorities Bòrd na Gàidhlig will address over the 5 years of the Plan. These strategic priorities are:

### 1. More people are using and benefiting from Gaelic at work, at home and in the community

The daily use of Gaelic is critical to the language's survival and sustainability. Bòrd na Gàidhlig aims to support and encourage more people to use it in more situations more frequently.

A two-fold approach to increasing the use of Gaelic is required – one geared to re-energising the island and rural communities and the other to support the growing Gaelic communities in towns and cities – with a focus on young people whilst understanding the importance of an intergenerational approach.

## 2. Opportunities for people to develop their Gaelic skills at any age are increased and more accessible

Encouraging and enabling people at any age to learn Gaelic is the foundation to increasing the number of people using Gaelic.

Bòrd na Gàidhlig's ambition is to see a learner journey which is seamless from early years to tertiary level and beyond, with provision in both formal education and informal environments. The policy landscape impacts on both provision and uptake of GME and there are opportunities for growth in pre-school, primary, secondary and tertiary provision.

## 3. Bòrd na Gàidhlig's work informs and influences Gaelic development and policies which impact on Gaelic

Confidence to use a language or learn a language comes from a wide range of factors. One of those relates to status and image.

During the course of this Corporate Plan, Bòrd na Gàidhlig aims to demonstrate the important impact Gaelic has across Scottish society and beyond.

In the Corporate Plan, Bòrd na Gàidhlig identifies 6 Key Performance Indicators (KPIs) within which it outlines what it plans to achieve and the measures and targets used to assess performance.

KPI 1: More opportunities for people to use their Gaelic skills at home, work and in their communities		
Ref.	Objective	Measurable Outcome
1.1	Support the expansion of Gaelic development hubs.	Network of Gaelic Hubs will be supported.
1.2	Lead on and support the development of Community led Gaelic Language Plans.	Three Community based Gaelic Language Plans operational with a further three in development.
1.3	Develop the next level of a Gaelic Development Officers Network which will include supporting continuing professional learning.	Professional learning for Community Gaelic Development Officers in place.  Evidence that the work of the network is informing development investment decisions.

Ref.	Objective	Measurable Outcome
1.4	Support and develop online Gaelic initiatives	Register of online initiatives and resources available
1.5	Fund Gaelic events and partner organisations who deliver Gaelic events	Number of events supported
1.6	Fund the activities of a network of Key Gaelic Delivery bodies	Key Gaelic Delivery bodies in place to deliver on NGLP outcomes
1.7	Provide guidance and support to organisations to develop their knowledge and confidence in the use of Gaelic in their activities	Guidance published and readily available Stakeholder feedback

## KPI 2: More support for provision in Early Years

Ref.	Objective	Measurable Outcome
2.1	Provide advice to the GME Early Years' Service National Pilot and to local authorities in their early years Gaelic provision	Number of hours delivered by community-based Gaelic medium Early Years provision  Engagement with local authorities developing new Early Years provision
2.2	Deliver targeted promotion campaigns in relation to opportunities within the sector	An agreed promotional strategy developed with partners





<b>KPI 3: Promote the benefits of Gaelic Medium Education (GME) and Gaelic Learner Education (GLE)</b>		
Ref.	Objective	Measurable Outcome
3.1	Encourage the uptake of GME	Level of demand for GME provision
3.2	Support parent groups to identify the demand for GME provision and engage with local authorities and Government	Level of demand for GME provision Promotion of GME provision
3.3	Provide advice for local authorities in their delivery of GME	Engagement with Local Authorities developing new GME provision
3.4	Provide advice for local authorities in their delivery of GLE as part of the 1 + 2 national programme	Uptake of GME and GLE provision Promotion of Gaelic in 1+2 programme
3.5	Provide advice for local authorities in their delivery of an exemplar remit for GME Language Assistants	Promotion of Gaelic Education career opportunities
3.6	Provide advice to national education organisations in relation to the provision of GME and GLE	Record of engagement and advice to national education organisations



<b>KPI 4: More support for the learning of Gaelic</b>		
Ref.	Objective	Measurable Outcome
4.1	Coordinate and deliver an Adult Learning Strategy	Finalised, partner approved, Adult Learning Strategy
4.2	Support the SpeakGaelic and LearnGaelic initiatives	Materials available to learners at all learning levels in accordance with agreed timetable
4.3	Promote measurement of confidence in fluency in all types of learning supported by Bòrd na Gàidhlig	Updated funding conditions for Gaelic learning to include monitoring requirements.  Promotion of Gaelic in 1 + 2
4.4	Work in partnership to assist in developing innovative learning solutions that work for people and organisations	Learning solutions that are developed will be available to learners
4.5	Provide advice to national education organisations on matters relating to Gaelic learning	Record of engagement and advice national education organisations

<b>KPI 5: Gaelic has an increasing status in a diverse and open Scottish identity</b>		
Ref.	Objective	Measurable Outcome
5.1	Provide a clear voice for the place of Gaelic in Scottish public life	NGLP progress reported to Scottish Government annually  Range of promotional campaigns
5.2	Support public bodies in their statutory responsibilities in relation to Gaelic	Number of active Gaelic Language Plans  Number of network meetings attended by Plans Officers
5.3	Advise Scottish Ministers on all matters in relation to Gaelic and Gaelic Development requirements	Annual monitoring report of progress with Gaelic Language Plans  A record of advice to the Scottish Ministers

KPI 6: Bòrd na Gàidhlig is effective in its role and contributes to the delivery of NGLP4		
Ref.	Objective	Measurable Outcome
6.1	Deliver our statutory functions and responsibilities	Compliance with statutory requirements and agreed strategic priorities – verified by external audit and review
6.2	Monitor the delivery of the National Gaelic Language Plan	Annual monitoring report on progress will be provided to the Scottish Government and will be published on our website
6.3	Use the resources made available to us in an efficient and effective manner	Provide services within budget and achieve unqualified statutory accounts each year

For each year of the life of the Corporate Plan, an Operational Plan is developed which breaks down these objectives and measures into actions which allows Bòrd na Gàidhlig to measure the progress made in the pursuit of its strategic priorities.

The operational plan for 2024/25 identified 46 actions, the successful achievement of which would mark progress towards the measurable outcomes stated in the Corporate Plan. As this is the first reporting in relation to the Corporate Plan 2023 – 2028, there are no comparatives available. The results, summarised in the table below, will form the basis to allow future comparisons of performance between years.





Corporate Plan Priorities	Operational Plan Actions	Complete	In progress	Not started
1. Using and Benefiting	10	7	3	-
2. Developing Opportunities	17	9	8	-
3. Informing and Influencing	19	6	12	1
2024/25 Totals	46	22	23	1

This is the first operational plan derived from the Corporate Plan 2023-28 and actions marked as in progress will be reviewed and taken forward in the next operational plan if still relevant and appropriate. The action marked as not started will commence once sufficient staff resource in place.

With 45 out of 46 actions being either completed or in progress is viewed as a good start particularly as there were delays in the roll out of this first plan and will use these to build the 2025/26 Operational Plan.





# PERFORMANCE ANALYSIS

This section gives an assessment of the extent to which Bòrd na Gàidhlig has progressed towards achieving its Key Performance Indicators, which are linked to the five-year outcomes in the Corporate Plan.

## OPERATIONAL PERFORMANCE

The operational plan identifies the specific pieces of work which will be undertaken each year to make progress on strategic priorities which are measured through the achievement or otherwise of the KPIs.

The following table highlights some of the work completed in 2024/25 that were identified as actions for year 1 in the Operational Plan. Their completion and the successful completion of subsequent years actions will ultimately lead to outcomes identified and the achievement of the KPIs by the end of the period covered by the Corporate Plan:

KPI 1: More opportunities for people to use their Gaelic skills at home, work and in their communities			
Ref.	Objective	Measurable Outcome 2028	Yr 1 Actions
1.1	Support the expansion of Gaelic development hubs	Network of Gaelic Hubs will be supported	1/1 In progress
1.2	Lead on and support the development of Community led Gaelic Language Plans	Three Community based Gaelic Language Plans operational with a further three in development	1/2 In progress 1/2 Completed

Ref.	Objective	Measurable Outcome 2028	Yr 1 Actions
1.3	Develop the next level of a Gaelic Development Officers Network which will include supporting continuing professional learning	Professional learning for Community Gaelic Development Officers in place  Evidence that the work of the network is informing development investment decisions	1/2 In progress  1/2 Completed
1.5	Fund Gaelic events and partner organisations who deliver Gaelic events	Number of events supported	1/1 Completed
1.6	Fund the activities of a network of Key Gaelic Delivery bodies	Key Gaelic Delivery bodies in place to deliver on NGLP outcomes	1/1 Completed
1.7	Provide guidance and support to organisations to develop their knowledge and confidence in the use of Gaelic in their activities	Guidance published and readily available Stakeholder feedback	3/3 Completed

KPI 1: Achievements in 2024/25

- ✔ Review of Gaelic Officer scheme delivered
- ✔ New Gaelic Officer Scheme developed
- ✔ Leacan report published and plan implementated
- ✔ Stakeholder survey carried out



KPI 2: More support for provision in early years			
Ref.	Objective	Measurable Outcome 2028	Yr 1 Actions
2.1	Provide advice to the GME Early Years' Service National Pilot and to local authorities in their early years Gaelic provision	Number of hours delivered by community-based Gaelic medium Early Years provision  Engagement with local authorities developing new Early Years provision	2/3 In progress  1/3 Completed
2.2	Deliver targeted promotion campaigns in relation to opportunities within the sector	An agreed promotional strategy developed with partners	1/1 In progress

#### KPI 2: Achievements in 2024/25

- ✓ Review of Gaelic Early Years Provision 0-3 report published
- ✓ Register of engagement with Local Authorities created
- ✓ Early Years Toolkit update being finalised
- ✓ Promotional Strategy draft being finalised



<b>KPI 3: Promote the benefits of Gaelic Medium Education (GME) &amp; Gaelic Learner Education (GLE)</b>			
Ref.	Objective	Measurable Outcome 2028	Yr 1 Actions
3.2	Support parent groups to identify the demand for GME provision and engage with local authorities and Government	Level of demand for GME provision  Promotion of GME provision	1/3 In progress  2/3 Completed
3.3	Provide advice for local authorities in their delivery of GME	Engagement with Local Authorities developing new GME provision	3/3 Completed
3.4	Provide advice for local authorities in their delivery of GLE as part of the 1 + 2 national programme	Uptake of GME and GLE provision  Promotion of Gaelic in 1+2 programme	1/1 Completed
3.5	Provide advice for local authorities in their delivery of an exemplar remit for GME Language Assistants	Promotion of Gaelic Education career opportunities	1/2 In progress  1/2 Completed
3.6	Provide advice to national education organisations in relation to the provision of GME and GLE	Record of engagement and advice to national education organisations	1/1 Completed

### **KPI 3: Achievements in 2024/25**

- ✓ Support Local Authorities to promote their GME provision
- ✓ Launch consultation on new draft of Statutory Guidance for Gaelic Education
- ✓ Work with partners to support local authorities considering development of GME
- ✓ Attended 5 careers events



KPI 4: More support for the learning of Gaelic			
Ref.	Objective	Measurable Outcome 2028	Yr 1 Actions
4.1	Coordinate and deliver an Adult Learning Strategy	Finalised, partner approved, Adult Learning Strategy	2/2 In progress
4.2	Support the SpeakGaelic and LearnGaelic initiatives	Materials available to learners at all learning levels in accordance with agreed timetable	1/1 In progress

#### KPI 4: Achievements in 2024/25

- ✓ Meetings arranged with key stakeholders
- ✓ Plan developed for Adult Learning Strategy scoping exercise
- ✓ Report received on completion of Phase 1 of SpeakGaelic



KPI 5: Gaelic has an increasing status in a diverse and open Scottish identity			
Ref.	Objective	Measurable Outcome 2028	Yr 1 Actions
5.1	Provide a clear voice for the place of Gaelic in Scottish public life	NGLP progress reported to Scottish Government annually  Range of promotional campaigns	1/3 In progress  2/3 Completed
5.2	Support public bodies in their statutory responsibilities in relation to Gaelic	Number of active Gaelic Language Plans  Number of network meetings attended by Plans Officers	3/4 In progress  1/4 Completed
5.3	Advise Scottish Ministers on all matters in relation to Gaelic and Gaelic Development requirements	Annual monitoring report of progress with Gaelic Language Plans  A record of advice to the Scottish Ministers	2/2 In progress

**KPI 5: Achievements in 2024/25**

- ✔ Process for identifying and sharing consultations developed
- ✔ Responses submitted to relevant public consultations
- ✔ 7 Gaelic Language Plans agreed





<b>KPI 6: Bòrd na Gàidhlig is effective in its role and contributes to the delivery of NGLP4</b>			
Ref.	Objective	Measurable Outcome 2028	Yr 1 Actions
6.1	Deliver our statutory functions and responsibilities	Compliance with statutory requirements and agreed strategic priorities – verified by external audit and review	1/3 Not started 1/3 In progress 1/3 Completed
6.2	Monitor the delivery of the National Gaelic Language Plan	Annual monitoring report on progress will be provided to the Scottish Government and will be published on our website	1/1 In progress
6.3	Use the resources made available to us in an efficient and effective manner	Provide services within budget and achieve unqualified statutory accounts each year	4/6 In progress 2/6 Completed

#### **KPI 6: Achievements in 2024/25**

- ✓ Annual Report and Accounts presented to Parliament before deadline
- ✓ Internal audit recommendations applied where appropriate
- ✓ Management Accounting reporting agreed with Sgioba Stiùiridh

18



## 2024/25 IN NUMBERS

### How Bòrd na Gàidhlig Project Funding is Spent

During 2024/25 Bòrd na Gàidhlig continued its partnership with 360Giving to make the information on grants awarded more accessible and informative.

[More information on every project funded in recent years is available here.](#)



#### Highland

**68 projects**  
**£1,382k**



#### Edinburgh

**19 projects**  
**£231k**

#### Western Isles

**35 projects**  
**£1,150k**



#### Glasgow

**27 projects**  
**£525k**



#### Argyll & Bute

**20 projects**  
**£420k**

### 2023/24

#### Highland

59 projects, £1,286k

#### Western Isles

35 projects, £1,141k

#### Glasgow

28 projects, £743k

#### Argyll & Bute

20 projects, £394k

#### Edinburgh

11 projects, £205k



## PROJECTS/PEOPLE/GROUPS 2024/25

Delivery Partners **12**  
**£2,375k**

Gaelic Plans Fund **27**  
**£459k**

Gaelic Officers Scheme **21**  
**£459k**

Taic Freumhan  
Coimhearsnachd  
(Community Grants) **39**  
**£126k**

Other Awards **22**  
**£276k**

Education Grants  
(to students/  
teachers) **46**  
**£50k**

Support to Early  
Years Groups **28**  
**£124k**

Immersion  
Course Grants **2**  
**£75k**

Colmcille **14**  
**£54k**

## PROJECTS/PEOPLE/GROUPS 2023/24

Delivery Partners - **13, £2,213k.**

Gaelic Plans Fund - **36, £458k.**

Taic Freumhan Coimhearsnachd (Community Grants Scheme) - **64, £182k.**

Support to Early Years Groups - **26, £111k.**

Education Grants (to students/teachers) - **47, £54k.**

Colmcille - **19, £95k.**

Other Awards - **24, £494k.**

Immersion Course Grants - **0, £0.**

Gaelic Officers Scheme - **21, £506k.**



## ANALYSIS OF KEY RISKS

**Corporate Plan Outcome: More people are using and benefiting from Gaelic at work, at home and in the community.**

### Risk Description

- Inadequate resources to deliver the Corporate Plan

### Action Taken in 2024/25

- Business case presented to Scottish Government for additional funding.
- Effective recruitment, induction, training and development and performance management systems in place.

### Planned Actions for 2025/26

- Continue to make the case for increased funding.
- Programme for development of middle managers skills and knowledge.

**Corporate Plan Outcome: Opportunities for people to develop their Gaelic skills at any age are increased and more accessible.**

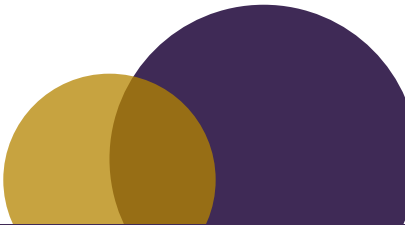
### Risk Description

- Failure to deliver through partnerships and network organisations
- Supporting growth and promotion in Gaelic education is ineffective.

### Action Taken in 2024/25

- Increased communications with key delivery bodies.
- Change in Gaelic Language Plans processes leading to engagement between Bòrd na Gàidhlig and public authorities.
- Gave consistent advice to ongoing processes for Education Reform and Scottish Languages Bill.
- Participation in regional and other fora to promote Gaelic.
- Engagement with Scottish Government Gaelic and Scots Division in collaborative work.

### Planned Actions for 2025/26

- Reporting on corporate and operational plans will focus on outcomes with effective performance metrics thereby providing clearer direction internally and externally.
  - Revision and renewal of Statutory Guidance on Gaelic Education.
  - Increased engagement with political parties on the importance of Gaelic education for normalising and growing Gaelic.
- 



## Corporate Plan Outcome: Our work informs and influences Gaelic development and policies which impact Gaelic.

### Risk Description

- Governance developments implemented in organisation are not sustained.

### Action Taken in 2024/25

- Continuous improvement planning system in place.
- Increased use of technology enabling staff to focus on higher level impact.

### Planned Actions for 2025/26

- Review and update organisational Succession Plan.
- Review work plan and training requirements.







# SPOTLIGHTS

## COMMUNITY GRANTS SCHEME

The Community Grants scheme is Bòrd na Gàidhlig's primary funding scheme for supporting organisations in delivering projects to promote and increase the usage and learning of Gaelic at community level.

In November 2023 Bòrd na Gàidhlig announced an expansion to the scheme, offering grants for up to two years for the first time – doubling the previous one year funding period, and so the scheme was opened to applications for projects that would be delivered between April 2024 and August 2026.

A total of £218,950 was awarded to 39 organisations, 30 of which would span the two years available. This funding is allocated over the two years as £126,100 in respect of 2024/25 with the remaining £92,850 for the second year of the scheme.

There was a focus on support towards young people as part of the scheme, and two organisations in receipt of the maximum £10,000 award included Iomain Cholmcille, running shinty sessions and competitions for young people across Scotland and Fèis Rois, running a series of Gaelic residential weekends in the Black Isle to allow children to be immersed in Gaelic language and culture outside of a school setting.

Support was available across the country, with Bragar and Arnol Community Trust receiving £5,000 to support their activities at Grinneabhat, Tìree Community Development Trust receiving £6,000 for their “Leugh!” project to encourage people to get involved in reading and writing in Gaelic, Bun-sgoil Taobh na Pàirce in Edinburgh receiving £2,250 to support parents of children in GME to learn Gaelic and £2,000 for Moray Gaelic Group to continue their programme of Gaelic classes and events.

Demand for the scheme considerably outstripped the available budget, with Bòrd na Gàidhlig being unable to support over 60 applications.

[More information about the range of organisations and projects receiving funding through the scheme can be found here.](#)



## QUESTIONNAIRE ON GAELIC USAGE

Each year, Bòrd na Gàidhlig runs a 24-hour flash survey on Gaelic usage titled 'Ceisteachan air Cleachdadh na Gàidhlig'. The survey is launched on the same day each year and broadly contains the same questions to allow for comparison of the answers received each year.

In 2024, Bòrd na Gàidhlig received 732 responses – a significant increase on the 626 responses received in 2023.

The key results were;

- Over 66% of respondents said that they use Gaelic daily.
- The vast majority (94.4%) of respondents said they had used Gaelic at least as often this year as they did last year, with 53.8% reporting an increase in Gaelic use over the same period.

People were also asked to compare their Gaelic usage in the past year to their usage last year in a range of situations.

- The majority of people said that they use as much (55.2%) or more (36.2%) Gaelic in their communities.
- The majority of people said that they use as much (58.1%) or more (36.2%) Gaelic with their families and at home.
- The majority of people said that they use as much (42.1%) or more (50%) Gaelic online.
- The majority of people said that they use as much (54.8%) or more (33.2%) Gaelic in school/university/college/at work.



## EVIDENCE ON GAELIC LANGUAGES BILL

The Scottish Languages Bill presents an exciting opportunity to strengthen the position of the Gaelic language in Scotland and to cement meaningful support and provision for the future. In May 2024, Bòrd na Gàidhlig's Senior Management Team gave evidence to the Education, Children, and Young People Committee as they discussed the Scottish Languages Bill. Ealasaid MacDonald, Bòrd na Gàidhlig's Ceannard (CEO), gave the opening statement and within that said:

"This is an important time for Gaelic, and decisions we take today will have a real impact on the future of our language. And by our language, I mean Scotland's language. Bòrd na Gàidhlig welcome this Bill, a step forward in the legislative journey of Gaelic, and would strongly resist any suggestion that it should not proceed. . .

". . . this Bill is part of the work in strengthening the language at a policy level. Key elements of the Bill, including the changes to the functions of Bòrd na Gàidhlig and standards for plans, will move us forward to ensuring the systems we have in place serve the language. And it is crucial that the education elements of the Bill, are enacted. Clarity is required on the central aspect, areas of linguistic significance, and the work of the committee will be crucial in ascertaining this.

"However, this legislation will not solve the issues that we face at the community development level, which require a new and transparent investment model to deliver on the targets in the new National Gaelic Language Plan.

"I must reference our submission to the Financial Memorandum of the Bill, where we underline the importance of a financial model being a core element of the success of this legislation. As we state in our submission, *In order to achieve its potential impact it must be supported across Government with fair and equitable funding and commensurate with the statutory responsibilities of Bòrd na Gàidhlig.*"

"Gaelic is more than a language. For many, myself included, it is a way of life, at the core of my being linked to my culture, heritage and aspirations for my family and my community. For Scotland, it is a key element of the society in which we live, our historical past and a key driver in our future. It is a social, economic and cultural asset. One that cannot be replaced. This legislation is a step forward. it won't provide all the solutions we need, and a priority must be to address the inadequate funding model, but it will be a key tenet on moving the provisions for Gaelic forward."



# FINANCIAL PERFORMANCE

The Government Financial Reporting Manual (FReM 2024/25) 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 £12k (2023/24 - £78k overspend) against the Scottish Government’s Grant-in-Aid allocation.

	2024/25 £000	2023/24 £000
General Fund brought forward	3	99
General Fund carried forward	34	3
Surplus / (Deficit) in the year	31	(96)
Accounting Adjustments	(43)*	18
<b>Net Cash (Overspend) / Underspend</b>	<b>(12)</b>	<b>(78)</b>
<b>Represented by:</b>		
(Overspend) / Underspend on Running Costs	18	(79)
(Overspend) / Underspend on Development Costs	(30)	1
<b>(Overspend) / Underspend in the year</b>	<b>(12)</b>	<b>(78)</b>

\*adjusted for roundings.





The Statement of Financial Position shows net asset of £34k (2023/24 - net asset of £955k). This comprises the balance in the General Fund of £34k (2023/24 - £3k) as there is no surplus or deficit on the Pension Reserve (2023/24 – surplus £952k). At 31 March 2025 the net pension fund asset in terms of IAS 19 is zero (2023/24 asset £952k). This occurred due to the limitations imposed by IAS19 preventing the overstatement of the defined benefit asset. Further information can be found in the Accounts and attached notes, in particular in the Statement of Comprehensive Net Expenditure and Statement of Changes in Taxpayers' Equity.

These Accounts have been prepared on a going concern basis which is in accordance with the FReM. See Note 2 – Accounting Policies 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 £793k (2023/24 - £286k gain). Due to the re-measurement of the return in assets there was a gain of £63k (2023/24 - £306k loss). The IAS 19 report by the actuary reported that the Board had an in year surplus, leading to a net asset position of £1,754k at 31 March 2025.

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 (£659k). The asset ceiling value has a floor of £0 and therefore as asset ceiling is less than the surplus in the defined plan, the defined benefit asset used in the accounting statements is zero.

The accounting policy for this fund is given in Note 2 to the Accounts. IAS 19 disclosures are given in Note 11. Other pension information is given in the Remuneration Report.

### **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 2024/25 of £5,475k (2023/24- £5,524k) split across the budget. Bòrd na Gàidhlig is required to operate within the financial allocation determined by Scottish Ministers for the year. In 2024/25 the cash position was as follows:

2024/25	Outtrun £000	Allocation £000	Variance £000
Core Grant-in-Aid (running costs)	1,616	1,634	-18
Funds for Gaelic Development	2,701	2,701	-
Gaelic Language Plans Implementation fund	1,170	1,140	30
<b>Total</b>	<b>5,487</b>	<b>5,475</b>	<b>12</b>

The above table reports a net overspend of £12k (2023/24 overspend of £78k) on a cash basis against the Grant-in-Aid allocation.

2023/24	Outtrun £000	Allocation £000	Variance £000
Core Grant-in-Aid (running costs)	1,813	1,734	79
Funds for Gaelic Development	2,646	2,650	-4
Gaelic Language Plans Implementation fund	1,143	1,140	3
<b>Total</b>	<b>5,602</b>	<b>5,524</b>	<b>78</b>

Sponsor Division noted the operational requirement to carry unspent monies forward to the following financial year. The balance carried forward is £9k (2023/24 £21k).



## 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. 91% of invoices were paid within 10 days and 99% within 30 days (2023/24 91% within 10 days, 99% within 30 days). The average time taken to pay creditors during the year was 4.4 days (2023/24 – 4.6 days), calculated by examining the payment period for all invoices in the year.

## COMMUNICATIONS

Communication is at the heart of Bòrd na Gàidhlig and no line of communication is more important than that between the Bòrd na Gàidhlig and people living and working in Gaelic communities. Bòrd na Gàidhlig ensure that Gaelic communities have regular opportunities to engage with, and hear about, its work as well as opportunities to actively participate in the development of publications, plans and public responses. Public consultations will always be a vital tool for gathering in-depth feedback from Gaelic communities and the wider public, but in recent years social media has also become a key tool for engaging with stakeholders. Bòrd na Gàidhlig's Communications Team, consisting of a Communications Officer and Outreach Officer, make use of social media wherever possible to ensure the visibility of work being done and to promote opportunities for Gaelic communities to engage with what it does and the Gaelic language in general the number of people engaging with Bòrd na Gàidhlig social media accounts has continued to grow, as illustrated below.

Channel	Audiences at 31 March 2025	Audiences at 31 March 2024
X (Twitter); Facebook; Instagram; LinkedIn; BlueSky.	17,312 (+2.2%)	16,943 (+4.5%)



## 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. Bòrd na Gàidhlig have adopted the Scottish Information Commissioner's Model Publication Scheme and follow its guidelines on dealing with Freedom of Information requests. In 2024/25, Bòrd na Gàidhlig received eight Freedom of Information requests, compared with nine in 2023/24.

## DATA PROTECTION

Work to maintain compliance with data protection legislation is managed with a rolling action plan, with progress made in all areas during 2024/25. Training for staff and Board Members continued to be delivered during the year with a more specialised information governance training available online 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. Bòrd na Gàidhlig submitted its latest Progress Update Review to National Records of Scotland in 2024.

The Assessment Team has now evaluated the submission and consider that Bòrd na Gàidhlig continue to take their statutory obligations seriously and are working hard to bring all the elements of their Records Management Plan into full compliance with the Act.

The next invitation for a Progress Update Review to National Records of Scotland will be issued in June 2025.

## CORPORATE

The Board approved a number of key strategies this year, including an updated Communications Strategy. Work commenced on the Aon Sgioba concept and a number of working groups set up to facilitate this new way of operating. During the year, Bòrd na Gàidhlig also reported on Best Value and updated the Best Value Statement.

Throughout the year, extensive work was carried out 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 where appropriate:



- Substance and Alcohol abuse Policy
- Recruitment Policy
- Grievance Policy
- Managing Absence Policy
- Equality, Diversity and Inclusion Policy

## PEOPLE

People, their knowledge, skills, attitude and behaviours are central to delivering organisational effectiveness, and to embedding the values of the organisation. Staff are crucial and central to the delivery of projects and services; to building 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 the agenda and Bòrd na Gàidhlig continues to focus on making it an excellent place to work to attract and retain the best people for its roles. The annual staff survey, carried out in October 2024, demonstrated consistent approval ratings across the five main areas surveyed (employee morale, job satisfaction, communications, organisational mission and personal wellbeing). Scores ranged between 72% and 97% (53% and 94% 2023). Bòrd na Gàidhlig continued to engage with staff through regular short surveys on wellbeing and working practices.

During 2024/25 Bòrd na Gàidhlig continued to support and organise its workforce, including:

- continuing the support for, and awareness of, personal wellbeing,
- training for First Aiders and Fire Wardens
- embedding the agreed set of organisational values through personal work plans,
- continuing to carry out wellbeing surveys to identify additional developments to support the team,
- providing an EAP service for all staff to access,
- ran the annual survey about communication in the organisation,
- training and development to increase leadership and people management skills, and
- adoption of a 35 hour working week

An all-staff conference was held in Inverness in April 2024. Sessions were delivered on Team Building and the development of an Aon Sgioba approach within Bòrd na Gàidhlig. Staff continue to take advantage of flexible working policies and wellbeing remains a priority with policies being revised to meet the needs of a workforce based in different locations across Scotland. A consultation was held with staff on the introduction of a Hybrid working contract which led to a successful pilot of the

proposed scheme which ran until 31 March 2025. Hybrid working as the standard operating model will be rolled out with effect from 1st April 2025 and staff terms and conditions updated to reflect this.

## 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 is a Disability Confident employer and 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.

### **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 Public Sector Equality Duty (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 for 2021-2025 which

was approved by the Equalities and Human Rights Commission. The next report on equality outcomes will be prepared in autumn 2025.

### **Statement on Equal Pay**

Bòrd na Gàidhlig is committed to promoting and embedding equality of opportunity and diversity in all aspects of employment. Bòrd na Gàidhlig are committed to the principle of equal pay for all employees and aim to eliminate any bias in its 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 14 female and 4 male employees (2023/24 – 17 female and 7 male) of Bòrd na Gàidhlig. The average hourly rate for females is 87.3% (2023/24 – 96.3%) 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 2025, Bòrd na Gàidhlig had three female and five male (2024 – three female and six male) Board Members, who are appointed by the Scottish Ministers. Additionally there is a co-opted committee member who is 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.

### **Task Force on Climate-related Financial Disclosure (TCFD)**

Bòrd na Gàidhlig is not a listed body as per [Schedule 1](#) of The Climate Change (Duties of Public Bodies: Reporting requirements) (Scotland) Order 2015, and is therefore not required to report annually on compliance with climate change duties.

Bòrd na Gàidhlig is committed to becoming carbon neutral in line with Scottish Government targets and existing risk and governance procedures encompass discussions around sustainability and climate change. However, the nature of the organisation means that relevant targets and metrics are not readily available and as such, Bòrd na Gàidhlig do not make a specific Task Force on Climate-related Financial Disclosure.

Bòrd na Gàidhlig's climate-related reporting follows under Sustainability.

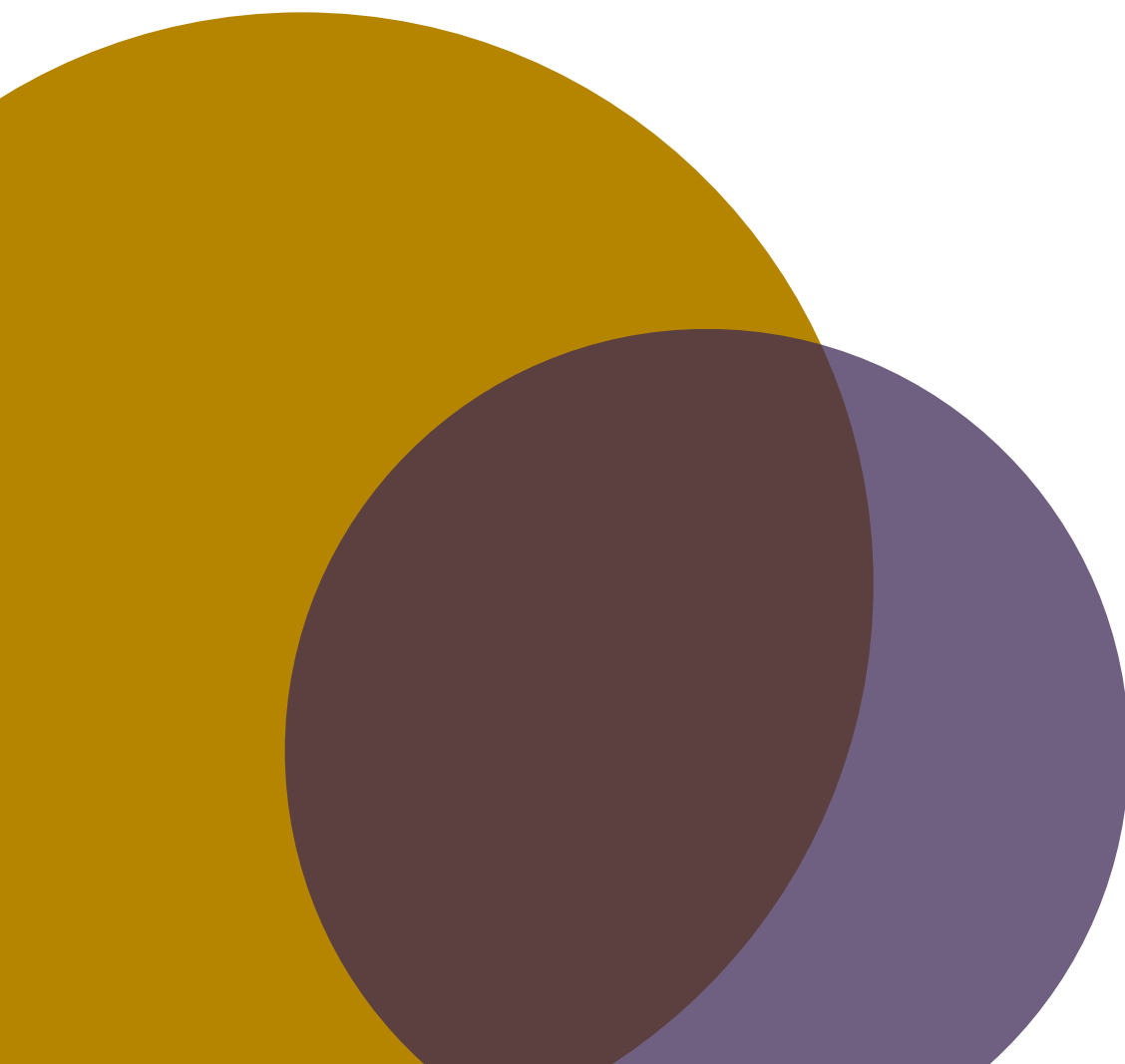
## Sustainability

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, it is focused on progress to become carbon-neutral and prepared its latest Biodiversity Duty Report in December 2024.

Bòrd na Gàidhlig now has a Hybrid workforce, with all staff working at least some of their time at home and all documentation and systems being cloud-based. Whilst travel has increased over the year Bòrd na Gàidhlig continues to operate in an environmentally sustainable manner, encouraging environmentally sustainable behaviours via the Business Travel Plan, where practical. To further inform and educate the workforce on matters of sustainability and the environment Bòrd na Gàidhlig has established a staff led Environmental Working Group.



Ealasaid MacDonald,  
Accountable Officer







# Part 2

## ACCOUNTABILITY REPORT

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### **Corporate Governance Report**

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

# 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 2024/25 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 2024/25 for the public sector context, precedes this Directors' Report.

## ACCOMMODATION

Bòrd na Gàidhlig's primary office is Great Glen House, Leachkin Road, Inverness and has a Memorandum of Terms of Occupation arrangement with NatureScot for office accommodation and related support service requirements. There are also offices in Stornoway and Glasgow.



## THE BOARD AND COMMITTEES

### Board Structure

The Board comprises the Cathraiche (Chair) and can have up to eleven non-executive Members and meets regularly throughout the year. At 31 March 2025 the Board comprised the Cathraiche and seven non-executive Members. Additionally there was one co-opted committee member. 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.

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 five 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.

### 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 2024/25 (2023/24 – five meetings). These meetings were normally attended by the Committee chair, three 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 four times during 2024/25 (2023/24 – eight times). These meetings were normally attended by the Committee chair, three Board Members, the Ceannard, Director of Development, Director of Education and Head of Finance and Corporate Affairs.

Board and Committee Membership and Attendance 2024/25			
Member	Board	Audit and Assurance Committee	Policy and Resources Committee
Donald MacKay (resigned 30/09/24)	1/2	-	2/2
Jennifer Gilmour (term ended 31/03/25)	4/5	4/4	-
Mary T MacInnes	5/5	-	2/2
Seonaidh Charity	4/5	-	4/4
Stewart Macleod	3/5	4/4	-
Robert Dunbar	4/5	3/4	-
Michelle MacLeod	3/5	-	3/4
Donald K MacPhee	5/5	4/4	-
John N MacDonald	5/5	-	4/4
Robert Mackinnon	n/a	4/4	-

### 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:

- Ealasaid Macdonald (CEO)
- Iain Macmillan (Director of Development),
- Jennifer McHarrie (Director of Education),
- 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 (2023/24 - nil).

### Personal Data Related Incidents

There was one personal data related incident recorded in the year (2023/24 – nil). This was a possible breach relating to the provider of an Employee Assistance Programme to staff. No evidence of actual breach was provided and action was taken to change supplier.



# 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.

## **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 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.

# 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 2024-25, I was supported, in my duties by a Board, its two committees, a Leadership Team and the wider staff team. Detailed information on the organisation structure is given in the Directors’ Report.

The governance framework has been in place at Bòrd na Gàidhlig for the year ended 31 March 2025 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.

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 2024/25 assesses the potential risks to the financial, operational, political and reputational aspects of the organisation if the following occur:

- there are inadequate resources to deliver the Corporate Plan,
- there is failure to deliver through partnerships and network organisations,
- supporting growth in Gaelic education is ineffective,
- people don't understand the role and functions of Bòrd na Gàidhlig,
- failure to maximise the benefits from the work undertaken by key stakeholders and delivery partners, and
- the governance developments implemented in the organisation are not sustained.

(See Key Issues and Risks 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 Manual and has been in place for the year ended 31 March 2025 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 regularly 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 the culture of continuous improvement. Best Value actions are in line with best practice standards developed by Audit Scotland and are under continuous monitoring and review.



## Review of Effectiveness

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

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

## 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.



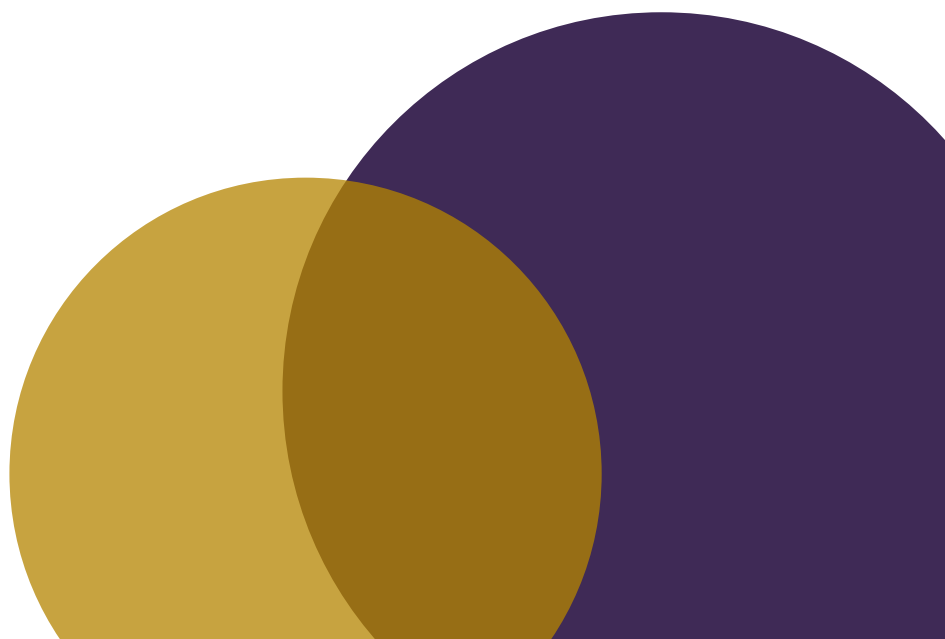
The system of internal control has been in place for the year ended 31 March 2025, and up to the date of approval of the Annual Report and Accounts and accords with guidance from Scottish Ministers provided in the SPFM.

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 2024/25 the internal audit service was provided by Wbg Services LLP. Over the course of the year the internal auditors have reported to the Audit and Assurance Committee on their independent reviews of:

- Absence Management (review adherence to process in place for absence management).
- Grants to Gaelic Organisations (review of processes and procedures in place for the approval of grants and the release of instalments).
- Review of new funding model to Delivery Partners (new system operating in way planned).
- Governance and Risk Management (to review the arrangements in place at the organisation).
- Procurement (review of processes to ensure they were operating as expected and that appropriate controls exist and were carried out in line with legislation).
- Payroll and Expenses (processes carried out in line with procedures and appropriate controls).
- External Organisations (MFOs) Performance Management (review the processes and procedures in place for the confirmation of receipt of performance reports for delivery partners and the procedures and processes applied by the Grants' Management Team).
- Follow Up Review (assessing whether the organisation has appropriately implemented the internal audit recommendations made in 2023/24 and earlier years).



## SUMMARY OF AUDIT OUTCOMES

Absence Management	Review Outcome	Benchmark
Overall Assurance	Strong	N/A
High Priority Recommendation	0	0
Medium Priority Recommendation	0	1
Low Priority Recommendation	0	1
<i>Number of Areas of Good Practice</i>	6	N/A

Procurement	Review Outcome	Benchmark
Overall Assurance	Strong	N/A
High Priority Recommendation	0	0
Medium Priority Recommendation	0	2
Low Priority Recommendation	5	2
<i>Number of Areas of Good Practice</i>	4	N/A

Grants to Gaelic Organisations	Review Outcome	Benchmark
Overall Assurance	Strong	N/A
High Priority Recommendation	0	0
Medium Priority Recommendation	0	0
Low Priority Recommendation	0	2
<i>Number of Areas of Good Practice</i>	5	N/A

Review of New Funding Model	Review Outcome	Benchmark
Overall Assurance	Strong	N/A
High Priority Recommendation	0	Unavailable
Medium Priority Recommendation	0	Unavailable
Low Priority Recommendation	0	Unavailable
<i>Number of Areas of Good Practice</i>	5	N/A

Governance and Risk Management	Review Outcome	Benchmark
Overall Assurance	Strong	N/A
High Priority Recommendation	0	0
Medium Priority Recommendation	0	1
Low Priority Recommendation	2	2
<i>Number of Areas of Good Practice</i>	6	N/A

Payroll and Expenses	Review Outcome	Benchmark
Overall Assurance	Strong	N/A
High Priority Recommendation	0	0
Medium Priority Recommendation	0	1
Low Priority Recommendation	3	2
<i>Number of Areas of Good Practice</i>	4	N/A

External Organisations (MFOs) Performance management	Review Outcome	Benchmark
Overall Assurance	Strong	N/A
High Priority Recommendation	0	0
Medium Priority Recommendation	0	0
Low Priority Recommendation	0	2
<i>Number of Areas of Good Practice</i>	6	N/A

Annual Follow-up	Review Outcome
Overall Assurance	Substantial
High Priority Recommendation	1
Medium Priority Recommendation	0
Low Priority Recommendation	1
<i>Number of Areas of Good Practice</i>	N/A

Totals	2024/25	2023/24
High Priority Recommendation	1	2
Medium Priority Recommendation	0	5
Low Priority Recommendation	11	6
<i>Number of Areas of Good Practice</i>	<i>36</i>	<i>41</i>

Benchmarking is based on the average number of recommendations made in similar audits.

It can be seen that in four of the six benchmarked audits, Bòrd na Gàidhlig out performed the benchmark, being in line with the benchmark and underperforming against the benchmark in the remaining two audits.

No benchmark was available for the Review of the New Funding Model, however no recommendations were made for this audit.

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.

Grading	Classification
High	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.
Medium	Significant issue or weakness which should be addressed by the Organisation as soon as possible.
Low	Minor issue or weakness reported where management may wish to consider our recommendation.



The eight reviews resulted in 36 areas of good practice being identified. There was one recommendation at high level identified, none at medium and eleven at low level. A comparative with 2023/24 is provided in the table.

The Internal Audit Annual report for 2024/25 stated that:

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

### **Significant Issues**

Internal Audit has produced eight reports during the year. None of these raised significant issues (2023/24 – 0) and their completion has provided assurance that systems continue to operate robustly and effectively.


### **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 the Bòrd na Gàidhlig 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. Bòrd na Gàidhlig has 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 is reviewed annually and was last reviewed in May 2024. It is included 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 2024/25.



# 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 Bòrd na Gàidhlig 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”.

### Audited

Board Members	2024/25 £000	2023/24 £000
Mary T MacInnes, Cathraiche (Chair)	15 - 20	15 - 20
Stewart Macleod	5 - 10	5 - 10
Donald MacKay (resigned September 2024)	0 - 5 (FYE 5 - 10)	5 - 10
Jennifer Gilmour (term ended 31 March 2025)	5 - 10	5 - 10
Nicola Thomson (resigned 31 December 2023)	-	5 - 10 (FYE 5 - 10)
Seonaidh Charity	5 - 10	5 - 10
Robert Dunbar (appointed 1 September 2023)	5 - 10	0 - 5 (FYE 5 - 10)
Michelle MacLeod (appointed 1 September 2023)	5 - 10	0 - 5 (FYE 5 - 10)
John N MacDonald (appointed 1 September 2023)	5 - 10	0 - 5 (FYE 5 - 10)
Donald K MacPhee (appointed 1 September 2023)	5 - 10	0 - 5 (FYE 5 - 10)

Co-opted Committee Members	2024/25 £000	2023/24 £000
Kenneth MacIver (resigned 23 January 2024)	-	0 - 5 (FYE 0 - 5)
Robert Mackinnon	0 - 5	0 - 5

	2024/25 £000	2023/24 £000
<b>Total Board and Co-opted Members' Remuneration</b>	70 - 75	65 - 70

Members pay is non-pensionable.

There were no benefits-in-kind provided in 2024/25 (2023/24 -Nil)

There were no bonuses in 2024/25 (2023/24 – 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 [Public sector pay policy](#) for further detail). The same rates are applied to co-opted Committee Members.

#### *Audited*

Remuneration of Ceannard and Leadership Team 2024/25			
Leadership Team Member	Salary £000	Pension Benefits* £000	Total £000
Ealasaid MacDonald <sup>1</sup>	90 - 95	31	120 - 125
Iain Macmillan <sup>2</sup>	50 - 55	Nil	50 - 55
Jennifer McHarrie <sup>3</sup>	75 - 80	39	115 - 120
Nicola Pearson <sup>4</sup>	70 - 75	28	95 - 100
Shona MacLennan <sup>5</sup>	N/A	N/A	N/A

Audited

Remuneration of Ceannard and Leadership Team 2023/24			
Leadership Team Member	Salary £000	Pension Benefits* £000	Total £000
Ealasaid MacDonald <sup>1</sup>	45 - 50	15	60 - 65
Iain Macmillan <sup>2</sup>	50 - 55	Nil	50 - 55
Jennifer McHarrie <sup>3</sup>	70 - 75	24	95 - 100
Nicola Pearson <sup>4</sup>	60 - 65	24	85 - 90
Shona MacLennan <sup>5</sup>	40 - 45	37	80 - 85

Note:

- 1.Ceannard, appointed 11 September 2023, FYE £85–90k
- 2.Director of Development, .61 FTE, not a member of the pension scheme
- 3.Director of Education
- 4.Head of Finance & Corporate Affairs
- 5.Ceannard, retired 30 September 2023, FYE £85–90k

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 2024/25 (2023/24- Nil).  
There were no bonuses in 2024/25 (2023/24 – 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.

**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.



	2025 £000	2024 £000	Change
Highest earning director's remuneration	90 - 95	85 - 90	6%
Average of other employees' wages and salaries	51,876	48,567	7%
Median salary	42,244	41,013	3%
Ratio	2.1	2.1	
25 <sup>th</sup> percentile salary	38,271	35,867	7%
Ratio	2.3	2.4	
75 <sup>th</sup> percentile salary	54,952	53,351	3%
Ratio	1.6	1.6	

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 2024/25, pay progression within pay bands and changes in the workforce over the year.

During the year nil employees received remuneration in excess of the Ceannard (2023/24: nil). Remuneration ranged from £30-35k to £90-95k, (2023/24: £25-30k to £85-90k)

### **Number and Cost of Exit Packages**

*Audited*

None.

### **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).

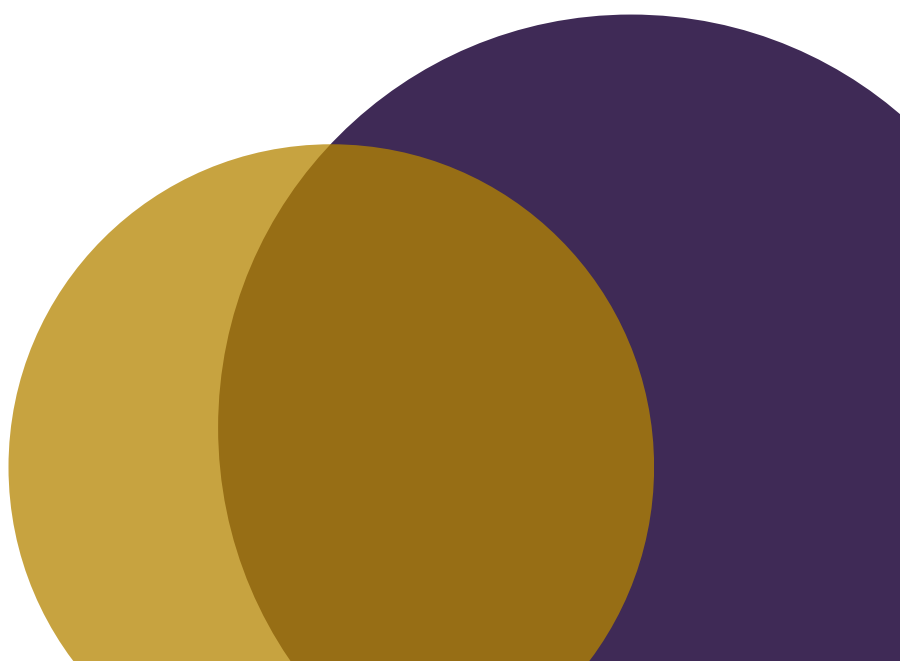
The FReM requires the disclosure of the information regarding the pension entitlements of the Board Members, Ceannard and Leadership Team.

Board Members do not have any pension entitlement.

Pension entitlements of the Leadership Team – 2024/25					
	Accrued Pension as at 31/03/25 and Related Lump Sum	Real Increase in Pension and Related Lump Sum at Pension Age	CETV at 31/03/25	CETV at 31/03/24	Real Increase in CETV
	Bandings of £5,000	Bandings of £2,500	£000	£000	£000
Ealasaid MacDonald <sup>1</sup>	0 - 5	0 - 2.5	35	12	16
Iain Macmillan <sup>2</sup>	N/A	N/A	N/A	N/A	N/A
Jennifer McHarrie <sup>3</sup>	10 - 15	0 - 2.5	158	130	22
Nicola Pearson <sup>4</sup>	0 - 5	0 - 2.5	69	45	19

Note:

- 1.Ceannard
- 2.Director of Development – not a member of the pension scheme
- 3.Director of Education – CETV at 31/03/24 restated to include transfer in and to allow consistent calculation
- 4.Head of Finance & Corporate Affairs



Pension entitlements of the Leadership Team – 2023/24					
	Accrued Pension as at 31/03/24 and Related Lump Sum	Real Increase in Pension and Related Lump Sum at Pension Age	CETV at 31/03/24	CETV at 31/03/23	Real Increase in CETV
	Bandings of £5,000	Bandings of £2,500	£000	£000	£000
Shona MacLennan <sup>1</sup>	10 - 15	0 - 2.5	224	169	51
Ealasaid MacDonald <sup>2</sup>	0 - 5	0 - 2.5	12	N/A	7
Iain Macmillan <sup>3</sup>	N/A	N/A	N/A	N/A	N/A
Jennifer McHarrie <sup>4</sup>	0 - 5	0 - 2.5	22	4	13
Nicola Pearson <sup>5</sup>	0 - 5	0 - 2.5	45	20	20

Note:

1. Ceannard (retired 30 September 2023)
2. Ceannard (appointed 11 September 2023)
3. Director of Development – not a member of the pension scheme.
4. Director of Education
5. Head of Finance & Corporate Affairs

## 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.

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 excludes 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 has allowed for the McCloud judgement in the calculation of the latest funding valuation. The Employer's funding valuation results are used as the starting point for the accounting rollforward calculations and therefore an allowance is included in the accounting disclosure.





## STAFF REPORT

*Audited*

	2024/25		2023/24	
Permanently Employed Staff	£	Number (FTE)	£	Number (FTE)
Wages and salaries	868,490	-	818,185	-
Social security costs	97,354	-	87,812	-
Pension costs	144,733	-	148,321	-
Other – taxable expense allowances	337	-	524	-
IAS 19 adjustment to pension scheme contributions	26,000	-	24,000	-
Total - permanently employed staff	1,136,914	17.6	1,078,842	17.9
Board Members				
Fees	69,202	-	67,553	-
Social security costs	802	-	1,101	-
Other – taxable expense allowances	1,010	-	1,159	-
Total - Board Members	70,714	1.0	69,813	1.2
Short term contracts				
Staff employed on short-term contracts	4,046	0.1	241,990	4.4
Totals				
Total of Staff and Board Member Payroll Costs	1,211,974	18.7	1,390,649	23.5

BÒRD NA GÀIDHLIG COMPOSITION

Unaudited

	Females 31 March 2025	Males 31 March 2025	Females 31 March 2024	Males 31 March 2024
Board Members	3	5	3	6
Co-opted Committee Members	0	1	0	1
SCS Level*	1	0	1	0
Employees	13	4	16	7

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

Staff Turnover

Unaudited

At 31 March 2025, the total FTE was 18.7 (2023/24: 23.5). Included in the 2023/24 FTE figure is 2 FTE where fixed term contracts ended 31 March 2024. During the year 2024/25, 0.92 FTE left and 0.0 FTE joined Bòrd na Gàidhlig. Exit interviews are carried out for staff who resign. Relevant feedback is considered and policies updated where appropriate.

Sickness Absence

Unaudited

Sickness absence during the year to 31 March 2025 was 132.5 days (2023/24 - 158 days), representing 2.9% (2023/24 – 2.5%) of the total number of working days. This equates to an average number of days sickness per member of staff of 7.4 days (2023/24 6.6 days). 15% of the total number of sickness absences recorded were attributed to long-term absence. Long term absence is defined as a period of continuous 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. Bòrd na Gàidhlig has an occupational health service that can be consulted 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 Bòrd na Gàidhlig employs a system of snapshot surveys. These enable the Leadership Team to focus more closely on specific issues and 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 Trade Union staff representative.

## **Policies**

### *Unaudited*

Bòrd na Gàidhlig has well-defined policies in place throughout the organisation to ensure compliance with applicable laws and related codes of practice. These policies 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 Standards of Conduct (which also outlines expectations for employees' conduct).

Further information on people policies is included in the Corporate and People sections above.

## **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 2024/25, there was one relevant union official employed at Bòrd na Gàidhlig (2023/24 – one). They spent 0.8% (2023/24 - 0.7%) of their working hours on facility time. The percentage of pay bill spent on facility time was 0% (2023/24 – 0%). Total time spent on paid trade union activities was 100% (2023/24- 100%) of total paid facility time hours.

## **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.

# 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 (2023/24 – £Nil).

### Losses and Special Payments

There were no losses or special payments in the year (2023/24 - £Nil).

### Remote Contingent Liabilities

There were no remote contingent liabilities at 31 March 2025 (2023/24 – £Nil).



Ealasaid MacDonald,  
Accountable Officer

# INDEPENDENT AUDITOR'S REPORT

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BÒRD NA GÀIDHLIG, 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 2025 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 Accounts, including material accounting policy information. 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 2024/25 Government Financial Reporting Manual (the 2024/25 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 2025 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 2024/25 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 27 May 2025. My period of appointment is three years, covering 2024/25 to 2026/27. 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 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.

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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.

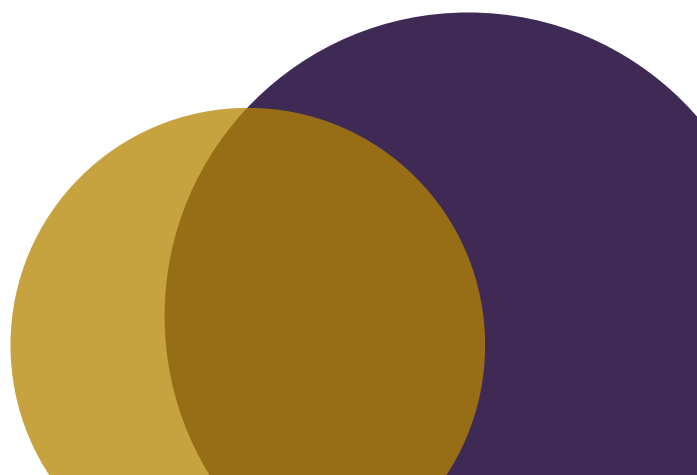
Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- 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;
- 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.

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.

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.

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



## 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.

### 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.

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.

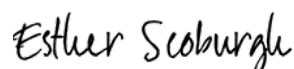
I have nothing to report in respect of these matters.

## **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.



Esther Scoburgh CPFA  
Senior Audit Manager

09 October 2025

Audit Scotland  
102 West Port  
Edinburgh  
EH3 9DN



# Part 3

## ACCOUNTS





# STATEMENT OF COMPREHENSIVE NET EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Other Operating Income	4	-	-
Total Operating Income		-	-
Staff Costs	5	(1,211,974)	(1,390,646)
Other Operational Expenditure	6	(4,258,723)	(4,253,115)
Total Operating Expenditure		(5,470,697)	(5,643,761)
Net Operating Expenditure		(5,470,697)	(5,643,761)
Finance Income	11	279,000	236,000
Finance Expense	11	(234,000)	(208,000)
Net Expenditure for the Year before Scottish Government Funding		(5,425,697)	(5,615,761)
Actuarial Gain / (Loss) on Pension Liabilities	11	(971,000)	770,000
Comprehensive Net Expenditure for the year	11	(6,396,697)	(4,845,761)

The accounting policies and notes form part of these accounts.

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

# STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Non-current Assets			
Net Pension Fund Asset	11	-	952,000
<b>Total non-current assets</b>		<b>-</b>	<b>952,000</b>
Current Assets			
Trade and other receivables	8	65,245	40,627
Cash and cash equivalents	9	9,085	20,714
<b>Total current assets</b>		<b>74,330</b>	<b>61,341</b>
<b>Total assets</b>		<b>74,330</b>	<b>1,013,341</b>
Current Liabilities			
Trade and other payables	10	(40,716)	(58,030)
<b>Total current liabilities</b>		<b>(40,716)</b>	<b>(58,030)</b>
<b>Total assets less current liabilities</b>		<b>33,614</b>	<b>955,311</b>
Non-current Liabilities			
Net Pension Fund Liability	11	-	-
<b>Total non-current liabilities</b>		<b>-</b>	<b>-</b>
<b>Total Assets less Total Liabilities</b>		<b>33,614</b>	<b>955,311</b>
Reserves			
General Fund		33,614	3,311
Pension Reserve		-	952,000
<b>Total taxpayers' equity</b>		<b>33,614</b>	<b>955,311</b>

The Board approved these Accounts on 9th October 2025 and the Accountable Officer authorised them for issue on the same date.

Signed on behalf of Bòrd na Gàidhlig.



Ealasaid MacDonald  
Accountable Officer

The accounting policies and notes form part of these accounts.

# STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
<b>Cash Flows from Operating Activities</b>			
<b>Net Operating Cost</b>		<b>(5,425,697)</b>	<b>(5,615,761)</b>
<b>Adjustments for non-cash items</b>			
Decrease/(Increase) in Receivables		(24,618)	18,598
Increase/(Decrease) in Payables		(17,314)	(873)
Current Service Costs over actual pension	11	26,000	24,000
Pension - Net Finance Costs	11	(45,000)	(28,000)
<b>Net Decrease</b>		<b>(5,486,629)</b>	<b>(5,602,036)</b>
<b>Cash Flows from Financing Activities</b>			
Scottish Government funding for year	3	5,475,000	5,524,000
<b>Scottish Government cash funding for year</b>		<b>5,475,000</b>	<b>5,524,000</b>
<b>Net increase /(decrease) in cash and cash equivalents</b>		<b>(11,629)</b>	<b>(78,036)</b>
Cash and cash equivalents at start of year	9	20,714	98,750
Cash and cash equivalents at end of year	9	9,085	20,714
Net change in cash and cash equivalent balances		(11,629)	(78,036)

# STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

FOR THE YEAR ENDED 31 MARCH 2025

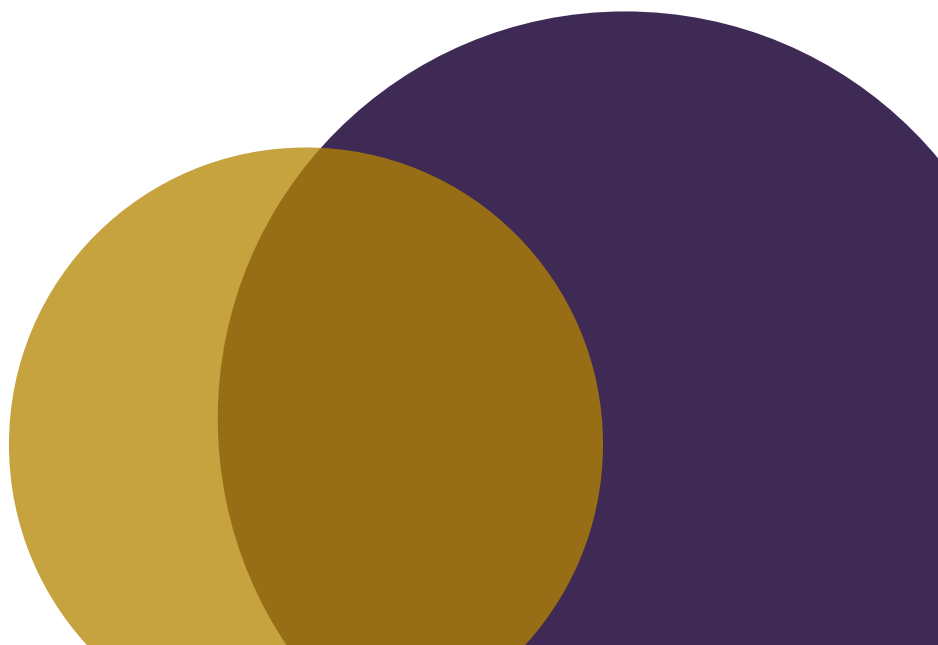
	Note	General Reserve £	Pension Fund Reserve £	Total £
Balance at 1 April 2024		3,311	952,000	955,311
<b>Net Pension Scheme Expenditure</b>				
Transfer to pension liabilities	11	26,000	(26,000)	-
Pensions - Net Finance Costs	11	(45,000)	45,000	-
Remeasurements of retirement benefit obligations	11	-	(971,000)	(971,000)
Operating deficit		(5,425,697)	-	(5,425,697)
<b>Total recognised income and expense for 2024-25</b>		<b>(5,444,697)</b>	<b>(952,000)</b>	<b>(6,396,697)</b>
Funding from Scottish Government	3	5,475,000	-	5,475,000
<b>Balance at 31 March 2025</b>		<b>33,614</b>	<b>-</b>	<b>33,614</b>



## FOR THE YEAR ENDED 31 MARCH 2024

	Note	General Reserve £	Pension Fund Reserve £	Total £
<b>Balance at 1 April 2023</b>		<b>99,072</b>	<b>178,000</b>	<b>277,072</b>
<b>Net Pension Scheme Expenditure</b>				
Transfer to pension liabilities	11	24,000	(24,000)	-
Pensions - Net Finance Costs	11	(28,000)	28,000	-
Remeasurements of retirement benefit obligations	11	-	770,000	770,000
Operating deficit		(5,615,761)	-	(5,615,761)
<b>Total recognised income and expense for 2023/24</b>		<b>(5,619,761)</b>	<b>774,000</b>	<b>(4,845,761)</b>
Funding from Scottish Government	3	5,524,000	-	5,524,000
<b>Balance at 31 March 2024</b>		<b>3,311</b>	<b>952,000</b>	<b>955,311</b>

The accounting policies and notes form part of these accounts.





# NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

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 2024-25 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.

Non-current Assets

Bòrd na Gàidhlig reviewed the minimum level of capitalisation for a non-current assets and, in line with other public bodies, increased this to £5,000 for individual purchases.

Bòrd na Gàidhlig have no non-current assets.

## 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. Bòrd na Gàidhlig 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 Bòrd na Gàidhlig makes employer's contributions to pension funds or pays any pensions for which it is directly responsible. The Pensions Reserve has a zero balance resulting from the application of IAS19 and IFRIF 14, where the present value of future service contributions is higher than the present value of future service cost. Where this occurs, the economic benefit available as a reduction in future contributions is floored at £0. The asset ceiling applied is therefore £0. See Note 11 for further details.

## Cash and Cash Equivalents

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

## 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 Bòrd na Gàidhlig's consideration of the appropriateness of the going concern basis for the current year is detailed in the Performance Report.

## 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.

## **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 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.

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 Accounting 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 2024. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements:

- IFRS S1: General Requirements for Disclosure of Sustainability-related Financial Information.
- IFRS S2: Climate-related Disclosures.
- Amendment to IFRS 16: Lease Liability in a Sale and Leaseback.
- Amendment to IAS 7: Supplier Finance Arrangements.

B) Standards, amendments and interpretations early adopted this year.

There are no new standards, amendments or interpretations early adopted this year.

C) Standards, amendments and interpretations issued but not adopted this year.

At the date of authorisation of these financial statements, Bòrd na Gàidhlig has not applied the following new and revised IFRS Standards that have been issued but are not yet effective:

- Amendment to IAS 21: Lack of Exchangeability. Applicable for periods beginning on or after 1 January 2025.
- Amendment to the SASB standards to enhance international applicability. Applicable for periods beginning on or after 1 January 2025

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.

## Key Sources of Judgement, Estimation & Uncertainty

In the application of Bòrd na Gàidhlig'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. For prudence, in 2024/25 Bòrd na Gàidhlig has recognised a £0 pension asset, being the lower of the calculated asset ceiling and the actuarial pension asset. The 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

#### Grant-in-Aid

	2025 £	2024 £
Total Grant-in-Aid received credited to the General Reserve in the Statement of Financial Position	5,475,000	5,524,000

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

#### Other Income

	2025 £	2024 £
No other income was received in 2024/25	-	-

## 5

## Staff Costs

	2025 £	2024 £
Wages and salaries (including Board Members)	942,199	1,074,619
Social security costs	98,488	108,815
Contributions to pension scheme	145,287	183,212
IAS 19 adjustment to pension contributions	26,000	24,000
<b>Total Staff Costs</b>	<b>1,211,974</b>	<b>1,390,649</b>

Further analysis of staff costs is in the Staff Report.

The calculation of the IAS 19 adjustment is detailed in Note 11.

## 6

## Other Operational Expenditure

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.

	2025 £	2024 £
<b>Other Operational Expenditure - Running Costs</b>		
Board and Staff Costs (excluding Salary costs)	52,803	73,773
Audit Fees (external audit)	18,530	18,180
Office Running Costs	222,627	225,866
PR & Marketing	6,432	20,895
Professional Fees	87,718	125,565
	<b>388,110</b>	<b>464,279</b>

	2025 £	2024 £
<b>Other Operational Expenditure - Development Costs</b>		
Increasing the use of Gaelic	2,816,860	2,269,404
Increasing the learning of Gaelic	688,983	1,201,483
Promoting a positive image of Gaelic	364,770	317,949
	<b>3,870,613</b>	<b>3,788,836</b>
<b>Total Other Operational Expenditure</b>	<b>4,258,723</b>	<b>4,253,115</b>

## 7

**Property, Plant and Equipment**

Bòrd na Gàidhlig do not hold any assets that fall into the category of Property Plant and Equipment.

The assets recorded in the Property, Plant and Equipment register were donated to other Gaelic bodies or disposed of a number of years ago. These were written off in 2024.

2023/24	Office Equipment £	Fixtures & Fittings £	Computer Equipment £	Total £
<b>Cost</b>				
At 1 April 2023	6,420	14,964	62,493	83,877
Additions	-	-	-	-
Disposals	(6,420)	(14,964)	(62,493)	(83,877)
At 31 March 2024	-	-	-	-

2023/24	Office Equipment £	Fixtures & Fittings £	Computer Equipment £	Total £
Depreciation				
At 1 April 2023	6,420	14,964	62,493	83,877
Provided in Year	-	-	-	-
Relating to Disposals	(6,420)	(14,964)	(62,493)	(83,877)
At 31 March 2024	-	-	-	-
Net Book value at 31 March 2024	-	-	-	-
Net Book value at 1 April 2023	-	-	-	-

8

Trade and Other Receivables

Amounts Falling Due Within One Year:	2025 £	2024 £
Prepayments and Accrued Income	65,245	40,627
Trade and Other Receivables	-	-
Total Other Receivables	65,245	40,627

## 9

## Cash and Cash Equivalents

	2025 £	2024 £
Balance at 1 April	20,714	98,750
Net change in cash and cash equivalent balances	(11,629)	(78,036)
Balance at 31 March	9,085	20,714
The following balances at 31 March 2025 were held:		
Government Banking Service and cash in hand.	9,085	20,714
	<b>9,085</b>	<b>20,714</b>

## 10

## Trade and Other Payables

Amounts Falling Due Within One Year	2025 £	2024 £
Trade Payables	-	-
Accruals and Deferred Income	40,716	58,030
	40,716	58,030

## 11

## Pensions

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



Data

Employer membership statistics

	Number	Total Salaries and Pensions £000	Average Age
	At 31 March 2023		
Actives	22	874	56
Deferred pensioners	26	118	53
Pensioners	9	73	71

The data in the table is at the most recent funding valuation date of 31 March 2023.

Payroll

Assumed total pensionable payroll for the period 1 April 2024 to 31 March 2025 based on information provided	£830,000
--	----------

Investment Returns

The return on the Fund in market value terms for the period to 31 March 2025 is estimated based on actual Fund returns as provided by the Highland Council.

Actual return from 1 April 2024 to 31 March 2025	3.7%
--	------

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 97](#).

The Actuary has estimated the bid value of the Fund's assets as at 31 March 2025 to be £6.021m based on information provided by Highland Council and allowing for index returns where necessary.

### Assumptions

Period Ended	31 March 2025	31 March 2025
	%P.A.	
Pension Increase Rate	2.75%	2.75%
Salary Increase Rate	3.55%	3.55%
Discount Rate	5.80%	4.85%

### Mortality

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2023 model, with a 15% weighting of 2023 (and 2022) data, 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.

	Males	Females
Current pensioners	22.6	24.3
Future pensioners*	22.4	24.8

\* Figures assume members aged 45 as at the formal valuation date.

### Historic Mortality

Life expectancies for the prior period end are based on the Fund's VitaCurves. The allowance for future life expectancies is shown below.

Current Pensioners	Future Pensioners
CMI 2022 model, with a 25% weighting of 2022 data, 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.	CMI 2022 model, with a 25% weighting of 2022 data, 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.

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.

## Commutation

An allowance is included for future retirements to elect to take 65% of the maximum additional tax-free cash up to HMRC limits.

## Change in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2025

Period ended 31 March 2025	Assets £000	Obligations £000	Net Assets/(Liabilities) £000
Fair value of plan assets	5,718	-	5,718
Present value of funded obligations	-	4,766	(4,766)
<b>Opening position as 1 April 2024</b>	<b>5,718</b>	<b>4,766</b>	<b>952</b>
Service cost			
- Current service cost*	-	171	(171)
<b>Total service cost</b>	<b>-</b>	<b>171</b>	<b>(171)</b>
Net interest			
- Interest income on plan assets	279	-	279
- Interest cost on defined benefit obligation	-	234	(234)
<b>Total net interest</b>	<b>279</b>	<b>234</b>	<b>45</b>
<b>Total defined benefit cost recognised in profit or (loss)</b>	<b>279</b>	<b>405</b>	<b>(126)</b>
Cashflows			
- Plan participants' contributions	57	57	-
- Employer contributions	145	-	145
- Benefits paid	(115)	(115)	-
<b>Expected closing position</b>	<b>6,084</b>	<b>5,113</b>	<b>971</b>

Period ended 31 March 2025	Assets £000	Obligations £000	Net Assets/(Liabilities) £000
Re-measurements			
- Change in financial assumptions	-	(793)	793
- Change in demographic assumptions	-	(7)	7
- Other experience †	-	(46)	46
- Return on assets excluding amounts included in net interest	(63)	-	(63)
- IFRIC 14 Asset Ceiling Adjustment***	-	1,754	(1,754)
<b>Total re-measurements recognised in Other Comprehensive Income (OCI)</b>	<b>(63)</b>	<b>908</b>	<b>(971)</b>
Fair value of plan assets	6,021	-	6,021
Present value of funded Obligations**	-	4,267	(4,267)
IFRIC 14 Asset Ceiling Adjustment***	-	1,754	(1,754)
<b>Closing position as at 31 March 2025</b>	<b>6,021</b>	<b>6,021</b>	<b>-</b>

\* 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 £1,980,000, £1,319,000 and £968,000 in respect of employee members, deferred pensioners and pensioners respectively at 31 March 2025.

\*\*\* 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 present value of future service cost was calculated to be £6,072,000 and the present value of future service contributions was calculated to be £6,731,000. The economic benefit available as a reduction in future contributions is floored at £0 and therefore the asset ceiling is therefore £0 for 2024/25.

- † Within the other experience item, the funded obligations have decreased by £46,000 as a result of the pension increase order being different to the previous assumption.

<b>Period Ended 31 March 2024</b>	<b>Assets £000</b>	<b>Obligations £000</b>	<b>Net Assets/(Liabilities) £000</b>
Fair value of plan assets	4,938	-	4,938
Present value of funded liabilities	-	4,327	(4,327)
<b>Opening position as 1 April 2023</b>	<b>4,938</b>	<b>4,327</b>	<b>611</b>
Service Cost			
- Current service cost*	-	207	(207)
<b>Total service cost</b>	<b>-</b>	<b>207</b>	<b>(207)</b>
Net Interest			
- Interest income on plan assets	236	-	236
- Interest cost on defined benefit obligation	-	208	(208)
<b>Total net interest</b>	<b>-</b>	<b>208</b>	<b>(208)</b>
<b>Total defined benefit cost recognised in the profit or (loss)</b>	<b>236</b>	<b>415</b>	<b>(179)</b>
Cashflows			
- Plan participants' contributions	64	64	-
- Employer contributions	183	-	183
- Benefits paid	(201)	(201)	-
<b>Expected closing position</b>	<b>5,220</b>	<b>4,605</b>	<b>615</b>



Period Ended 31 March 2024	Assets £000	Obligations £000	Net Assets/(Liabilities) £000
<b>Re-measurements</b>			
- Change in financial assumptions	-	(286)	286
- Change in demographic assumptions	-	(61)	61
- Other experience	192	508	(316)
- Return on assets excluding amounts included in net interest	306	-	306
- IFRIC 14 Asset Ceiling Adjustment***	433	-	433
<b>Total re-measurements recognised in Other Comprehensive Income (OCI)</b>	<b>931</b>	<b>161</b>	<b>770</b>
Fair value of plan assets	5,718	-	5,718
Present value of funded liabilities	-	4,766	(4,766)
IFRIC 14 Asset Ceiling Adjustments	-	-	-
<b>Closing position as at 31 March 2024</b>	<b>5,718</b>	<b>4,766</b>	<b>952</b>

\* 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.

## Assets

### Fair Value of Plan Assets

The below asset values are at bid value as required under IAS 19.

**31 March 2025**

Asset Category	Quoted Prices in Active Markets £000	Quoted Prices Not in Active Markets £000	Total  000	%
<b>Equity Securities:</b>				
Consumer	466.3	-	466.3	8%
Manufacturing	254.0	-	254.0	4%
Energy and Utilities	-	-	-	0%
Financial Institutions	200.6	-	200.6	3%
Health and Care	129.4	-	129.4	2%
Information Technology	169.2	-	169.2	3%
Other	-	-	-	0%
<b>Debt Securities:</b>				
Corporate Bonds (investment grade)	877.7	-	877.7	15%
Corporate Bonds (non- investment grade)	-	-	-	0%
UK Government	712.2	-	712.2	12%
Other	-	330.8	330.8	5%
<b>Private Equity:</b>				
All	-	390.8	390.8	6%
<b>Real Estate:</b>				
UK Property	525.7	-	525.7	9%
Overseas Property	-	-	-	0%

31 March 2025

Asset Category	Quoted Prices in Active Markets £000	Quoted Prices Not in Active Markets £000	Total  £000	%
<b>Investment funds and unit trusts:</b>				
Equities	971.5	-	971.5	16%
Bonds	-	-	-	0%
Hedge Funds	-	-	-	0%
Commodities	-	-	-	0%
Infrastructure	-	389.8	389.8	6%
Other	-	215.3	215.3	4%
<b>Derivatives:</b>				
Inflation	-	-	-	0%
Interest rate	-	-	-	0%
Foreign exchange	-	-	-	0%
Other	-	-	-	0%
<b>Cash and Cash Equivalents:</b>				
All	387.7	-	387.7	6%
<b>Totals</b>	<b>4,694</b>	<b>1,327</b>	<b>6,021</b>	<b>100%</b>

31 March 2024

Asset Category	Quoted Prices in Active Markets £000	Quoted Prices Not in Active Markets £000	Total  £000	%
<b>Equity Securities:</b>				
Consumer	596.7	-	596.7	10%
Manufacturing	371.4	-	371.4	6%
Energy and Utilities	-	-	-	0%
Financial Institutions	272.5	-	272.5	5%
Health and Care	209.6	-	209.6	4%
Information Technology	215.0	-	215.0	4%
Other	-	-	-	0%
<b>Debt Securities:</b>				
Corporate Bonds (investment grade)	319.3	-	319.3	6%
Corporate Bonds (non- investment grade)	-	-	-	0%
UK Government	139.3	-	139.3	2%
Other	-	338.2	338.2	6%
<b>Private Equity:</b>				
All	-	393.4	393.4	7%
<b>Real Estate:</b>				
UK Property	504.0	-	504.0	9%
Overseas Property	-	-	-	0%

31 March 2024

Asset Category	Quoted Prices in Active Markets £000	Quoted Prices Not in Active Markets £000	Total  £000	%
<b>Investment funds and unit trusts:</b>				
Equities	1,256.0	-	1,256.0	22%
Bonds	84.9	-	84.9	1%
Hedge Funds	-	-	-	0%
Commodities	-	-	-	0%
Infrastructure	-	345.7	345.7	6%
Other	-	330.3	330.3	6%
<b>Derivatives:</b>				
Inflation	-	-	-	0%
Interest rate	-	-	-	0%
Foreign exchange	-	-	-	0%
Other	-	-	-	0%
<b>Cash and Cash equivalents:</b>				
All	341.7	-	341.7	6%
<b>Totals</b>	<b>4,310</b>	<b>1,408</b>	<b>5,718</b>	<b>100%</b>

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.

## Analysis of projected amount to be charged to profit or loss for the period to 31 March 2026

Period Ended 31 March 2026	Assets	Obligations	Net (Liability) /Asset	% of pay
	£000	£000	£000	
Projected Current service cost *	0	132	(132)	(15.9%)
Past service costs including curtailments	0	0	0	0.0%
Effect of settlements	0	0	0	0.0%
<b>Total service costs</b>	<b>0</b>	<b>132</b>	<b>(132)</b>	<b>(15.9%)</b>
Interest income on plan assets	350	0	350	
Interest on defined benefit obligation	0	248	(248)	
<b>Total Net Interest Cost</b>	<b>350</b>	<b>248</b>	<b>102</b>	
<b>Total included in Profit and Loss</b>	<b>350</b>	<b>380</b>	<b>(30)</b>	

\* 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 £830,000.



## Sensitivity Analysis

Change in Assumption at 31 March 2025:	Approximate % Increase to Employer Liability	Approximate Monetary Amount £000
0.1% decrease in Real Discount Rate	2%	76
1 year increase in member life expectancy	4%	171
0.1% increase in the Salary Increase Rate	0%	2
0.1% increase in the Pension Increase Rate	2%	76

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### 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 £5,475,000 (2023/24 £5,524,000) as disclosed in the Statement of Changes in Taxpayers Equity.

During the year no Board Members or members of the Senior Management Team have undertaken any material transactions with Bòrd na Gàidhlig. However there have been material transactions between Bòrd na Gàidhlig and organisations where Board Members or members of the Senior Management Team 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 £286,691 (2023/24 £387,988) and these are within Other Operational Expenditure – Development Costs in Note 6 to these accounts. The total of future approvals was £113,596 (2023/24 £150,300) and make up part of the disclosures in Note 13 – Revenue Commitments.

2024/25

Board / Senior Management Team Member	Organisation	Nature of Connection	Payment Amount £	Future Commitments £	Purpose of Payment
Mairi T MacInnes	Ceòlas Uibhist Limited	Director and Chairperson / Part time Tutor	£80,000	£0	Delivery Partner Grant
Mairi T MacInnes	Cnoc Soilleir	Director	£21,903	£1,024	Gaelic Officer Scheme
Donald MacPhee	FC Sonas	Chairperson	£26,069	£1,409	FC Sonas Football Development Officer
Donald MacPhee	FC Sonas	Chairperson	£2,000	£0	Fèis Ball-Coise Colmcille
Donald MacPhee	FC Sonas	Chairperson	£3,200	£800	Cuach nan Gàidheal / The Gaels Cup
Donald MacPhee	Glasgow City Council	Employed as Gaelic Development Officer	£34,000	£96,500	Glaschu 2024-27
Donald MacPhee	Glasgow City Council	Employed as Gaelic Development Officer	£5,940	£3,100	Interim support / Sports & Business Development
Michelle MacLeod	Theatre gu Leòr	Chairperson	£62,000	£0	Theatre gu Leòr
Michelle MacLeod	University of Aberdeen	Gaelic Professor	£18,400	£3,688	Gaelic Development Officer
Michelle MacLeod	University of Aberdeen	Gaelic Professor	£2,924	£0	Oifigear Gàidhlig
Robert Dunbar	Ionad Gàidhlig Dhùn Èideann	Board Member	£11,485	£3,075	Oifigear Leasachaidh
Robert Dunbar	University of Edinburgh	Professor of Celtic, Celtic & Scottish Studies	£1,800	£0	Sgrìobhadair air Muinntireas
Robert Dunbar	University of Edinburgh	Professor of Celtic, Celtic & Scottish Studies	£1,000	£0	Gaelic for Semi-speakers
Robert Dunbar	University of Edinburgh	Professor of Celtic, Celtic & Scottish Studies	£16,000	£4,000	Èist Ecosystem for Interactive Speech Technologies

## 2023/24

Board / Senior Management Team Member	Organisation	Nature of Connection	Payment Amount £	Future Commitments £	Purpose of Payment
Mairi T MacInnes	Ceòlas Uibhist Limited	Director and Chairperson / Part time Tutor	£59,485	£80,000	Delivery Partner Grant
Mairi T MacInnes	Ceòlas Uibhist Limited	Director and Chairperson / Part time Tutor	£44,000	£0	Gaelic Officer Scheme
Mairi T MacInnes	Cnoc Soilleir	Director	£6,000	£0	Gaelic Officer Scheme
Seonaidh Charity	CLAS	Chair	£4,000	£0	General Grants
Donald MacPhee	FC Sonas	Vice Chair	£8,000	£2,000	Colmcille
Donald MacPhee	FC Sonas	Vice Chair	£5,000	£0	Gaelic Officer Scheme
Donald MacPhee	FC Sonas	Vice Chair	£3,200	£800	Taic Freumhan Coimhearsnachd
Donald MacPhee	Glasgow City Council	Employed as Gaelic Development Officer	£17,040	£5,500	GLAIF/MPG
Ealasaid MacDonald	MG ALBA	Previously Director of MG ALBA	£45,173	£0	Delivery partner Grant
Ealasaid MacDonald	MG ALBA	Previously Director of MG ALBA	£130,000	£0	SpeakGaelic 2023/24 (Goireasan teagaisg)
Ealasaid MacDonald	MG ALBA	Previously Director of MG ALBA	£8,000	£0	SpeakGaelic - Leabhar
Michelle MacLeod	Theatre gu Leòr	Chairperson	£58,090	£62,000	Delivery Partner Grant

There have been no other related party transactions.

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Revenue Commitments

Grants commitments at the year end, comprising grants which had been approved prior to 31 March 2025 but were not payable until after that date, were due as follows:

	2025 £	2024 £
Within one year	548,915	2,705,301
Within two to five years	536,654	134,240
After five years	-	-
	1,085,569	2,839,541

14

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.

### 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

### 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**

**DIRECTION BY THE SCOTTISH MINISTERS**



1. The Scottish Ministers, in pursuance of Paragraph 8(a) of Schedule 1 of the Gaelic Language (Scotland) Act 2005, hereby give the following direction.
2. The statement of accounts for the financial year ended 31 March 2006, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared.
3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
4. This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 31 March 2006 is hereby revoked..

Signed by the authority of the Scottish Ministers

11 October 2007

A handwritten signature in black ink, appearing to read 'Heather Reid', is written over a light blue horizontal line.



# GLOSSARY OF FINANCIAL TERMS

## **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.

## **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.

# PHOTO CREDITS

1. Ceòlas
  2. Etive Photography for Theatre Gu Leòr
  3. Lucy Knott for Bòrd na Gàidhlig
  4. Lucy Knott for Bòrd na Gàidhlig
  5. An Comunn Gàidhealach
  6. An Comunn Gàidhealach.
  7. Comunn na Gàidhlig
  8. Comunn na Gàidhlig
  9. Fèisean nan Gàidheal
  10. Skye Commercial Photography for Bòrd na Gàidhlig
  11. Fèisean nan Gàidheal
  12. Etive Photography for Theatre Gu Leòr
  13. Comunn na Gàidhlig
  14. Ceòlas
  15. Skye Commercial Photography for Bòrd na Gàidhlig
  16. Skye Commercial Photography for Bòrd na Gàidhlig
  17. An Comunn Gàidhealach
  18. Ceòlas
  19. An Comunn Gàidhealach
  20. Ceòlas
  21. Comunn na Gàidhlig
  22. Ainmean Àite na h-Alba
  23. Ceòlas
  24. Ceòlas
  25. An Comunn Gàidhealach
  26. Julie Broadfoot for Bòrd na Gàidhlig
  27. Julie Broadfoot for Bòrd na Gàidhlig
  28. Acair
  29. Ainmean Àite na h-Alba
  30. An Comunn Gàidhealach
  31. Julie Broadfoot for Bòrd na Gàidhlig
  32. An Comunn Gàidhealach
  33. An Comunn Gàidhealach
  34. Acair
  35. Acair
- Cutting Peat (Cover).
- Strabang, Oban (1).
- Mary MacInnes, Bòrd na Gàidhlig Cathraiche (Chair).
- Ealasaid MacDonald, Bòrd na Gàidhlig Ceannard (CEO)
- Royal National Mòd Traditional Gold Medal Final
- Finlay Morrison, Traditional Silver Kilt Pin winner, and Millie Bonniwell, Silver Pendant winner.
- Uibhist a Deas.
- Cuach na Cloinne Final, Inverness.
- HùbHàb, Castlebay.
- Portree Primary School (1).
- Summer Drama School with Adam Gordon.
- Strabang, Oban (2).
- Cuach na Cloinne.
- An Clas Camelon Weekend Immersion in Uist.
- Acharacle Cròileagain.
- Portree Primary School (2).
- Highland Dancing.
- Cutting Peat (same as cover).
- Royal National Mòd (Oban) 2024, Choral Unison Open Under 13s.
- Thursday Ceilidh.
- Seachdain Dhùn Èideann (Edinburgh Week).
- Taisbeanadh Dr Jake King mu ainmean àite ann an Dùn-Èideann.
- Glasgow University Immersion Year Students Cutting Peat in Uist.
- Glasgow University Immersion Year Students in Uist.
- Royal National Mòd 2024, Oban Song With Action U13, Ceòlach.
- Mary MacInnes, Bòrd na Gàidhlig Cathraiche (Chair).
- John MacDonald, Bòrd na Gàidhlig Board Member.
- Joni Buchanan talking about her book 'Women of the Hebrides' at Dùthchas, an event organised by the Galson Estate Trust.
- Stranraer Oyster Festival.
- Còisir Sgìr' a' Bhac, a choisinn Sgiath Latharna.
- Chirsty Graham, Language Plans Officer.
- Lochaber Mòd Fringe.
- Meg Bateman, Bàrd (Poet) ACG 2024.
- Peter Mackay, Scotland's Makar, at a Leabharlann literacy Symposium, Stornoway.
- Cathy MacDonald and Joni Buchanan at an event in Glasgow talking about the book 'Women of the Hebrides'.