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**AITHISG BHLIADHNAIL &
CUNNTASAN**

ANNUAL REPORT & ACCOUNTS



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CUNNTASAN**

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1

A person is shown from the waist up, playing a violin. They are wearing a dark, sleeveless top and light-colored pants. The background is a bright, sunlit outdoor setting with a railing visible. The overall tone is warm and golden.

GEÀRR- CHUNNTAS AIR COILEANAIDH PERFORMANCE OVERVIEW

TAR-SHEALLADH

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

OVERVIEW

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



Mairi I. Nic Aonghais

AITHRIS A' CHATHRAICHE

Mar Chathraiche, tha e na thoileachas dhomh an Aithisg Bhladhna agus na Cunntasan airson Bòrd na Gàidhlig (BnG) a thaisbeanadh. Bha suidheachadh de sheòrsa nach fhacas riamh roimhe aig Bòrd na Gàidhlig sa bhliadhna 20/21 mar a bha fìor airson Alba air fad. Ach, mar thoradh air an leasachadh a chaidh a leabachadh sa bhuidhinn thairis air an dà bhliadhna mu dheireadh, bha BnG comasach air aghaidh a chur air na dùbhlain le misneachd agus tha iomadh soirbheas air a bhith ann mar thoradh air seo.

Tha leasachadh agus cumail taic ris a' Ghàidhlig air a bhith mar phrìomh adhbhar dhuinn fhad 's a bha sinn trang a' dèiligeadh ris a' ghalair lèir-sgaoilte agus a bhuidhinn air daoine fa leth agus air teaghlachan, coimhearsnachdan agus buidhnean poblach.

Tha sinn air ùr-ghnàthachaidhean agus co-obrachaidhean dàna a thoirt a-steach a bhios a-nis nam pàirt àbhaisteach de bhith a' libhrigeadh leasachadh na Gàidhlig. Tha an soirbheas againn ann a bhith a' toirt piseach air conaltradh leis an luchd-ùidh againn air cruth-atharrachadh a thoirt, an dà chuid air an dòigh-obrach againn le barrachd conaltraidh, agus tro cho furasta 's a tha e coinneachadh air-loidhne ann an suidheachaidhean foirmeil agus neo-foirmeil.

Le brosnachadh agus misneachadh tro na dòighean maoineachaidh againn, tha a' mhòr-chuid de na buidhnean a tha sinn air maoineachadh air dòighean tionnsgalach a lorg gus gnìomhan air-loidhne iomchaidh a libhrigeadh. Tha fios air ais, an dà chuid foirmeil agus neo-foirmeil air a bhith gu math fàbharach mu bhuidhinn agus ùidh anns a' Ghàidhlig air-loidhne.

Gus dèiligeadh ri buaidh COVID-19 air an luchd-ùidh againn, rinn sinn ath-mheasadh air na sruthan maoineachaidh againn agus chruthaich sinn maoin ath-bheothachaidh COVID-19 sònraichte a thug taic shoirbheachail do phròiseactan air feadh na h-Alba. Thug sinn taic seachad cuideachd air [struthan obrach ath-bheothachaidh às dèidh COVID-19](#).

'S e raon obrach cudromach dhuinn a bhith ag àbhaisteachadh na Gàidhlig taobh a-staigh poileasaidh agus libhrigeadh seirbheis poblach. Bha deagh chothroman ann aig deagh àm le Co-chruinneachadh na Gàidhealtachd agus nan Eilean san Dàmhair 2020 agus sa Mhàrt 2021 far an robh a' [Ghàidhlig air a' chlàr-ghnothaich](#) agus chaidh còmhraidhean feumail a chumail le Ministearan agus ceannardan poilitigeach eile. Bha an Leas-phrìomh Mhinistear Iain Swinney na Chathraiche aig a' Cho-chruinneachadh, agus mar thoradh air a' bhrosnachadh a thug e seachad aig na tachartasan seo, bha e comasach dhuinn coimhead air

CATHRAICHE'S REPORT

As Cathraiche, it is my pleasure to present the Annual Report and Accounts for Bòrd na Gàidhlig (BnG). The year 2020/21 for Bòrd na Gàidhlig, as for the rest of Scotland, has faced us with an unprecedented situation. However, the improvement embedded within the organisation over the last two years has enabled BnG to face the challenges with confidence and this has resulted in many successes.

Developing and supporting Gaelic - whilst dealing with the fall-out from the pandemic, its impact on individuals and families, communities, and public bodies – has remained our core purpose.

We have introduced bold innovations and collaborations which will now be a normal part of the delivery of Gaelic development. Our success in developing our communication with our stakeholders has achieved a step-change both in approach through increased consultation and the ease of meeting online in formal and informal situations.

With encouragement and reassurance through our funding mechanisms, the vast majority of the organisations that we fund have innovated to enable them to deliver appropriate online activities. Feedback, both formal and anecdotal has been very positive about the impact of and interest in Gaelic online.

To address the impact of COVID-19 on our stakeholders, we re-assessed our funding streams and created a specific COVID-19 recovery fund which successfully supported projects across Scotland. We also provided advice on [post-COVID-19 recovery workstreams](#).

A significant area of work for us to progress is the normalisation of Gaelic within public policy and service delivery. Timely opportunities were presented by the Convention of the Highlands & Islands in October 2020 and March 2021 where [Gaelic was an agenda item](#) and constructive discussions were held by Ministers and other political leaders. The Convention was chaired by Deputy First Minister (DFM), John Swinney, and his encouragement at these events enabled us to explore the needs of Gaelic speakers at a high level. DFM's special initiative for Gaelic, A Faster Rate of Progress

feumalachdan luchd-labhairt na Gàidhlig aig àrd-ìre. Lean co-obrachadh tro iomairt shònraichte an Leas-phrìomh Mhinistear airson na Gàidhlig: Adhartas nas Luaithe agus tha toraidhean nach bu bheag air a bhith ann, le BnG a' toirt seachad ceannas san obair seo.

Tron bhliadhna a chaidh, bha e comasach dhuinn barrachd èisteachd agus conaltradh a dhèanamh le luchd-labhairt na Gàidhlig agus buidhnean coimhearsnachd, cho math ris na com-pàirtichean lìbhrigidh againn, a-rithist tro chom-pàirteachadh air-loidhne. Bho na cothroman sin, tha BnG den bheachd gu bheil miann ann a-nis ath-sgrùdadh a dhèanamh air Achd na Gàidhlig (Alba) 2005.

Tha freagairtean cunbhalach do cho-chomhairlean poblach na phàirt luachmhor den obair againn, a' toirt feumalachdan luchd-labhairt na Gàidhlig agus an cànan is cultar gu aire luchd-dèanamh poileasaidh eile. Bidh dà leasachadh gu sònraichte cudromach airson còraichean cànan – an obair gus frèam-obrach reachdail a stèidheachadh airson còraichean daonna agus gabhail ri Cùmhnant nan Dùthchannan Aonaichte air Còraichean Chloinne.

Thug sinn prìomh theachdaireachdan mun Ghàidhlig do cheannardan nam prìomh phàrtaidhean poilitigeach airson nam manifestothan aca air thoiseach air taghaidhean Pàrlamaid na h-Alba. Am measg seo, bha gum feumar dèanamh cinnteach gun tèid taic a chumail ri coimhearsnachdan traidiseanta na Gàidhlig gus àireamh-sluaigh seasmhach a bhith ann; gum bu chòir Achd na Gàidhlig ath-sgrùdadh agus a neartachadh, agus cumaidh sinn oirnn a' brosnachadh nan teachdaireachdan seo tron obair againn.

(FRoP), continued its collaboration and has shown considerable results, with BnG providing leadership in this work.

Throughout the past year we have been able to extend and increase our listening and communication with Gaelic speakers and community groups, as well as our delivery partners, again through online engagement. From these opportunities, BnG is of the view that there is now a desire to review the Gaelic Language Act (Scotland) 2005.

Regular contributions to public consultations is a valuable part of our work, bringing the needs of Gaelic speakers and the language and culture to the attention of other policy makers. Two developments in particular will be very important for language rights – the work to establish a statutory framework for human rights and the adoption of the UN Convention of the Rights of the Child.

In advance of the Scottish national election, we provided the leaders of the main political parties with key messages about Gaelic for their manifestos. Amongst these were the need to ensure that the traditional Gaelic communities are supported to retain sustainable populations; that the Gaelic Language Act should be reviewed and strengthened and we will continue to promote these messages in our work.

Tha am fàs air leth ann an ionnsachadh na Gàidhlig tron ghlasadh sìos na chomharra shoilleir air a' chomas a th' ann gus cuir ri àireamh luchd-labhairt na Gàidhlig. Tha sinn a' cumail oirnn a' daingneachadh cho cudromach 's a tha an teachdaireachd gum buin a' Ghàidhlig ri Alba air fad agus tha sinn mothachail cuideachd air an ùidh eadar-nàiseanta anns a' chànan agus sa chultar againn.

Tha mi airson toirt am follais gun do dh'aithnich an Luchd-sgrùdaidh a-muigh againn gun robh "leasachadh susbainteach" air a bhith ann taobh a-staigh na buidhne agus iad a' toirt seachad a' Phlana Sgrùdaidh Bhliadhnail. Tha na h-atharrachaidhean 'fior bhunaiteach agus susbainteach' air leasachaidhean mòra adhbharachadh aig àm a tha fìor dhùbhlanach ann am beatha gach duine.

Bu toil leam an cothrom seo a ghabhail gus taing a thoirt do na co-bhuill Bùird agam agus dhan luchd-obrach againn. Tha iad air a bhith air leth.

The phenomenal increase in learning Gaelic during lockdown is a clear sign of the potential to increase the number of speakers. We continue to stress the importance of the message that Gaelic belongs to the whole of Scotland and we are also aware of the international interest in our language and culture.

I wish to put on record "the significant development" within the organisation recognised by our external auditor in January 2021 in presenting the Annual Audit Plan. The 'quite fundamental and significant changes' have led to significant improvement at a particularly challenging time in everyone's lives.

I would like to take this opportunity to thank my fellow Board Members and our team of staff. They have been outstanding.

"Tha iad air a bhith air leth".

Màiri I. Nic Aonghais

Màiri NicAonghais | Cathraiche
Mary MacInnes | Cathraiche

Shona C. Nichol



AITHRIS A' CHEANNAIRD

Bliadhna gun samhail - is dòcha gur e sin an tuairisgeul as fheàrr air 2020/21 agus bha seo a' cheart cho fìor do Bhòrd na Gàidhlig 's a bha e airson a' chòrr den t-saoghal. Bu toil leam an aithisg seo a thòiseachadh le bhith a' toirt mo thaing dhan sgioba a tha air obrachadh gu dìcheallach agus gu h-èifeachdach gus raon farsaing de ghnìomhan a lìbhrigeadh a tha air deagh bhuaidh a thoirt air a' Ghàidhlig.

Tron bhliadhna, stèidhich sinn grunn iomairtean gus dèiligeadh ri dùbhlain COVID-19, a' gabhail a-steach dà sgeama maoinachaidh air leth le luach de chòrr is £283k uile gu lèir; an iomairt [#Cleachdiaigantaigh](#) le mòran de na com-pàirtichean libhrigidh againn; agus co-chomhairlean coimhearsnachd farsaing gus buaidh a thoirt air an obair againn san àm ri teachd.

Tha sinn an eisimeil nan [com-pàirtichean libhrigidh againn](#) airson tòrr den bhuaidh is ruigsinneachd againn, agus tha sinn ag obair gu dlùth còmhla riutha gus an urrainn dhaibh cumail orra le bhith a' libhrigeadh anns na suidheachaidhean cho neo-àbhaisteach seo. Bha e gu sònraichte dùbhlanaich dhaibhsan a tha an eisimeil teachd a-steach coimeirsealta no tachartasan beò gu ìre, agus thathar a' moladh an ùr-ghnàthachais agus an obair chruaidh. Mar thoradh air seo chaidh [Mòd Nàiseanta Rìoghail bhìortail](#) agus [Cèilidh na Bliadhna Ùire](#) aig Ceòlas a chumail air-loidhne. Tha e air aithneachadh fad is farsaing gum bi an fharsaingeachd de chèilidhean agus tachartasan ciùil air-loidhne a' toirt toileachas agus sunnd do luchd-èisteachd nàiseanta is eadar-nàiseanta, agus mar sin a' cur ri amas Riaghaltas na h-Alba gus cur ri sunnd.

Tha [Achd na Gàidhlig](#) a' toirt dà dhleastanas shònraichte do BhnG – a' cruthachadh [Plana Nàiseanta na Gàidhlig](#) gach còig bliadhna agus ag obair còmhla ri ùghdarrasan poblach gus [Planaichean Gàidhlig](#) a chruthachadh. Rè 2020/21, dh'obraich sinn le 67 ùghdarrasan poblach (2019/20 – 68) air na planaichean aca, a' gabhail a-steach còig ùghdarrasan ionadail a tha a' cruthachadh nan ciad phlanaichean aca. Tha na planaichean seo cudromach mar bhlocaichean-togail gus Gàidhlig a leasachadh air feadh na dùthcha. Tron phròiseas planaidh, is urrainnear Gàidhlig àbhaisteachadh barrachd ann am beatha poblach, is urrainnear cur ri cothroman ionnsachaidh, cho math ri mothachadh air [Gàidhlig mar stòras eaconomach](#).

Tha COVID-19 fhathast ag adhbharachadh dhuilgheadasan agus dhùbhlain do dh'Fhoghlam tro Mheadhan na Gàidhlig (FtG). Thug an gluasad gu obair san taigh buaidh mhòr air sgoilearan ann an teaghlaidhean nach cleachd a' Ghàidhlig aig an taigh agus tha seo leantainneach. Tha [#Cleachdiaigantaigh](#) a' toirt taic a bharrachd do ghnìomhan

CEO'S REPORT

A year like no other is possibly the best description of 2020/21 and this was true for us at Bòrd na Gàidhlig as the rest of the world. I would like to begin this report with my thanks to the team who have worked diligently and effectively to deliver a wide range of activities which has resulted in positive impact for the Gaelic language.

During the year, we established a number of initiatives to address COVID-19 challenges, including two separate funding schemes worth over £283k in total; the [#Cleachdiaigantaigh](#) initiative with many of our delivery partners; and extensive community consultations to inform our future work.

For much of our impact and reach, we depend on our [delivery partners](#) and we work closely with them to enable them to continue their delivery in these very different circumstances. It was particularly challenging for those which depend in part on commercial income or live events, and they are to be commended for their innovation and hard work, which led to online events such as the virtual [Royal National Mòd](#) and Ceòlas's [New Year Cèilidh](#). It is well recognised that the huge range of online cèilidhs and music events provided much needed enjoyment and wellbeing for national and international audiences, thereby contributing to Scottish Government's (SG) aim of increasing wellbeing.

The [Gaelic Language Act](#) gives BnG two very specific functions – the development of the [National Gaelic Language Plan](#) (NGLP) every five years and work with public authorities to develop [Gaelic language plans](#) (GLPs). During 2020/21, we worked with 67 public authorities (2019/20 – 68) on their plans, including five local authorities developing their first plans. These plans are important as building blocks in developing Gaelic across the country. Through the planning process, Gaelic can be increasingly normalised in public life, learning opportunities increased, along with an awareness of [Gaelic as an economic asset](#).

COVID-19 continues to cause difficulties and threats for Gaelic Medium Education (GME). The move to home-learning had a huge impact on pupils whose families do not use Gaelic at home and this is ongoing. [#Cleachdiaigantaigh](#) provides additional support for non-curriculum activities and BnG would like to thank



Speak Gaelic



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taobh a-muigh a' churraicealaim agus bu toil le BnG taing a thoirt do na proifeiseantaich foghlaim uile a tha air a bhith ag obair gun sgrubhadh taic a chumail ris na sgoilearan aca aig an àm seo. Tha dùnadh nam buidhnean tràth-bhliadhnaichean 0-3 na adhbhar dragh mòr. Bidh an sgioba againn ag obair còmhla ri solaraidhean agus buidhnean gus taic a chumail taic ri tachartasan air-loidhne agus a bhith a' gluasad gu solar aghaidh ri aghaidh air a' bhlàr a-muigh.

Bha fàs gun choimeas ann an ionnsachadh Gàidhlig air-loidhne le còrr is 600,000 luchd-ionnsachaidh gnìomhach a' cleachdadh **Duolingo na Gàidhlig** an-uiridh. Bha BnG toilichte maoinachadh a thoirt dhan chothrom, de sheòrsa nach nochd ach turas ann an ginealach, gus goireas ùr SpeakGaelic a chruthachadh airson ionnsachadh na Gàidhlig. Is e taic do luchd-labhairt na Gàidhlig - ge b' e a bheil iad air Gàidhlig a thogail san teaghlach, ann am FtG no a bheil iad ag ionnsachadh nan inbhich - adhbhar obair BnG. Tha àireamh nach beag de dh'oifigearan leasachaidh air am fastadh gus an obair a tha a dhìth a thoirt air adhart, agus stèidhich sinn lìonra taic proifeiseanta bho chionn ghoirid airson oifigearan Gàidhlig stèidhichte sa choimhearsnachd. Thug Riaghaltas na h-Alba seachad maoinachadh a bharrachd a tha Comunn na Gàidhlig, Fèisean nan Gàidheal agus Comunn nam Pàrant a' cleachdadh gus barrachd oifigearan Gàidhlig fhadstadh gus taic a chumail ri coimhearsnachdan Gàidhlig sna h-Eileanan agus air a' Ghàidhealtachd. Ann an 2020/21, dh'aontaich sinn maoinachadh £4.2m uile gu lèir do 276 buidhnean.

Tha leasachadh brosnachail ùr againn tro obair le **Fearann Coimhearsnachd Alba** gus sgeama pìleat a chur an gnìomh gus taic a chumail ri clàr-gnothaich **cumhachdachadh coimhearsnachd** aig Riaghaltas na h-Alba gus Gàidhlig a neartachadh.

all the education professionals who work tirelessly to support their pupils during this time. The closure of voluntary 0-3 early years' groups is a major concern. Our team works with providers and groups to support online activities and the progression to outdoor face-to-face provision.

Lockdown saw a phenomenal increase in online Gaelic learning with over 600,000 active learners using **Scottish Gaelic Duolingo** at one point last year. BnG were pleased to fund the once-in-a-generation development of the new SpeakGaelic provision for Gaelic learning. Support for Gaelic speakers - whether they have acquired Gaelic in their family, in GME, or are adult learners - is the purpose of BnG's work. A notable number of development officers are employed to progress the work required and recently, we established a professional support network for community-based Gaelic officers. SG provided additional funding which Comunn na Gàidhlig, Fèisean nan Gàidheal and Comunn nam Pàrant are utilising in employing more officers to support the Gaelic communities in the Islands and Highlands. In 2020/21, we agreed £4.2m funding in total to 276 organisations.

An exciting new development is our work with **Community Land Scotland** (CLS) to implement a pilot scheme in the islands to progress the SG **community empowerment** agenda in strengthening Gaelic.

“
600,000
”

luchd-ionnsachaidh gnìomhach ■

Tha sinn air ceuman mòra a ghabhail a thaobh a bhith a' cur ri fosgailteachd is fosgarrachd. Bithear a' cumail nan coinneamhan bùird is comataidh air-loidhne, agus tha cothrom aig an t-sluagh air na pàipearan ro làimh. Tha an sgioba againn air obrachadh le **360Giving** gus am bi e furasta coimhead tro na riarachaidhean airgid a thug sinn seachad agus le barrachd fiosrachaidh mun raon mhòr de bhuidhnean is pròiseactan ris an toir sinn taic. 'S e deagh adhartas a bha seo.

Tha sunnd an luchd-obrach fhathast na phrìomhachas agus tha e tlachdmhor toirt an aire gu bheil suirbhidh bliadhnail an luchd-obrach air toraidhean nas fhàbharaiche a nochdadh gach bliadhna anns a' cheithir bhliadhna mu dheireadh. Chùm sinn an 3s co-labhairt bhliadhnail againn sa Ghiblean 21, air-loidhne a-rithist, cho math ri bhith a' cumail oirnn leis a' phrògram trèanaidh is leasachaidh susbainteach againn. Tha sinn air fàilte a chur air luchd-obrach ùra - ged nach robh coinneamhan aghaidh ri aghaidh againn fhathast - agus dh'fhàg sinn soraidh slàn le cuid eile. Mo thaing agus moladh dhaibh uile a tha air fhàgail tron bhliadhna agus dhaibhsan a tha air tighinn a dh'obair còmhla ruinn agus a tha a-nis nam pàirt de BhnG. Tha bliadhna shoibheachail air a bhith againn.

From the start of the year, we made significant strides in increasing openness and transparency. Board and committee meetings are held online, with papers available to the public in advance. Our team have worked with **360Giving** to make our funding allocations easily searchable and provide much more information about the huge range of organisations and projects that we support. This has been welcome progress.

The wellbeing of our staff continues to be a priority and it is gratifying to note that our annual staff survey has returned increasingly positive results year on year for the last four years. We held our 3rd annual conference in April 21, again online, as well as continuing our extensive training and development programme. We have welcomed new members of staff – albeit without face-to-face meetings so far – and said farewell to others. To all of them, those who have left during the year, those who have joined us and those who are part of BnG, I offer my thanks and appreciation. We have had a successful year.



Shona C NicIlinnein | Ceannard
Shona C MacLennan | CEO

CÒ SINNE AGUS DÈ NÌ SINN

Ar n-àrd-amas

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

Cò sinne

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

Na tha sinn a' dèanamh

Stiùireadh

- Bidh sinn a' cruthachadh a' Phlana Cànan Nàiseanta Ghàidhlig agus a' dèanamh lèirmheas air a lìbhrigeadh
- Bidh sinn a' toirt stiùireadh is comhairle do chàch a thaobh iomairtean Ghàidhlig
- Bidh sinn a' cur Gàidhlig agus a cultar air adhart gu h-ionadail, gu nàiseanta agus gu h-eadar-nàiseanta

Comhairle

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

Taic

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

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

WHO WE ARE AND WHAT WE DO

Our vision

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

Who we are

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

What we do

Lead

- We produce the NGLP and review its delivery
- We lead and advise others on Gaelic language initiatives
- We promote Scotland's Gaelic language and culture locally, nationally and internationally.

Advise

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

Support

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

You can find out more about how we operate on our [website](#).

Cruth ar n-Obrach

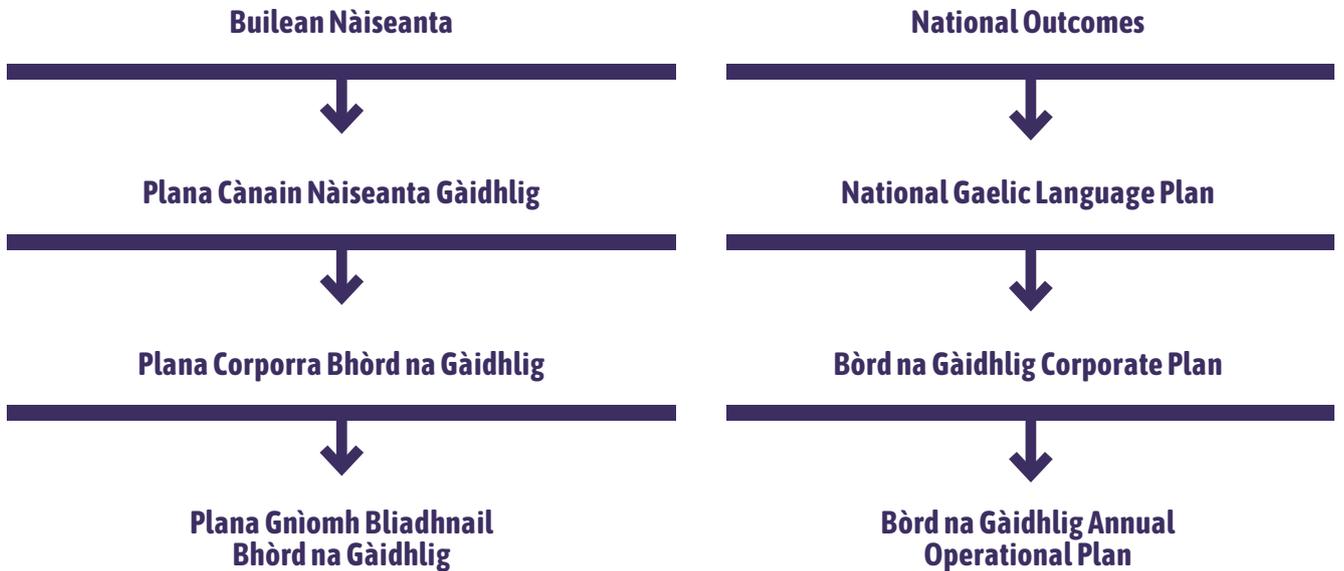
Tha Bòrd na Gàidhlig ag obair a rèir Frèam Coileanaidh Riaghaltas na h-Alba mar a’ bhuidheann phoblach le uallach agus a’ Ghàidhlig agus a cultar a thoirt air adhart.

Bidh sinn a’ toirt taic do na Builean Nàiseanta a chithear san Fhrèam, agus sinn ag ullachadh PCNG agus Plana Corporra a h-uile còig bliadhna. Chaidh an dà phlana sin fhoillseachadh ann an 2018. Tha iad a’ toirt dhuinn co-theacsa airson ar n-obrach agus a’ stèidheachadh cheann-uidhe is phrìomhachasan airson na h-obrach is co-dhùnidhean uile againn. Gheibhear barrachd fiosrachaidh san earrainn Cinn-uidhe is Ro-innleachdan san aithisg seo air taobhan-duilleig 21-27.

Business model

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

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

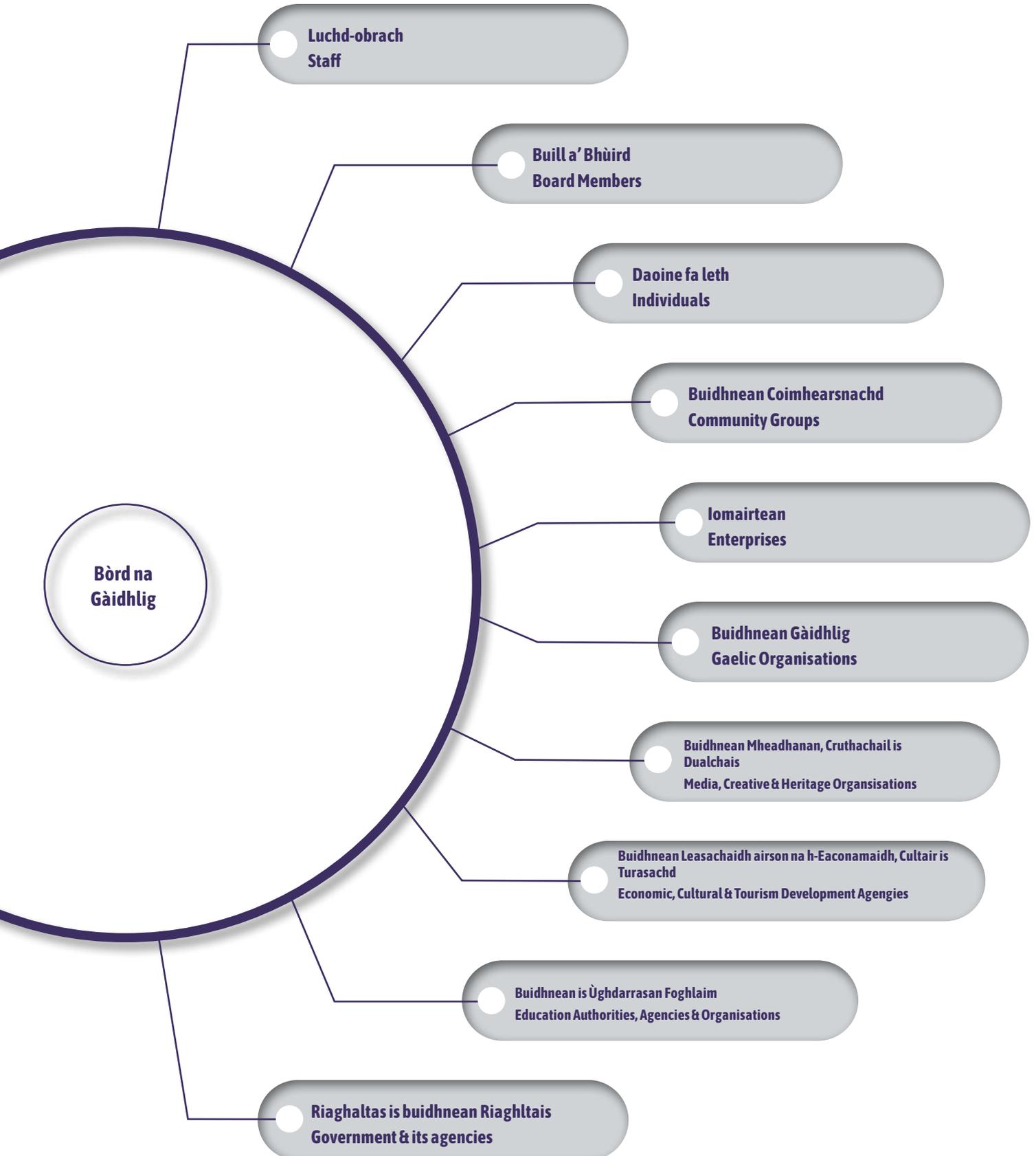


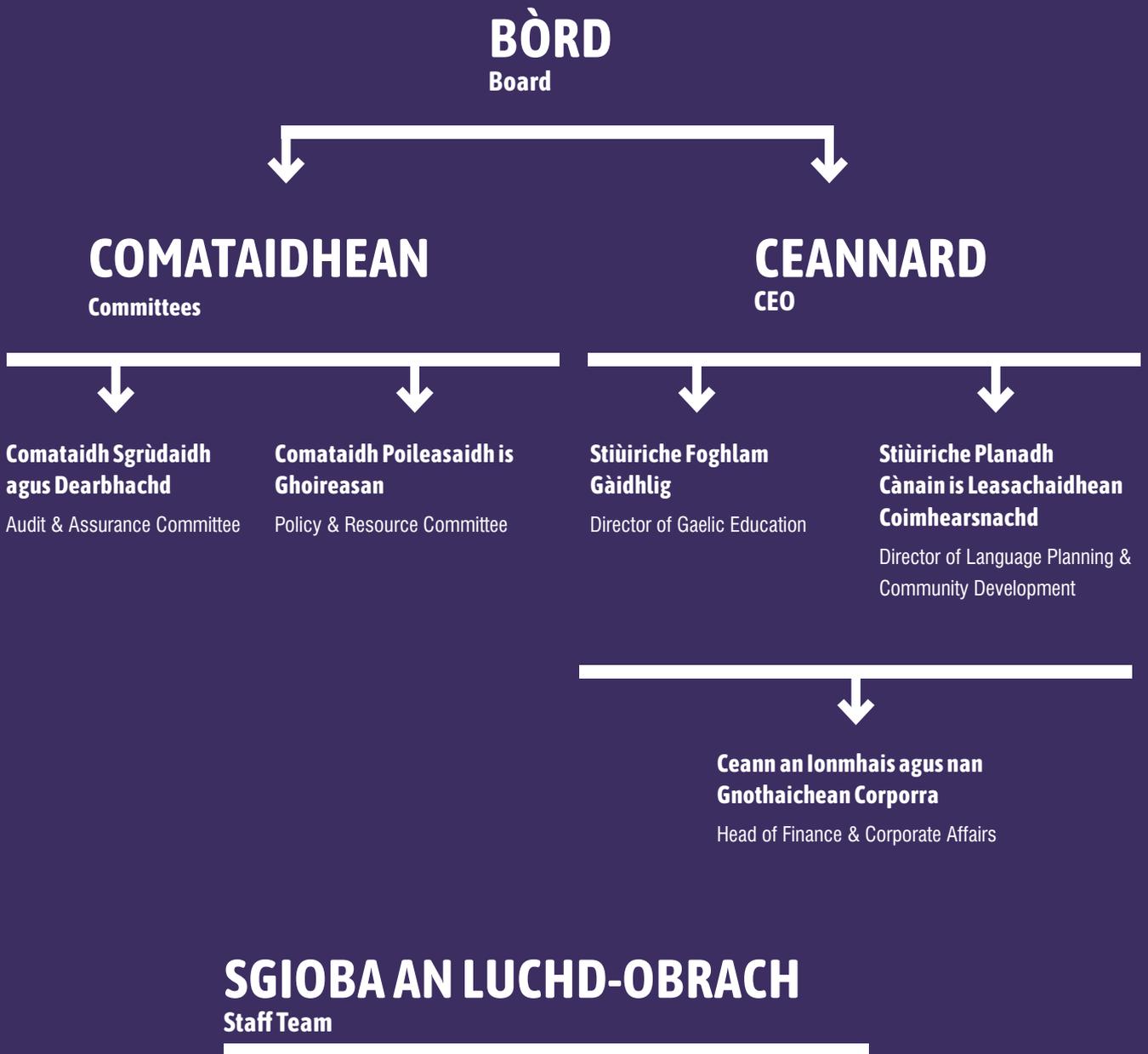
STRUCTAR NA BUIDHNE

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

ORGANISATIONAL STRUCTURE

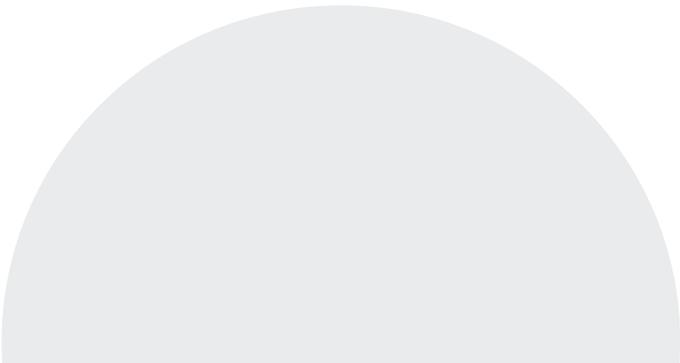
Bòrd na Gàidhlig works with and consults with a wide range of stakeholders in setting, progressing and reporting on our objectives.





Faicibh Aithisg nan Stiùirichean air taobh-duilleig 70 agus an Sgioba-stiùiridh air taobh-duilleig 77 airson làn fhiosrachadh.

See Directors' Report on page 70 and leadership team on page 77 for full details.



CINN-UIDHE IS RO-INNLEACHDAN

Na prìomhachasan ro-innleachdail againn

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

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

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

OBJECTIVES AND STRATEGIES

Our strategic priorities

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

The outcomes we want to have achieved by 2023 are:

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

“We continue to stress the importance of the message that Gaelic belongs to the whole of Scotland.”

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



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





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

Bidh sinn ag obair le òigridh ann an diofar dhòighean, a' toirt taic do sheirbheisean thràth-bhliadhnaichean Gàidhlig, a' toirt maoineachadh do agus ag obair còmhla ri [Comann nam Pàrant](#), fòram nàiseanta do phàrantan, cho math ri [FilmG](#) agus lionra dhreuchdan a tha a' cumail taic ri òigridh.

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

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



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

Bidh sinn a' toirt seachad comhairle mu [fhoghlam Gàidhlig](#), a' brosnachadh [chothroman dreuchdail Gàidhlig](#), a' toirt taic do dhaoine fa-leth a bhith nan tidsearan, ag obair le MG ALBA agus feadhainn eile gus goireasan ionnsachaidh inbheach a thoirt seachad ann an [LearnGaelic.net](#), agus a' maoineachadh prògram farsaing de ghnìomhachd ionnsachaidh inbheach air feadh na h-Alba. Bidh sinn a' toirt taic-airgid do rannsachadh is leasachaidhean airson corpas a' chàinain, leithid a bhith a' cruthachadh [faclair eachdraidheil](#), [rannsachadh air agus stòr-dàta de dh'ainmean-àite](#) agus goireasan gràmair riatanach.

are well educated, skilled and able to contribute to society

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





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

Tha am Plana Cànan Nàiseanta Gàidhlig (td35-37) ag aithneachadh trì prìomh sheòrsaichean de choimhearsnachdan Gàidhlig. Thug sinn beachdan seachad a thaobh na Gàidhlig agus coimhearsnachdan nach eil cho làidir ann an diofar cho-chomhairleachaidhean poblach, nam measg [Stiùireadh air Measadh Buaidh Coimhearsnachd Eileanach agus Bile Eucoirean Gràin agus Òrdugh Poblach \(Alba\)](#) cho math ri bhith a' toirt taic do ghrunn iomairtean agus a' toirt seachad coimiseanan rannsachaidh co-cheangailte ri coimhearsnachdan eileanach is Gàidhlig. Ann an sgìrean bailteil tha sinn a' maoineachadh oifigearan nan lomaintean ann an Glaschu, Dùn Èideann agus Inbhir Nis agus tha sinn a' toirt taic do bhuidhnean sna coimhearsnachdan sin gus mòr-ionadan Gàidhlig a stèidheachadh sna bailtean sin airson togail air an leudachadh làidir a chunnacas o chionn beagan bhliadhnaichean ann am foghlam Gàidhlig sna h-àiteachan sin.

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

The National Gaelic Language Plan 2018-23 (pp35-37) recognises three main types of Gaelic communities. We provide input relating to Gaelic and to fragile communities through a range of public consultations, including the [Guidance on Island Communities Impact Assessments](#) and [Hate Crime and Public Order \(Scotland\) Bill](#), as well as supporting a wide range of initiatives and commissioning research relating to island communities and Gaelic. In urban areas, we fund lomaintean officers in Glasgow, Edinburgh and Inverness and are supporting groups in these communities to establish Gaelic usage hubs which further enhance the strong growth seen in Gaelic education over recent years.



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

Cumaidh sinn taic ri farsaingeachd de ghnòthaichean cultarail airson gach aois ann an iomadh diofar coimhearsnachd. Bidh sinn a' maoineachadh buidhnean nàiseanta is ionadail, bho [Fhèisean nan Gàidheal](#) gu comainn eachdraidh ionadail, buidhnean [foillseachaidh](#) agus buidhnean mheadhanan eile, agus prìomh thachartasan nàiseanta leithid [a' Mhòid Nàiseanta Rìoghail](#).

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

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



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

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

have a globally competitive, entrepreneurial, inclusive and sustainable economy

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



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

Tron obair againn le ùghdarrasan poblach agus tro phlanadh cànan airson na Gàidhlig, tha sinn a' cur ris na goireasan Gàidhlig aig na buidhnean a tha a dìon agus a' toirt piseach air an àrainneachd, mar eisimpleir, [NatureScot](#) agus [Coilltearachd agus Fearann Alba](#) agus maoinichidh sinn tòrr de na pròiseactan Gàidhlig aca. Tha sinn cuideachd air raon de phròiseactan a mhaoineachadh a bheir taic do [Bhliadhna nan Cladaichean is Uisgeachan 2021](#), agus tha oifigearan maoinichte le BnG a' lìbhrigeadh gnìomhan Urras John Muir le raon farsaing de sgoilearan .

value, enjoy, protect and enhance their environment

Through our work with public authorities and Gaelic language planning, we increase Gaelic medium resources in the bodies that protect and enhance the environment, such as [NatureScot](#) and [Forestry Land Scotland](#) and we fund many of their Gaelic projects. We have also funded a range of projects which support the [Year of Coasts and Waters 2021](#), and BnG funded officers deliver John Muir Trust activities with a wide range of school pupils.



fallain agus gnìomhach

Am bliadhna, tha sinn air fòcas sònraichte a chur air na buannachdan a th' aig a' Ghàidhlig agus a cultar a thaobh [sunn](#). Tha gnìomhan air-loidhne air coimhearsnachdan a chruthachadh a tha a' ceangal luchd-labhairt na Gàidhlig aig gach aois. Tha sinn cuideachd air goireasan agus gnìomhan dòigh-beatha fhallain a mhaoineachadh, cho math ri bhith ag obair le grunn Bhùird Slàinte NHS, [spòrsalba](#) agus ùghdarrasan ionadail gus na planaichean Gàidhlig aca a lìbhrigeadh.

are healthy and active

This year we have particularly focused on the benefits that Gaelic language and culture bring in terms of [wellbeing](#). Activities online have created communities connecting Gaelic speakers at all ages. We have also funded healthy living resources and activities, as well as working with a number of NHS Health Boards, [SportScotland](#) and local authorities in delivering their Gaelic language plans.



a' toirt spèis do chòraichean daonna, gu bheil gan dìon agus gan coileanadh agus gu bheil saor bho lethbhreith

Tha Gàidhlig air aon de chànanan na h-Alba agus bidh sinn a' dèanamh cinnteach gu bheil i mar phàirt den t-saoghal phoblach agus sinn ag iarraidh air ùghdarrasan poblach [planaichean Gàidhlig](#) ullachadh is a chur an gnìomh. Tha iad seo nam blocaichean-togail a bheir follaiseachd dhan chànan air feadh na dùthcha, a tha a' cur ri cothroman gus Gàidhlig a chleachdadh agus a tha cur ri a h-àbhaisteachadh. Ghabh sinn pàirt ann am bùithtean obrach mu bhith a' fiosrachadh smaoineachadh air Bile Còraichean Daonna ris a bheil an dùil agus thug sinn comhairle seachad air a' bhile airson a bhith a' toirt [Cùmhnant nan Dùthchannan Aonaichte air Còraichean Chloinne](#) a-steach do lagh na h-Alba.

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

Gaelic is one of the languages of Scotland and we ensure its inclusion in public life through requiring public authorities to develop and implement [Gaelic language plans](#). These are building blocks which give the language prominence across the country, increase opportunities for using Gaelic and contribute to its normalisation. We participated in workshops on developing the thinking for the planned Human Rights Bill and advised on language rights in the consultation for the bill on the adoption of the [UN Convention on the Rights of the Child](#).



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

Bidh sinn a' toirt taic do dhiofar thachartasan nàiseanta is eadar-nàiseanta far a bheil Gàidhlig air a cleachdadh agus air a cur air adhart mar phàirt cudromach de dhualchas, cultar agus dòigh-beatha muinntir na h-Alba. Bha co-obrachadh eadar-nàiseanta gu sònraichte math againn air [Colmcille 1500](#), a' toirt Alba, Èirinn, Manainn agus Alba Nuadh còmhla gus 1500 bliadhna bho bhreith Chaluim Chille a chomharrachadh.

are open, connected and make a positive contribution internationally

We support a variety of national and international events which use and promote Gaelic as a significant part of Scotland's heritage, culture and way of life. A particular highlight of international collaboration has been [Colmcille 1500](#), bringing together Scotland, Ireland, Isle of Man and Nova Scotia in celebrating 1500 years since the birth of St Columba.



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

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

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

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



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

Ann a bhith a' freagairt cho-chomhairlean nàiseanta agus ann an coinneamhan [Co-chruinneachadh na Gàidhealtachd agus nan Eilean](#), tha sinn air a' chùis a dhèanamh a-rithist is a-rithist gum feum na h-eileanan agus na sgìrean dùthchail taic a thaobh leasachadh eaconamach; gu bheil a' Ghàidhlig agus a' cultar a' tabhann chothroman airson fàs eaconamach is sòisealta anns na sgìrean sin agus gum bu chòir guthan Gàidhlig a chluinntinn ann am mòran dheasbadan a tha a' gabhail àite aig ìre nàiseanta.

tackle poverty by sharing opportunities, wealth and power more equally

In responding to national consultations and in [Convention of Highlands & Islands](#) meetings, we have repeatedly made the case that the island and rural areas require support in terms of economic and social development; that Gaelic language and culture offers opportunities for economic growth in those areas and that Gaelic voices should be heard in the many debates taking place at national level.



PRÌOMH CHUNNARTAN IS CUISEAN EILE

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

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

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

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

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

KEY RISKS AND ISSUES

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

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

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

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

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

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

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

Cunnartan Farsaing Overarching Risks	Mineachadh air Cunnartan Risk Description	Gnìomhan a Rinneadh ann an 20-21 Action Taken in 20-21
<p>Seo na cunnartan a dh'fhaodadh buaidh a thoirt air a' bhuidhinn gu lèir.</p> <p>These are risks which could impact the whole organisation.</p>	<p>Buaidh COVID-19 air cleachdadh is ionnsachadh na Gàidhlig san ùine fhada.</p> <p>The long-term impact of COVID-19 on Gaelic use and learning</p>	<p>Chaidh co-obrachadh nas dlùithe a chur air dòigh leis na prìomh bhuidhnean maoinichte agus le coimhearsnachdan airson a bhith tionnsgalach agus airson a bhith sùbailte ann an suidheachadh a bha a' sior atharrachadh. Chleachd sinn ùr-ghnàthachaidhean teicneòlais, gu sònraichte cothroman air-loidhne, gus obair na buidhne, agus obair nam buidhnean agus coimhearsnachdan Gàidhlig a chumail a' dol. Chaidh maoin Ath-bheothachaidh COVID-19 sònraichte a chur air dòigh. Bha buaidh aig COVID-19 air na clàran-ama airson a bhith a' libhrigeadh tòrr de na pròiseactan a fhuair maoin eachdadh, agus mar sin bha dàil air a bhith a' faighinn aithisgean sgrùdaidh a bheir dàta dhuinn airson a bhith a' tomhas prìomh chomharran coileanaidh (faic clàr nam PCCan air td34).</p> <p>Established closer collaboration with main funded organisations and communities to innovate and remain flexible in constantly changing circumstances. Made use of technology innovations, particularly online opportunities to maintain the organisation's work and that of Gaelic organisations and communities. Established specific COVID-19 Recovery Fund. COVID-19 impacted on timescales for delivery of many funded projects, leading to delays in receipt of monitoring reports which provide data for measuring Key Performance Indicators (see table of KPIs on p34).</p>
	<p>Faotainneachd leantainneach de dh'airgead poblach (buaidh Brexit agus COVID-19) gus dèanamh cinnteach gum bi BnG agus na com-pàirtichean aige soirbheachail.</p> <p>Continued availability of public finance (Brexit and COVID-19 impacts) to ensure that BnG and its partners are successful</p>	<p>Rinneadh cinnteach gun deach pròiseasan buidseit agus ionmhasail làidir a chumail suas. Chaidh conaltradh cunbhalach a chumail le Riaghaltas na h-Alba agus buidhnean agus pròiseactan maoinichte gus cothroman a chomharrachadh agus gus cur ri luach an airgid. Chuireadh adhbhar gnothachais air adhart airson barrachd maoin eachdadh an dà chuid airson BnG agus airson obair leasachaidh. Dà chuairt de thaic maoin eachdadh COVID-19 air a chruthachadh is air a libhrigeadh.</p> <p>Ensured strong budgetary and financial processes were maintained. Regular communication with SG and funded organisations and projects to identify opportunities and increase value for money. Presented business case for increased funding for both BnG and development work. Created and delivered two rounds of COVID-19 funding support.</p>

Prìomhachasan a' Phlana Chorporra Corporate Plan Outcome	Mìneachadh air Cunnartan Risk Description	Gnìomhan a Rinneadh ann an 20-21 Action Taken in 20-21
<p>Gum bi barrachd dhaoine a' cleachdadh Gàidhlig agus a' faighinn bhuannachdan bhon chànan nan obair, aig an taigh agus anns a' choimhearsnachd</p> <p>More people are using and benefiting from Gaelic at work, at home and in the community</p>	<p>Doirbh tomhas a dhèanamh air an ìre gu bheil a' Ghàidhlig air a cleachdadh ann an coimhearsnachdan is dachaighean</p> <p>Difficulty in measuring usage levels in the community and home</p> <hr/> <p>Nas lugha Gàidhlig ga cleachdadh sna coimhearsnachdan traidiseanta</p> <p>Gaelic usage reduces in traditional communities</p>	<p>Leanaidh an obair gus modhan-obrach dearbhaidh a chruthachadh airson cleachdadh na Gàidhlig a thomhas anns a' choimhearsnachd</p> <p>Continued development of pilot methodology to measure usage in the community.</p> <hr/> <p>Chaidh modh-obrach eadar-dhealaichte aontachadh airson a' choimisean rannsachaidh mu bhith a' tuigsinn cleachdadh na Gàidhlig am measg daoine aig a bheil Gàidhlig bho thùs air an do chuir COVID-19 dàil. Dh'obraich sinn le com-pàirtichean libhrigidh agus com-pàirtichean ùra gus pròiseactan a th' ann mar-thà a chur air-loidhne agus gus pròiseactan ùra a chruthachadh.</p> <p>Agreed alternative methodology for COVID-19-delayed research commissioned to understand usage amongst first language speakers. Worked with delivery partners and new partners to transfer existing projects to online and developed new projects.</p> <hr/> <p>Chaidh beachdan a chur a-steach do ghrunn cho-chomhairlean aig Riaghaltas na h-Alba air Ath-shlànachadh bho ChCOVID-19 gus dèanamh cinnteach gun robhar mothachail air feumalachdan nan coimhearsnachdan Gàidhlig traidiseanta agus luchd-labhairt eile na Gàidhlig.</p> <p>Provided input to a range of SG consultations on COVID-19 Recovery to ensure that the needs of traditional Gaelic-speaking communities and other Gaelic speakers were highlighted.</p> <hr/> <p>Chaidh maoinachadh a bharrachd a thoirt seachad airson oifigearan leasachaidh stèidhichte sa choimhearsnachd agus chuir sinn com-pàirteachas air dòigh le Fearann Coimhearsnachd Alba gus dèanamh cho-dhùnidhean ionadail a thoirt seachad airson planaichean cànan ionadail.</p> <p>Provided increased funding for community-based development officers and established partnership with CLS to deliver community-based decision-making on funding for local Gaelic plans.</p> <hr/> <p>Chaidh leantainn air le bhith a' riochdachadh feumalachdan agus leas nan coimhearsnachdan traidiseanta air cuspairean le buaidh nas fharsainge leithid còmhdhail agus taigheadais, a' leantainn a' PhCNG làithrich.</p> <p>Continued to represent the needs and interests of the traditional communities in wider-impact issues such as transport and housing, as per the current NGLP.</p>
<p>Tha cothroman do dhaoine aig aois sam bith na sgilean Gàidhlig aca a thoirt air adhart air leudachadh agus tha iad nas ruigsinniche</p> <p>Opportunities for people to develop their Gaelic skills at any age have increased and are more accessible</p>	<p>Nach bi luchd-obrach gu leòr ann le sgilean freagarrach gus frithealadh air an iarrtas a th' ann airson cothroman ionnsachaidh Gàidhlig</p> <p>Demand for Gaelic learning outstrips supply of skilled staff to deliver it</p>	<p>Dh'obraich sinn le Comhairle Choitcheann Teagaisg na h-Alba agus eile gus sanasachd ùr a dhèanamh airson cothroman cosnaidh ann am foghlam Gàidhlig.</p> <p>Collaborated with General Teaching Council for Scotland (GTCS) and others to develop new promotion of Gaelic education career options.</p> <hr/> <p>Chaidh taic a chumail ri oileanaich gus trèanadh foghlaim Gàidhlig a dhèanamh.</p> <p>Supported students to undertake Gaelic education training.</p> <hr/> <p>Chaidh taic a chumail ri trèanadh a bharrachd do roinn tràth-bhliadhnaichean na Gàidhlig, gu sònraichte air-loidhne</p> <p>Supported development of further training for the Gaelic early years' sector, particularly online</p>

Priomhachasan a' Phlana Chorpóra Corporate Plan Outcome	Mineachadh air Cunnartan Risk Description	Gnìomhan a Rinneadh ann an 20-21 Action Taken in 20-21
	<p>Gainnead chothroman gus cumail a' dol leis a' Ghàidhlig aig ìre na h-àrd-sgoile</p> <p>Opportunities to continue Gaelic at secondary school are limited</p>	<p>Ag obair le com-pàirtichean gus bun-loidhne a thogail airson planadh curraicealaim agus airson aithris aig ìre na h-àrd-sgoil.</p> <p>Worked with partners to develop baselines for curriculum planning and reporting at secondary level.</p> <hr/> <p>Chaidh taic a chumail ri gnìomhachdan taobh a-muigh a' churraicealaim, agus dh'obraicheadh le com-pàirtichean libhrigidh gus am biodh iad air-loidhne gus cur ri cleachdadh na Gàidhlig am measg na buidhne-aois seo.</p> <p>Supported extra-curricular activities, and with delivery partners, made these accessible online to boost Gaelic usage amongst this age-group.</p>
<p>Gum bi barrachd dhaoine ann an Alba taiceil is bàidheil dhan Ghàidhlig agus a cultar</p> <p>More people in Scotland are positive about Gaelic language and culture</p>	<p>Doirbh tomhas a dhèanamh air cho taiceil is bàidheil 's a tha daoine dhan Ghàidhlig</p> <p>Difficulty in measuring positivity towards Gaelic</p>	<p>Planadh air a dhèanamh gus ceistean a chur a-steach air beachdan air a' Ghàidhlig ann an suirbhidhean nàiseanta</p> <p>Planned for questions about attitudes towards Gaelic to be included in national surveys.</p>
<p>Gun cùm Bòrd na Gàidhlig air a' leasachadh nan dòighean-obrach aige</p> <p>Bòrd na Gàidhlig continues to develop how it works</p>	<p>Riaghladh – cùm an-àirde an t-astar atharrachaidh ann an leasachadh</p> <p>Governance – continue the pace of change in improvement</p>	<p>Sheall sinn inbheachd dòigh-obrach na buidhne tron dòigh-obrach leasachadh leantainneach a th' againn airson na h-obrach air fad againn. Chaidh leantainn oirnn le siostaman ùra agus chaidh dòighean-obrach ùra a chur air dòigh tro ruigsinneachd air-loidhne.</p> <p>Demonstrated the organisation's maturity of approach through our continuous improvement approach to all our work. Continued existing systems and implemented new approaches through online accessibility.</p>
	<p>Mi-chothromachadh eadar goireasan agus miannan</p> <p>Mismatch between resources and ambitions</p>	<p>Leantainn air adhart a' co-thaobhadh goireasan luchd-obrach le priomhachasan aontaichte agus a' dèanamh cinnteach gu bheil na sgilean agus an t-eòlas iomchaidh aig gach neach-obrach gus am bi iad a' faireachdainn èifeachdach nan dreuchdan.</p> <p>Chùm sinn oirnn a' cur air adhart argamaidean airson maoinachadh a bharrachd bho Riaghaltas na h-Alba.</p> <p>Continuated progression of aligning staff resources with agreed priorities and ensuring that all staff have the appropriate skills and knowledge to enable them to feel effective in their roles.</p> <p>Continued to make the case for additional funding from SG.</p>
	<p>'S e COVID-19 as motha a tha a' toirt buaidh air sunnd an luchd-obrach.</p> <p>Staff well-being impacted by COVID-19 primarily.</p>	<p>Bha conaltradh cunbhalach ann mu obair san taigh/oifis gus dèanamh cinnteach gun deach fios a chur gu luchd-obrach gu h-èifeachdach mu phlanaichean is atharrachaidhean; rinneadh dà shuirbhidh sunnd agus chaidh ceuman a ghabhail gus aghaidh a chur air draghan. Thomhais sinn a' bhuidhean tro ìrean luchd-obrach a bhith dheth tinn (faic td96 agus toraidhean suirbhidh bliadhnail an luchd-obrach (faic td96)).</p> <p>Maintained consistent communication about home/office working to ensure staff were informed effectively of plans and changes; twice carried out well-being surveys and implemented actions to address concerns. Measured impact through staff absence rates (see p96 and results of annual staff survey (see p96)).</p>



10

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

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

Ged a tha na Cunntasan a' sealltainn suidheachadh le fèicheanasan lom, tha sin ri linn call ann am maoin nam peinnseanan. Cha phàighear an teachd-a-steach a gheibh BnG bho thobraichean maoin eachaidh eile airson a' challa ann am maoin nam peinnseanan agus bhite a' pàigheadh air a shon le tabhartasan no Tabhartas gus Cuideachadh a gheibhear bhon roinn mhaoineachaidh againn, Roinn-stiùiridh Rìghaltas na h-Alba airson Ionnsachaidh, san àm ri teachd. Tha sin air sàilleibh, fo mhodhan-obrach àbhaisteach far a bheil smachd aig a' Phàrlamaid air teachd-a-steach is caiteachas, chan fhaodar leithid a thabhartasan a phàigheadh mus bi feum orra.

Taobh a-muigh a' challa anns na peinnseanan, tha cùl-stòras aig BnG de £0.084m. Fhuair e daingneachadh air maoin eachaidh airson 2020/21, aig an aon ìre ris an tabhartas gus cuideachadh tùsail a fhuaradh ann an 2020/21 agus chan eil adhbhar sam bith ann creidsinn gun tèid maoin eachaidh a thoirt air falbh às dèidh na bliadhna ionmhais sin.

Thathar a' meas nach tug COVID buaidh mhòr sam bith air an Tabhartas gus Cuideachadh aig BnG ann an 2021/22 ach tha e air buaidh shusbainteach a thoirt air BnG agus air na com-pàirtichean libhrigidh aige. Thathar a' dol air ais gu tachartas aghaidh ri aghaidh do dh'inbhich mean air mhean, ach tha seo fhathast na riosg agus is e libhrigeadh air loidhne a' phrìomh dhòigh libhrigidh fhathast. Tha sgoilearan agus clann sna tràth-bhliadhnaichean a' tilleadh gu barrachd ghniomhan aghaidh ri aghaidh ach, a-rithist, tha adhartas slaodach agus tha deagh sheansa ann gum bi bacaidhean ann. An dèidh buidseatan a mhaidseadh gu soirbheachail ann an 2020/21, tha a' bhuaidh air caiteachas bliadhnail na riosg nas lugha na a' bhliadhna an-uiridh a chionn 's gu bheil

Going concern and financial summary

BnG was established through the Gaelic Language (Scotland) Act 2005. The organisation is cognisant of its reliance on the Scottish Government Ministers' continued financial support. BnG has no reason to believe that the Sponsor Division's future sponsorship and future Ministerial approval will not be forthcoming or will only provide a reduced support to Bòrd na Gàidhlig.

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

Excluding the pension deficit, BnG has reserves of £0.084m. It has received confirmation of funding for the 2021/22 financial year, representing the same as the original standard Grant in Aid received in 2020/21, and has no reason to believe that funding will be removed following that financial year.

COVID-19 is judged to have had little impact on BnG's Grant in Aid in 2021/22 but it has had a significant impact on BnG and its delivery partners. There is now a gradual return to face-to-face events for adults though these remain at risk, and online delivery remains the main route. School pupils and early years are returning to more in-person activities but again, progress is slow and disruption likely. Having successfully managed budgets in 2020/21, the impact on annual spend is a lesser risk than last year due to many of the organisations which, in collaboration with BnG, have developed innovative approaches to implement alternative delivery mechanisms and are successfully



tòrr de na buidhnean air dòighean-obrach ùr-ghnàthach a chruthachadh còmhla ri BnG gus dòighean libhrigidh ùra a bhuileachadh agus a tha a' libhrigeadh phròiseactan agus thachartasan air-loidhne gu soirbheachail. Tha àireamh bheag de na buidhnean a tha air am maoin eachadh le BnG an urra ri teachd-a-steach malairteach agus tha iadsan, agus feadhainn eile, air tagradh a dhèanamh gu maoin COVID-19 a chaidh a stèidheachadh a dh'aona-ghnothach, gus teachd-a-steach eile fhaighinn

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

delivering projects and events online. A small number of the organisations funded by BnG are dependent on commercial income and they, plus others, applied to the specially-established COVID-19 fund to secure alternative sources of income.

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

COMHARRAN COILEANAIDH

Sa Phlana Chorporra againn airson 2018-2023 chomharraich sinn naoi PCCan gus tomhas a dhèanamh air an adhartas a nì sinn le bhith a' coileanadh nam prìomhachasan ro-innleachdail a tha sinn airson a choileanadh airson 2023. 'S iad na prìomhachasan ro-innleachdail sin:

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

Agus sin a' planadh airson 20/21 agus mar thoradh air an fhòcas air èiginn na gnàth-shìde, chuir sinn 10mh PCC ann, a rèir nan amasan againn gus cothromachadh-carboin a ruigsinn cho luath 's a ghabhas.

PERFORMANCE INDICATORS

In our Corporate Plan 2018-2023, we identified nine KPIs we can measure to track the progress we are making on the strategic priorities we want to achieve by 2023. Those strategic priorities are:

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

In planning for 20/21 and in light of focus on climate emergency, we included a 10th KPI reflecting our ambitions to achieve net-zero as soon as possible

Coltach ri gach buidheann eile, thug COVID-19 buaidh air na bha sinn an dùil libhrigeadh agus tron bhliadhna, bha againn ris an t-suidheachadh a chumail fo ath-sgrùdadh fad an t-siubhail feuch na ghabhadh dèanamh ann an co-theacsa nan glasaidhean-sìos, dùnadh sgoiltean, buaidhean air coimhearsnachdan, com-pàirtichean libhrigidh, ùghdarrasan poblach agus an sgioba againn fhèin ag obair aig an taigh. Thug seo buaidh dhìreach air an adhartas againn a thaobh nam PCC againn. Bheachdaich am Bòrd air adhartas leis a' Phlana Gnìomh againn gu cunbhalach agus dh'aontaich sinn PCC ùraichte airson nan Tràth-bhliadhnaichean (PCC 3*). Tha an suidheachadh fhathast caochlaideach agus feumar tòrr den obair againn atharrachadh fad an t-siubhail mar thoradh air atharrachaidhean.

Like every other organisation, our planned delivery was impacted by COVID-19 and during the year, we had to constantly review what was achievable in the context of lockdowns, school closures, impacts on communities, delivery partners, public authorities and our own team working at home. This had a direct impact on our progress towards our KPIs. The Board discussed progress on our Operational Plan regularly and agreed a revised KPI for Early Years (KPI 3*). The situation remains fluid and much of our work has still to be continually adapted to take account of changing circumstances.

PCC 20/21 KPI 20/21	Targaid Target	Fianais Evidence	Buil Outcome
PCC 1 Barrachd chothroman do dhaoine na sgìlean Gàidhlig aca a chleachdadh KPI 1 More opportunities for people to use their Gaelic skills	Tuigse nas fheàrr air na cnapan-starra a tha ann am measg fhileantach ann a bhith a' cleachdadh na Gàidhlig sna h-Eileanan Siar Greater understanding of the barriers that exist amongst fluent speakers in the use of Gaelic in the Outer Hebrides	Sineadh sa chlàr-ama air sgàth COVID-19; cha robh e comasach agallamhan a dhèanamh; atharrachadh ann an neach-rannsachaidh air sgàth dàil sa phròiseict Timescale extended by impact of COVID-19; interviews could not be undertaken; change in researcher due to project delays	COVID-19 COVID 19
	A' Ghàidhlig ga cleachdadh barrachd ann an coimhearsnachdan air feadh na h-Alba Increased use of Gaelic in communities across Scotland	337 pròiseactan air am maoineachadh 67 Ùghdarrasan poblach ag obair a dh'ionnsaigh no air Planaichean Gàidhlig: #cleachdaigantaigh air a libhrigeadh bhon Chèitean 2020 air adhart. 337 projects funded 67 Public authorities working towards or on GLPs; #cleachdaigantaigh delivered from May 2020 onwards.	COILEANTA MET
PCC 2 Bidh barrachd dhaoine ag aontachadh ris an abairt, "Tha a' Ghàidhlig a' dèanamh diofar nam bheatha." KPI 2 More people agree with the statement "Gaelic makes a difference to my life."	Stèidhich bun-fhigear airson àireamh nan daoine a dh'aithris gun robh buannachdan ann mar thoradh air a bhith a' cleachdadh na Gàidhlig Establish a baseline figure for the number of people reporting positive impacts as a result of using Gaelic	Chan eil fiosrachadh ri fhaighinn a chionn 's gun robh dàil air pròiseactan, is mar sin bha dàil air aithisgean a' tighinn bho phròiseactan a fhuair maoineachadh Information not available due to projects delayed with consequent delay in reports being submitted from funded projects	COVID-19 COVID 19
	Fianais gu bheil barrachd chothroman do dh'òigridh a bhith ag inntrigeadh margaidh na h-obrach, far a bheil iad a' cur an cuid sgìlean Gàidhlig gu feum Evidence of more opportunities for young people to enter the labour market, where their Gaelic skills are used	Com-pàirteachas eadar Leasachadh Sgìlean na h-Alba, Iomairt na Gàidhealtachd 's nan Eilean agus Comhairle nan Eilean Siar airson preantasachdan Gàidhlig Ghabh 4 òigridh pàirt ann an greisean gnìomhachais samhraidh a chaidh a mhaoineachadh le BnG. Skills Development Scotland/Highlands & Islands Enterprise (HIE)/Comhairle nan Eilean Siar (CnES) partnership for Gaelic apprenticeships 4 young people participated in summer placements funded by BnG.	COILEANTA MET

PCC 20/21 KPI 20/21	Targaid Target	Fianais Evidence	Buil Outcome
<p>* PCC 3 Barrachd cloinne a' gabhail pàirt ann an seiseanan tràth-bhliadhnaichean</p> <p>* KPI 3 More children participating in early years' (EY) sessions</p>	<p>Gheibh sinn Plana B bho gach buidheann a fhuair maoinneachadh tro sgeama Thabhartasan Tràth-bhliadhnaichean</p> <p>We will gather Plan B from each organisation which was funded through the Early Years Grants Scheme</p>	<p>Chuir na buidhnean uile (20 dhiubh) a tha a' faighinn taic-airgid planaichean B air adhart thugainn</p> <p>All (20) groups which received funding provided Plan Bs</p>	<p>COILEANTA</p> <p>MET</p>
	<p>Prògram air a libhrigeadh le goireas ri fhaighinn air-loidhne gach seachdain eadar Am Faoilleach agus am Màrt 2021</p> <p>Weekly programme of online activities delivered between January and March 2021</p>	<p>Chaidh a' chiad bhidio a libhrigeadh aig àm na Càisge 2021; chaidh 7 eile a libhrigeadh agus thathar a' libhrigeadh 2 eile aig an àm seo</p> <p>First video delivered Easter 2021; 7 others delivered and 2 currently being delivered</p>	<p>NEO-CHOILEANTA</p> <p>NOT MET</p>
	<p>6 cothroman trèanaidh air-loidhne tron bhliadhna</p> <p>6 online training opportunities during the year</p>	<p>6 cothroman trèanaidh air-loidhne air an libhrigeadh</p> <p>6 online training opportunities delivered</p>	<p>COILEANTA</p> <p>MET</p>
	<p>Beachd luchd-obrach air sàsachd obrach agus gu bheil an obair aca a' dèanamh eadar-dhealachadh</p> <p>Positive evaluations of training sessions collated, reflected and acted upon</p>	<p>Dàta a fhuaradh bho gach buidheann.</p> <p>One new resource developed as a result of evaluation.</p>	<p>COILEANTA</p> <p>MET</p>
<p>PCC 4 Barrachd chothroman do dhaoine na sgilean Gàidhlig aca a thoirt air adhart</p> <p>KPI 4 More opportunities for people to enhance their Gaelic skills</p>	<p>Barrachd sgoilearan ann am FtG agus Foghlam Luchd-ionnsachaidh (FLI)</p> <p>Increase in the number of pupils in GME and Gaelic Learners Education (GLE)</p>	<p>Dàta foghlaim airson 20/21 – sgoilearan uile ann am FtG agus FLI 8,864 (19/20 – 8,757)</p> <p>Education data for 20/21 – total GME and GLE pupils 8,864 (19/20 – 8,757)</p>	<p>COILEANTA</p> <p>MET</p>
	<p>Àrdachadh ann an àireamh an luchd-ionnsachaidh inbheach</p> <p>Increase in the number of adult learners</p>	<p>55,185 luchd-tadhail fa leth (Màrt 2021) (46,567 Màrt 2020) – LearnGaelic;</p> <p>475k luchd-ionnsachaidh air Duolingo (400k sa Mhàrt 2020)</p> <p>55,185 unique visitors (March 2021) (46,567 March 2020) – LearnGaelic;</p> <p>475k Duolingo learners (400k in March 2020)</p>	<p>COILEANTA</p> <p>MET</p>
	<p>Meudachadh de Churraicealam FtG san-Àrd-sgoil</p> <p>Expansion in the GME curriculum in the Secondary Phase</p>	<p>Dàta foghlaim airson 20/21 – 23 cuspairean FtG san Àrd-sgoil (19/20 – 22 cuspairean tron Ghàidhlig aig ìre na h-Àrd-sgoile)</p> <p>Education data for 20/21 – 23 GME subjects in Secondary (19/20 – 22 GME subjects in Secondary)</p>	<p>COILEANTA</p> <p>MET</p>
	<p>Tha plana Gàidhlig aig gach Àrd-sgoil a tha a' libhrigeadh FtG/FLI</p> <p>Every Secondary school delivering GME/GLE has a Gaelic plan in action</p>	<p>Bha dàil air seo mar thoradh air buaidh COVID-19 air sgoiltean agus ùghdarrasan ionadail.</p> <p>Delayed due to impact of COVID-19 on schools and local authorities.</p>	<p>COVID-19</p> <p>COVID 19</p>
<p>PCC 5 Tha barrachd dhaoine ag aontachadh ris an abairt, "Tha mi air na sgilean Gàidhlig agam a thoirt air adhart."</p> <p>KPI 5 More people agreeing with the statement "I have enhanced my Gaelic skills"</p>	<p>Meudachadh anns an raon de dh'fhiosrachadh staitistigeil gus piseach a thomhas</p> <p>Increase in the range of statistical information to assess enhancement</p>	<p>Tha stadastaireachd LearnGaelic air an cleachdadh a-nis gus am fàs a thomhas</p> <p>LearnGaelic statistics now used to monitor increase</p>	<p>COILEANTA</p> <p>MET</p>

PCC 20/21 KPI 20/21	Targaid Target	Fianais Evidence	Buil Outcome
<p>PCC 5 Tha barrachd dhaoine ag aontachadh ris an abairt, “Tha mi air na sgilean Gàidhlig agam a thoirt air adhart.”</p> <p>KPI 5 More people agreeing with the statement “I have enhanced my Gaelic skills”</p>	<p>80% de dhaoine ag aontachadh leis an aithris seo</p> <p>80% of people agreeing with this statement</p>	<p><i>Chan eil stadastaireachd ri faighinn thathast - mar thoradh air COVID-19.</i></p> <p><i>Stats not yet available – impacted by COVID-19.</i></p>	<p>COVID-19</p> <p>COVID-19</p>
<p>PCC 6 A’ dèanamh cinnteach gu bheil barrachd àite aig a’ Ghàidhlig ann an aithne nàiseanta na h-Alba, aithne-dùthcha fhosgailte le iomadh taobh is cultar</p> <p>KPI 6 Ensuring that Gaelic has an increasing role in a diverse and open Scottish identity</p>	<p>Bidh a’ Ghàidhlig agus ionnsachadh na Gàidhlig air aithneachadh/àbhaisteachadh ann am barrachd shuidheachaidhean air feadh na h-Alba</p> <p>Gaelic language and learning will be recognised/normalised in more situations across the whole country</p>	<p>Tha na h-àireamhan de dhaoine a tha ag ionnsachadh na Gàidhlig (air-loidhne) a’ sìor-fhàs</p> <p>Increase in number of learners (online) dramatically increased</p>	<p>COILEANTA</p> <p>MET</p>
<p>PCC 7 Bidh barrachd dhaoine ag aontachadh leis an abairt, “Tha a’ Ghàidhlig cudromach do dh’Alba”.</p> <p>KPI 7 More people agreeing with the statement “Gaelic is important to Scotland”.</p>	<p>Barrachd còmhraidh, ionnsachaidh is com-pàirtichean le raon farsaing de bhuidhnean ann an Alba</p> <p>More regular dialogue, learning and partnerships with a broad range of bodies in Scotland</p>	<p>Conaltradh a bharrachd le buidhnean ann an Alba (m.e. CLS, Stonewall, ùghdarrasan poblach ùra, Guth nan Siarach).</p> <p>Increased engagement with organisations in Scotland (eg CLS, Stonewall, new public authorities, Guth nan Siarach).</p>	<p>COILEANTA</p> <p>MET</p>
<p>PCC 7 Bidh barrachd dhaoine ag aontachadh leis an abairt, “Tha a’ Ghàidhlig cudromach do dh’Alba”.</p> <p>KPI 7 More people agreeing with the statement “Gaelic is important to Scotland”.</p>	<p>Meudachadh ann am beachdan sòisealta taiceil dhan Ghàidhlig (còrr is 81% - Scottish Social Attitudes Survey)</p> <p>Increased positive social attitudes towards Gaelic (more than 81% - Scottish Social Attitudes Survey)</p>	<p>Cha deach an t-suirbhidh seo air adhart ann an 2021 mar a bhathar an dùil ri linn COVID-19; tachraidh e ann an 2022</p> <p>Survey not progressed during 20/21 due to COVID-19; due to take place in 2022</p>	<p>COVID-19</p> <p>COVID-19</p>
<p>PCC 8 Barrachd den luchd-obrach againn ag aontachadh ris a’ bheachd “Tha m’ obair aig BnG a’ toirt toileachas domh agus tha i a’ dèanamh diofar”</p> <p>KPI 8 More of our staff agreeing with the statement “My work at BnG is fulfilling and makes a difference</p>	<p>Stuthan a tha ann agus stuthan ùra air an gabhail os làirmh gu soirbheachail</p> <p>New and existing resources are successfully adopted</p>	<p>Iomairtean meadhanan sòisealta air an ruith le BnG, agus thug BnG taic no brosnachadh do dh’iomairtean a chaidh a ruith le daoine eile</p> <p>Social media campaigns run by BnG, plus campaigns run by others, supported or promoted by BnG</p>	<p>COILEANTA</p> <p>MET</p>
<p>PCC 8 Barrachd den luchd-obrach againn ag aontachadh ris a’ bheachd “Tha m’ obair aig BnG a’ toirt toileachas domh agus tha i a’ dèanamh diofar”</p> <p>KPI 8 More of our staff agreeing with the statement “My work at BnG is fulfilling and makes a difference</p>	<p>Barrachd phàrtaidhean poilitigeach a’ gealltainn gun cum iad taic ri leasachadh na Gàidhlig</p> <p>More political parties commit to supporting Gaelic language development</p>	<p>Bha gealltanasan ann am manifestothan nam prìomh phàrtaidhean poilitigeach, fiosrachadh air a thoirt seachad le BnG.</p> <p>The main political parties made commitments in their manifestos, information provided by BnG.</p>	<p>COILEANTA</p> <p>MET</p>
<p>PCC 8 Barrachd den luchd-obrach againn ag aontachadh ris a’ bheachd “Tha m’ obair aig BnG a’ toirt toileachas domh agus tha i a’ dèanamh diofar”</p> <p>KPI 8 More of our staff agreeing with the statement “My work at BnG is fulfilling and makes a difference</p>	<p>Tha luachan na buidhne againn air am fighe a-steach san dòigh-obrach againn</p> <p>Our organisational values are embedded into how we work</p>	<p>Cleachdaidh sinn na luachan againn mar phàirt de na coinneamhan Dè tha Dol againn gach cola-deug agus aig gach coinneamh plana obrach pearsanta gach 6-8 seachdain, agus aig coinneamhan ad-hoc</p> <p>Values included in fortnightly Dè tha Dol meetings and each 6-8 weekly individual personal work plan meeting; and one-off meetings</p>	<p>COILEANTA</p> <p>MET</p>
<p>PCC 8 Barrachd den luchd-obrach againn ag aontachadh ris a’ bheachd “Tha m’ obair aig BnG a’ toirt toileachas domh agus tha i a’ dèanamh diofar”</p> <p>KPI 8 More of our staff agreeing with the statement “My work at BnG is fulfilling and makes a difference</p>	<p>Thathar a’ toirt an trèanaidh is na taice a tha a dhith dhan luchd-obrach</p> <p>Staff are provided with the required training and support</p>	<p>Planaichean leasachaidh pearsanta an sàs; clàr-gnothaich airson co-labhairt bhliadhnail an luchd-obrach air a chur ri chèile le luchd-obrach; àm fèin-leasachaidh pearsanta aig luchd-obrach gach cairteal; aithisg trèanaidh do CPG agus dhan Bhòrd-stiùiridh.</p> <p>Personal Development Plans in place; annual staff conference agenda developed by staff; quarterly self-development time; training report to CPG and Board.</p>	<p>COILEANTA</p> <p>MET</p>

PCC 20/21 KPI 20/21	Targaid Target	Fianais Evidence	Buil Outcome
<p>PCC 9 Tha barrachd den luchd-ùidh againn ag aontachadh ris a' bheachd "Tha BnG a' coileanadh a dhleastanasan gu h-èifeachdach agus tha e a' cur ris na tha sinn a' dèanamh."</p> <p>KPI 9 More of our stakeholders agreeing with the statement "BnG is effective in its role and contributes to what we do."</p>	<p>Clìù corporra ciatach le luchd-ùidh air daingneachadh</p> <p>Positive corporate reputation with stakeholders is ensured</p>	<p>Coinneamhan a' Bhùird is nan comataidhean air an cumail gu poblach;</p> <p>Aithrisean bhon Luchd-sgrùdaidh A-muigh mu atharrachadh susbainteach; gabhail pàirt ann an coinneamhan coimhearsnachd; deagh bheachdan air ais bho choinneamhan Adhartas nas Luaithe</p> <p>Board and committee meetings public;</p> <p>Statement from External Auditor on significant change; participation in community meetings; positive feedback from FRoP meetings</p>	<p>COILEANTA</p> <p>MET</p>
	<p>Cleachdaidhean fallain a thaobh stiùireadh ionmhais is cunnairt gan glèidheadh</p> <p>Sound financial and risk management practices are maintained</p>	<p>Tha am prògram bliadhna de dh'In-sgrùdaidhean uile aig deagh ìre.</p> <p>Annual programme of Internal Audits all at good standard.</p>	<p>COILEANTA</p> <p>MET</p>
<p>PCC 10 Lùghdaichidh sinn na h-eimiseanan carboin againn gach bliadhna, a' ruigsinn cothromachadh carbon (net zero) de dh'eimiseanan cho luath 's a ghabhas agus ro 2045</p> <p>KPI 10 We will reduce our carbon emissions on an annual basis, reaching net-zero emissions asap and by 2045.</p>	<p>Bun-loidhne de dh'eimiseanan carboin is targaidean lùghdachaidh air bhonn agus gan ruigsinn</p> <p>Carbon emissions baseline and reduction targets are in place and being met</p>	<p>Cha robh e comasach bun-loidhne a chruthachadh a chionn 's gu bheil am fiosrachadh air pàipear san oifis; agus gun inntreigeadh againn dhan oifis. Eimiseanan carboin air an lùghdachadh gu mòr</p> <p>Unable to create baseline due to information being in hardcopy in the office; and no access to office. Carbon emissions substantially reduced</p>	<p>COVID-19</p> <p>COVID-19</p>
	<p>Tha an dòigh anns am bi sinn ag obair mar bhuidheann air atharrachadh gus cothromachadh-carboin a ruigsinn cho luath 's a ghabhas</p> <p>The way we work as an organisation has changed in order to reach net-zero emissions as soon as possible</p>	<p>Is gann gun robh siubhal sam bith ann ann an 2020/21 Cumaidh sinn ris a' ghluasad do choinneamhan air-loidhne gus an lùghdachadh ann an siubhail a chumail suas. Nas lugha de phàipear/inc air a chleachdadh mar thoradh air barrachd obair didseatach.</p> <p>Travel almost absent from 2020/21. Move to online meetings will be maintained to continue reduction in travel. Reduced paper/ink used due to increase in digital use.</p>	<p>COILEANTA</p> <p>MET</p>

PCCan a chaidh a choileanadh

KPIs Met

Bliadhna Year	PCCan a chaidh a choileanadh KPIs Met		PCCan nach deach a choileanadh KPIs not Met		PCCan air an tug COVID-19 buaidh KPIs impacted by COVID-19	
	Àir.	%	Àir.	%	Àir.	%
2020/21	4	40	1	10	5	50
2019/20	7	78	1	11	1	11

Targaidean air an coileanadh

Targets Met

Bliadhna Year	Targaidean air an coileanadh Targets Met		Targaidean nach deach a choileanadh Targets not Met		Targaidean air an tug COVID-19 buaidh Targets impacted by COVID-19		Cruinneachadh Dàta air an tug COVID-19 buaidh Data collection impacted by COVID-19	
	Àir.	%	Àir.	%	Àir.	%	Àir.	%
2020/21	18	72	1	4	4	16	2	8
2019/20	7	78	1	11	-	-	1	19

PÀIRT
PART

2

AITHISG COILEANAIDH PERFORMANCE ANALYSIS





11



12

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

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

MION-SGRÙDADH AIR COILEANADH

Sa Phlana Ghnìomh bhliadhnail againn tha mìneachadh air pìosan obrach a nì sinn gach bliadhna gus adhartas a dhèanamh leis na prìomhachasan ro-innleachdail againn. Tha e na chuspair leantainneach san obair planaidh againn a bhith a' cur fòcas air raointean prìomhachais agus a bhith gan libhrigeadh gu h-èifeachdach agus mar sin, chaidh nas lagha de ghnìomhan a chomharrachadh anns a' Phlana Ghnìomh againn airson 20/21. Ach bha, agus tha, buaidh shusbainteach agus leantainneach air a bhith aig COVID-19 air an obair againn agus air an obair aig grunn bhuidhnean leis am bi sinn ag obair.

Prìomhachasan a' Phlana Chorporra Corporate Plan Priorities	Gnìomhan iomlan Total Actions	Air a choileanadh Complete	Air a choileanadh gu ìre Partially complete	Cha deach a thoirt air adhart* Not progressed*
1. A' cleachdadh na Gàidhlig Using Gaelic	10	6	3	1
2. Ag ionnsachadh na Gàidhlig Learning Gaelic	19	12	4	3
3. A' brosnachadh na Gàidhlig Promoting Gaelic	8	5	2	1
4. Leasachadh mar a tha sinn ag obair Developing how we work	12	8	1	3
	49	31	10	8
2019/20 Totals	85	73	8	4

*Mar thoradh air COVID-19 ann an 2020/21

PERFORMANCE ANALYSIS

Our annual Operational Plan identifies the specific pieces of work we will undertake each year to make progress on our strategic priorities. A continuing theme of our planning is to focus on priority areas and deliver these effectively, hence fewer actions were identified in our Operational Plan 20/21. However, COVID-19 has had, and continues to have, a significant and ongoing impact on our work and that of the wide range of organisations we work with.

Adhartas is Àireamhan

San earrainn seo gheibhear measadh air an ìre gu bheil sinn air na cinn-uidhe sa Phlana Ghnìomh bhliadhnail againn a choileanadh, agus iad sin co-cheangailte ris na builean thairis air còig bliadhna sa Phlana Chorporra againn. Chaidh nan gnìomhan a bha a' dol air adhart aig deireadh na bliadhna, 31 Màrt 2021, a choileanadh às dèidh deireadh na bliadhna. A thaobh amasan air an deach dàil a chur mar thoradh air COVID-19, thèid measadh a dhèanamh a bheil iad fhathast comasach a dhèanamh.

Gnìomhan a bharrachd nach deach a phlanadh a rinneadh mar thoradh air an t-suidheachadh:

- stèidhich sinn maoinachadh gus taic a chumail ri buidhnean gus freagairt air buaidh COVID-19, agus bha dà chuairt maoinachaidh ann, a' toirt seachad £283k gu h-iomlan do 53 pròiseactan (faic Prosbaig air td59).
- fhuaradh £150k a bharrachd bho Riaghaltas na h-Alba a thug seachad maoinachadh airson oifigearan a bharrachd ann an coimhearsnachdan eileanach gus cleachdadh na Gàidhlig a neartachadh

Operational Performance

This section gives an assessment of the extent to which we have achieved our annual Operational Plan objectives, which are linked to the five-year outcomes in our Corporate Plan. The actions which were in progress at year end, 31 March 2021, were completed post year-end. For those delayed due to COVID-19, there will be an assessment of whether they are still feasible.

Additional activities not planned which were undertaken in response to circumstances:

- established a fund specifically to support organisations respond to the impacts of COVID-19 and ran the fund twice, distributing £283k to 53 projects (see Spotlights on p59)
- received an additional £150k from SG which provided funding for additional officers in the island communities particularly to strengthen the use of Gaelic

- chaidh com-pàirteachas ùr a stèidheachadh le Fearann Coimhearsnachd Alba a chuireas prionnsabalan cumhachdachadh coimhearsnachd an gnìomh agus a bheir taic do choimhearsnachdan gus na planaichean aca a fhèin airson na Gàidhlig a chur an gnìomh (faic Prosaig air td60)
- chaidh a' chiad lìonra airson oifigearan Gàidhlig coimhearsnachd a stèidheachadh, le fòcas sònraichte air an fheadhainn a tha ag obair ann an coimhearsnachdan
- ghabh sinn pàirt ann an raon farsaing de chòmhradh coimhearsnachd às dèidh foillseachadh rannsachadh Soillse air cleachdadh na Gàidhlig ann an coimhearsnachdan Gàidhlig traidiseanta
- rinneadh com-pàirteachadh le òigridh tro cheisteachan agus buidhnean fòcais gus faighinn a-mach dè na beachdan a bh' aca air a' Ghàidhlig agus de na feumalachdan agus miannan a bh' aca, agus
- rinneadh dà cho-chomhairle eile, tè air cleachdadh ro-innleachdail maoineachadh BnG agus tè eile mar obair ullachaidh airson a bhith ag ullachadh an ath Phlana Nàiseanta airson na Gàidhlig.
- established a new partnership with CLS, including a fund which will enact principles of community empowerment and support communities implementing their own plans for Gaelic (see Spotlights on p60)
- establishing the first professional network for Gaelic community officers, with a specific focus on those working in communities
- participated in a wide range of community conversations following the publication of the Soillse research on Gaelic usage in the traditional Gaelic-speaking communities
- with delivery partners, engaged with young people via a questionnaire and focus groups to find out from them what their views were on Gaelic and what their aspirations and requirements were, and
- carried out two other consultations, one on the strategic use of BnG funds and the other as preparation for the next NGLP.

Tha an clàr gu h-ìosal a' sealltainn geàrr-iomradh air cuid den obair a rinn sinn ann an 2020/21 gus ar prìomhachasan ro-innleachdail a thoirt gu buil.

The following tables show some highlights of the work we have undertaken in 2020/21 in pursuit of our strategic priorities.

— 1 —

Prìomhachas Ro-innleachdail 1:

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

Leasachaidhean a' cumail taic ri cleachdadh na Gàidhlig:

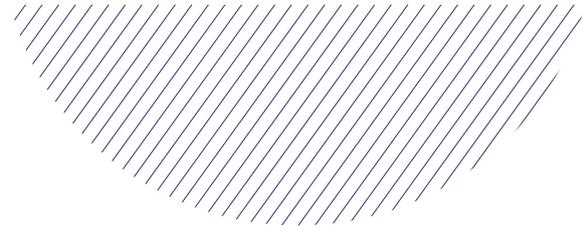
- Choimisean sinn siostam ruigsinneach airson a bhith a' clàradh atharrachaidhean ann an cleachdadh na Gàidhlig, airson a bhith a' co-òrdanachadh agus a' clàradh leasachaidhean cumanta ann an litreachadh, agus dòigh gus aonta a fhaighinn eadar farsaingeachd de dhaoine le ùidh anns na slatan-tomhais as ìsle ann an gràmar agus litreachadh airson taisbeanadh agus teagasg Gàidhlig

Strategic Priority 1:

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

Developments supporting Gaelic language usage:

- Commissioned the development of an accessible system for recording changes in Gaelic usage, for co-ordinating and recording popular developments in orthography, and a mechanism to achieve agreement between a range of interested parties on minimum general standards in grammar and orthography for Gaelic presentation and teaching



Ro-innleachdan airson coimhearsnachdan Gàidhlig nas làidire:

- Chaidh maoinachadh a thoirt do bhuidhnean ann am Barraigh, Bhatarsaigh, Uibhist a Deas, Uibhist a Tuath, Na Hearadh, Leòdhas, Tìrìodh, Ìle, an t-Eilean Sgitheanach, Inbhir Nis agus an t-Òban gus pròiseactan agus tachartasan a libhrigeadh gus taic a chumail ri cleachdadh na Gàidhlig
- Chaidh taic a chumail ri buidhnean coimhearsnachd ann an Dùn Èideann, Glaschu, Inbhir Nis gus co-aonadan coimhearsnachd a stèidheachadh airson na Gàidhlig
- Obair com-pàirteachais le CnES, Riaghaltas na h-Alba, Iomairt na Gàidhealtachd is nan Eilean agus raon farsaing de bhuidhnean eile gus dòigh-obrach 'Gàidhlig an toiseach' a chruthachadh agus a chur an gnìomh anns na h-Eileanan an Iar

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

- Maoinachadh airson CnES gus prògram greis gnìomhachais Gàidhlig a libhrigeadh; airson cosnadh tràth-bhliadhnaichean air a' Ghàidhealtachd; agus airson clasaichean Gàidhlig airson preantasan anns na h-Eileanan an Iar

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

- 67 ùghdarrasan poblach ag obair air Planaichean Gàidhlig a bheir taic ri cleachdadh na Gàidhlig san àite-obrach

A' cur ri comas, sgilean agus seasmhachd anns na h-ealainean;

- Maoinachadh air a thoirt do bhuidhnean ealain nàiseanta is ionadail a' gabhail a-steach: An Comunn Gàidhealach, Ceòlas, Fèisean nan Gàidheal, Taigh-chluich Eden Court, An Lòchran agus Ionad Chalum Chille Ìle, gus prògraman a libhrigeadh a chumas taic ri cleachdadh na Gàidhlig
- Tha na gnìomhachasan cruthachail mar phrìomhachas san raon-obrach, *An t-Àite-obrach agus an Eaconamaidh* a tha mar phàirt den iomairt, *Adhartas nas Luaithe*

Strategies for stronger Gaelic communities:

- Funding provided for organisations in Barra, Vatersay, South Uist, North Uist, Harris, Lewis, Tìree, Islay, Skye, Inverness and Oban to deliver projects and events to support Gaelic usage
- Community groups in Edinburgh, Glasgow, Inverness supported to develop community hubs for Gaelic
- Partnership working with CnES, SG, HIE and wide range of other organisations to develop and implement a 'Gaelic First' approach in the Western Isles

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

- Funding for CnES to deliver a Gaelic work placement programme; early years' employment in Highland; and Gaelic classes for apprentices in the Western Isles

Develop initiatives to increase Gaelic usage in the workplace:

- 67 public authorities working on Gaelic language plans which support using Gaelic in the workplace

Increase capacity, skills and sustainability in the arts:

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

Cothroman a bharrachd gus Gàidhlig a chleachdadh san dachaigh:

- Chaidh iomairt a chur air dòigh gus cur ri cleachdadh na Gàidhlig aig an taigh - #cleachdiaigantaigh - le com-pàirtichean a' gabhail a-steach Comann na Gàidhlig agus Fèisean nan Gàidheal
- Chùm sinn taic ri buidhnean a tha a' neartachadh cleachdadh na Gàidhlig ann an coimhearsnachdan Gàidhlig traidiseanta, leithid Urras Coimhearsnachd Bhràdhagair agus Àrnoil, An Lanntair agus Taigh Chearsabhagh

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

- Maoinachadh a' leantainn airson Faclair na Gàidhlig, Ainmean-Àite na h-Alba agus Tobar an Dualchais a tha uile a' toirt taic do leasachadh agus cleachdadh càinain

More opportunities to use Gaelic in the home:

- Established initiative to increase Gaelic usage at home - #cleachdiaigantaigh (#useitathome) - with partners including Comann na Gàidhlig and Fèisean nan Gàidheal
- Supported organisations which strengthen Gaelic usage in traditional Gaelic communities, such as Arnol and Bragar Community Trust, An Lanntair and Taigh Chearsabhagh

Fund initiatives which strengthen language richness, relevance and consistency:

- Continued funding for Faclair na Gàidhlig, Ainmean-Àite na h-Alba and Tobar an Dualchais which all support language development and use

- 2 -

PRÌOMHACHAS RO-INNLEACHDAIL 2:

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

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

- Rinn sinn taisbeanadh dhan rannsachadh aig a' Bhuidhinn Thar-phàrtaidh Phàrlamaideach air Sgilean Labhairt ann am Westminster
- Dh'obraich sinn le com-pàirtichean gus fianais air FtG a thoirt dhan Lèirmheas OECD air a' Churraicealam airson Sàr-mhathais agus chuir sinn aithris sgrìobhte a-steach

STRATEGIC PRIORITY 2

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

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

- Presented to the Oracy All Party Parliamentary Group inquiry at Westminster
- Worked with partners to present evidence on GME to the OECD Review on the Curriculum for Excellence and submitted a written report

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

- A' toirt seachad comhairle is taic phroifeasanta leantainneach do dh'Ùghdarrasan Ionadail agus proifeiseantaich foghlaim eile, agus ag obair còmhla ri Comann nam Pàrantan agus feadhainn eile gus taic a chumail ri fàs ann am FtG
- Chaidh taic ionmhasail a thoirt seachad gus cur ri àireamh nan oifigearan taic tràth-bhliadhnaichean agus teaghlaich

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

- Sreath de bhidiothan air an cruthachadh còmhla ri com-pàirtichean, a tha rim faighinn air-loidhne, gus taic a chumail ri teaghlaichean gus Gàidhlig a chleachdadh san taigh
- Com-pàirtichean air an coimiseanadh gus seiseanan trèanaidh air-loidhne a chruthachadh gus taic a chumail ri luchd-obrach nan tràth-bhliadhnaichean

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

- Thug sinn taic ionmhasail do 47 duine a tha a' dèanamh Chùrsaichean Trèanaidh Luchd-teagaisg na bun-sgoile no na h-àrd-sgoile no a tha ag obair ann am foghlam mar-thà gus grunn chùrsaichean Gàidhlig a dhèanamh. (2019/20 – 51)
- Mhaoinich sinn a' chiad Teisteanas Teagaisg a Bharrachd (ATQ) (faic Prosbaig air td58)
- Chùm sinn a' chiad Co-labhairt Luchd-teagaisg Ùra air-loidhne, le proifeiseantaich cliùiteach cho math ri gnìomhan leasachaidh eile

A' cur barrachd ghoireasan do luchd-ionnsachaidh is oidean air dòigh air LearnGaelic.Scot ann an co-bhann ri MG ALBA feuch am bi goireasan ann airson ìrean nas adhartaiche a chuidicheas inbhidh gu bhith a' ruighinn fileantachd:

- Chaidh maoineachadh a thoirt dhan ghoireas luchd-ionnsachaidh ioma-meadhanach, de sheòrsa nach nochd ach turas ann an ginealach, [SpeakGaelic](#)
- Chùm sinn oirnn a' maoineachadh Oifigear Didseatach agus Manaidsear Ionnsachaidh aig LearnGaelic.Scot. Tha mu 55k luchd-cleachdaidh cunbhalach aig a' ghoireas gach mìos (2019/20 – 40k)

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

- Ongoing provision of professional advice and support to Local Authorities and other education professionals, and working with Comann nam Pàrant Nàiseanta and others to support the growth of GME
- Provided financial support to increase the number of early years' and family liaison officers

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

- Developed with partners a range of videos, available online, to support families to use Gaelic at home
- Commissioned partners to develop online training sessions to support early years' workers

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

- Financial support for 47 people undertaking Initial Teacher Education studying primary education or secondary education or currently working in education to undertake various Gaelic language courses. (2019/20 – 51))
- Funded the first Additional Teaching Qualification (ATQ) (see Spotlights on p58)
- Held the first online New Teachers' Conference, featuring well-respected professionals as well as other development activities

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

- Funding provided towards the once-in-a-generation Gaelic learners multi-media development, [SpeakGaelic](#)
- Continued to provide funding for the Digital Officer and Learning Manager at LearnGaelic.Scot. The resource now attracts around 55k regular users every month (2019/20 – 40k)

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

- [Chaidh A bheil thu airson teagasg sa Ghàidhlig?](#) agus [Plana Gàidhlig an GTCS](#) fhoillseachadh
- Chaidh bhidiothan sanasachd a chruthachadh agus a chleachdadh air na meadhanan sòisealta mu fharsaingeachd de dh'obraichean ann am foghlam Gàidhlig

A' brosnachadh cleachdadh teicneòlais gus barrachd ionnsachadh Gàidhlig a lìbhrigeadh:

- Chùm sinn oirn a' maoinachadh goireasan leughaidh [Giglets Gàidhlig](#), anns a bheil 104 teacsa didseatach anns a' Ghàidhlig, le 76 clàraidhean fuaime/leabhraichean claisneachd agus 595 gnìomhan do luchd-teagaisg is sgoileirean, agus iad uile ceangailte ris a' Churraicealam airson Sàr-mhathais

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

- [So you want to teach in Gaelic?](#) and GTCS [Gaelic Language Plan](#) published
- Promotional videos created and used on social media to highlight a range of careers in Gaelic education

Encouraging the use of technology to deliver more Gaelic learning:

- Continued funding for [Giglets Gaelic reading resources](#), which has 104 digital texts in Gaelic, with 76 voiceovers/audio books and 595 teacher and pupil tasks, all aligned to Curriculum for Excellence

– 3 –

PRÌOMHACHAS RO-INNLEACHDAIL 3:

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

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

- 67 ùghdarrasan poblach (2019/20 – 68) ag obair air na [Planaichean Gàidhlig](#) aca. Gu ruige seo, tha 59 ùghdarrasan poblach Albannach air Planaichean Gàidhlig aontachadh, agus tha tòrr aca air na dàrna, treas no ceathramh tionndaidhean aca. Thòisich 8 buidhnean ùra air planaichean am-bliadhna

STRATEGIC PRIORITY 3:

More people in Scotland are positive about Gaelic language and culture

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

- 67 public authorities (2019/20 – 68) working on their [Gaelic Language Plans](#). To date, 59 Scottish public authorities have approved Gaelic Language Plans, many are now on their second, third or fourth iterations. 8 new organisations started work on plans in the year

Éirich



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

- Chaidh fios a chur a-steach gu 10 co-chomhairlean poblach gus dèanamh cinnteach gu bheil a' Ghàidhlig agus a' choimhearsnachd Ghàidhlig air an gabhail a-steach ann an leasachadh poileasaidh agus ro-innleachd aig ìrean nàiseanta is roinneil na RA agus na h-Alba, a' gabhail a-steach ro-innleachdan fiosrachaidh didseatach agus AI, a bharrachd air còraichean daonna agus Ro-innleachdan ath-bheothachaidh COVID-19
- Thug sinn comhairle do na còig prìomh phàrtaidhean poilitigeach mu phrìomh chuspairean a thaobh na Gàidhlig airson a chur a-steach do na manifestothan aca airson an taghaidh phàrlamaideach; leis na còig pàrtaidhean uile a' dèanamh ghealltanasan airson na Gàidhlig; agus mhol sinn gun cumadh Buidheann thar-phàrtaidh Pàrlamaid na h-Alba air a' Ghàidhlig coinneamh thagraichean aig coinneamh an earraich

Thoir buaidh air tachartasan agus comharrachaidhean nàiseanta agus eadar-nàiseanta mar eisimpleir, Bliadhna na ... gus dèanamh cinnteach gum bi a' Ghàidhlig na pàirt chudromach:

- Iomairt eadar-nàiseanta Colmcille 1500, gus 1500 bliadhna a chomharrachadh bho rugadh Calum Cille, a' toirt Albannaich, Èireannaich, Manainnich agus muinntir Alba Nuadh agus daoine eile còmhla ann am prògram thachartasan fad bliadhna
- Chaidh maoinachadh a thoirt seachad airson pròiseactan a tha mar phàirt de Bhliadhna Cladaichean agus Uisgeachan 2021

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

- 10 public consultations (2019/20 – 7) submitted to ensure that Gaelic and the Gaelic community were included in the development of policy and strategy at UK and Scottish national and regional levels, including digital and artificial intelligence strategies, as well as human rights and COVID-19 recovery strategies
- Advised the five main political parties of key issues for Gaelic for inclusion in their manifestos for the parliamentary election; with all five parties making commitments for Gaelic; and recommended that the Scottish Parliament Cross-party Group on Gaelic hold a hustings as their spring meeting

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

- The international Columba 1500 initiative, to mark 1500 years since the birth of St Columba, bringing together Scots, Irish, Manx and Nova Scotians as well as others in a year-long programme of events.
- Provided funding for projects which are part of the 2021 Year of Coasts and Waters

“Tha sinn a’ cumail oirnn a’ daingneachadh cho cudromach’s a tha an teachdaireachd gum buin a’ Ghàidhlig ri Alba air fad”.

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

- Prìomh sponsair aig na [Duaisean Gàidhlig](#) nàiseanta, a bhios a’ faighinn tòrr sanasachd sna meadhanan agus a chaidh a chumail air-loidhne am-bliadhna
- Ruigsinneachd nas motha air seanailean nam meadhanan sòisealta (chithear stadastaireachd air td65)

Iomairtean ri cur ri ionnsachadh is cleachdadh na Gàidhlig:

- Iomairt #Cleachdiaigantaigh air a chur air dòigh agus air libhrigeadh tron ghlasadh-sìos.

Ag obair le buidhnean foghlaim is leasachadh sgilean gus fios a sgaoileadh mu àite na Gàidhlig ann an Alba, mu na cothroman cosnadh a tha na lùib agus mu na buannachdan a bheir i do luchd-labhairt

- Lean sinn oirnn cur ri *Àite-obrach agus Eaconamaidh*, fear de na sruthan obrach bhon iomairt *Adhartas nas Luaithe*.

Ensure positive messages about Gaelic are understood by the media:

- Main sponsor of the national [Gaelic Awards](#), which generate wide media coverage and was held online this year
- Increased reach on social media channels (see p65 for stats).

Campaigns to support Gaelic learning and usage:

- #Cleachdiaigantaigh initiative established and delivered throughout lockdown.

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

- Continued to contribute to *Workplace and Economy*, one of the workstreams arising from *Faster Rate of Progress*.



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- 4 -

PRÌOMHACHAS RO-INNLEACHDAIL 4:

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

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

- Chaidh comhairle, taic agus goireasan a bharrachd a thoirt seachad airson sunnd an luchd-obrach agus iad ag obair aig an taigh
- Chaidh poileasaidhean agus siostaman trèanaidh is leasachaidh a neartachadh
- Chuir sinn ri seiseanan conaltraidh foirmeil agus neo-fhoirmeil gus am biodh ceanglaichean làidir ann fhad 's a bha daoine ag obair aig an taigh
- Chaidh seiseanan ionnsachadh proifeiseanta mìosail a chur air dòigh dhan luchd-obrach air fad air cuspairean a chaidh a thaghadh leis an sgioba

Bidh sinn a' brosnachadh dhòighean-obrach ùr-ghnàthachadh air feadh ar n-obrach:

- Tha ùr-ghnàthachadh air aon de na còig luachan-buidhne againn
- Chaidh siostaman airson a bhith a' cur air adhart mholaidhean airson leasachaidhean agus pròiseactan ùra a neartachadh agus a dhèanamh foirmeil

STRATEGIC PRIORITY 4:

Bòrd na Gàidhlig continues to develop how it works

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

- Provided additional advice, support and resources to ensure staff wellbeing while working at home
- Strengthened training and development policies and systems
- Increased formal and informal regular communication sessions to provide strong connections while working at home
- Established monthly all-team professional learning sessions on topics chosen by the team

Encourage innovation in all our work practices:

- Innovation is one of our five organisational values
- Systems for making recommendations for improvements and project initiation strengthened and formalised



- A' cleachdadh barrachd teicneòlais gus siostaman a dhèanamh nas sìmplidhe no an dèanamh fèin-obrachail, a' gabhail a-steach a bhith a' cur fiosrachadh air-loidhne mu dhuaisean tabhartais a chaidh a thoirt seachad tro [360Giving](#)

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

- Chaidh siostam Adhartas nas Luaithe a stèidheachadh taobh a-staigh na buidhne
- A' toirt seachad ceannas airson leasachadh na Gàidhlig tro bhith a' stèidheachadh fòram mìosail airson Àrd-oifigearan aig farsaingeachd de Bhuidhnean Gàidhlig
- Chaidh lìonra conaltraidh oifigearan Gàidhlig a stèidheachadh (le 30 ball a' riochdachadh 20 buidheann) a bhios a' coinneachadh gach 6-8 seachdainean
- Nar ball gnìomhach ann an [Co-chruinneachadh na Gàidhealtachd agus nan Eilean](#), agus ann am Buidheann nan Àrd-oifigearan airson CGE
- Thug sinn seirbheisean rùnaireachd do Bhuidheann Thar-phàrtaidh na Gàidhlig aig Pàrlamaid na h-Alba agus thug sinn buaidh air a' chlàr-ama

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

- Chùm sinn oirnn le cur an gnìomh na Ro-innleachd Conaltraidh agus chruthaich sinn ro-innleachd agus plana gnìomh airson conaltradh taobh a-staigh na buidhne

- Increasing use of technology to simplify or automate systems, including making grant awards information available online via [360Giving](#)

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

- Established a Faster Rate of Progress system within the organisation
- Provide leadership for Gaelic development through establishing a monthly forum for CEOs of a wide range of Gaelic organisations
- Established a Gaelic officers' communications network (30 members representing 20 organisations) which meets every 6-8 weeks
- Continued to drive the agenda for the [Convention of the Highlands & Islands \(CoHI\)](#), and the Senior Officers group for CoHI
- Provided the secretariat and informed the agenda for the Scottish Parliament Cross-Party Group on Gaelic

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

- Continued to implement the Communications Strategy and developed an internal communications strategy and action plan

- Chaidh grunn chleachdaidhean ùra a stèidheachadh gus cur ri com-pàirteachas agus conaltradh luchd-obrach
- Chuir sinn gu mòr ri cleachdadh nam meadhanan sòisealta gus prìomh chuspairean san obair againn a bhrosnachadh agus gus barrachd innse mu na buidhnean agus pròiseactan a bhios sin a' cumail taic ris

Bidh sinn fosgailte agus cunntachail, agus sinn a' sgaoileadh fiosrachadh a tha furasta a thuigsinn gu tric agus gun dàil:

- Rinn sinn cinnteach gun robh luchd-obrach an sàs ann an iomairtean cudromach a bheireadh buaidh orra agus gun deach am beachdan a shireadh orra, leithid cruthachadh Plana Leasachaidh 20/21, Plana Gnìomh 21/22 agus poileasaidhean ùra
- Coinneamhan aig an luchd-obrach uile gach cola-deug far am bi sinn a' bruidhinn gu cunbhalach air prìomh phrionnsapalan ar poileasaidhean agus air na builean aig raon farsaing de choinneamhan
- Chaidh coinneamhan Bùird is comataidh a lìn-chraoladh bhon Chèitean 2020 leis na pàipearan rim faighinn ro na coinneamhan

Cleachd fianais làidir gus co-dhùnidhean a dhèanamh:

- Rinn sinn trì co-chomhairlean poblach air prìomh thaobhan den obair againn, suirbhìdh bliadhnail an luchd-obrach agus suirbhìdh luchd-ùidh
- Chaidh prìomh dhàta foghlaim a chruinneachadh agus fhoillseachadh

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

- Pròiseasan Ro-innleachd rianachd mhì-chinntean, a' gabhail a-steach poileasaidh rianachd mhì-chinntean
- Aithris Luach as Fheàrr air cruthachadh agus air aontachadh
- Chaidh trèanadh a dhèanamh air èifeachdas a' Bhùird agus Comataidh Sgrùdaidh is Dearbhachd
- Pròiseasan leasachaidh leantainneach air an neartachadh is air an leabachadh.

- Established a number of new practices to increase staff engagement and communication
- Significantly increased use of social media to promote key themes of our work and to tell more about organisations and projects we support

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

- Ensured staff involvement and input in key initiatives which will affect them, such as the development of the 20/21 Improvement Plan, the 21/22 Operational Plan and new policies
- Fortnightly all-staff meetings where we regularly discuss the main principles of our policies and outcomes of a wide range of meetings
- Board and committee meetings webcast since May 2020 with papers available on our website in advance of meetings

Use sound evidence to make decisions:

- Carried out three public consultations on key aspects of our work, the annual staff survey and a stakeholder survey
- Collected and published key education data

Continuously improve our corporate governance:

- Risk management processes, including risk management policy, strengthened
- Best Value Statement developed and agreed
- Training undertaken on Board and Audit and Assurance Committee effectiveness
- Strengthened and embedded continuous improvement processes.



ÀIREAMHAN AIRSON 2020/21 IN NUMBERS

PRÌOMH ÀIREAMHAN KEY NUMBERS



87,056

'S urrainn do 87,056 neach ann an Alba Gàidhlig a chleachdadh no a thuigsinn¹.

87,056 people in Scotland can use or understand Gaelic¹.

c. 475,000

c. 475,000 inbhich an-dràsta ag ionnsachadh na Gàidhlig².

c. 475,000 adults are currently learning Gaelic².
(19/20 – C 400,000)

59

Tha Plana Gàidhlig aontaichte aig 59 Ùghdarrasan Poblach Albannach. Tha 8 a bharrachd ag obair a dh'ionnsaigh a' chiad phlana aca am-bliadhna - chaidh 10 aontachadh am-bliadhna. Bha 5 dhiubh sin nan dàrna eagrain agus bha aon dhiubh na treas eagan. Tha ceithir ùghdarrasan poblach ag ullachadh nan 4^m eagrain de na planaichean aca .3

(19/20 – 59 ùghdarrasan poblach; 7 planaichean ùra, 52^{na} eagrain agus 23^s eagrain; 9 ag obair a dh'ionnsaigh a' chiad phlana aca)

59 Scottish public authorities have an approved Gaelic Language Plan. Another 8 are working towards developing their first plan - 10 were approved this year, of which five were second editions and one was a third edition. Four public authorities are working on the preparation of the 4th edition of their plans .3

(19/20 – 59 public authorities; 7 new plans, 52nd editions and 23rd editions; 9 working towards their 1st plan)



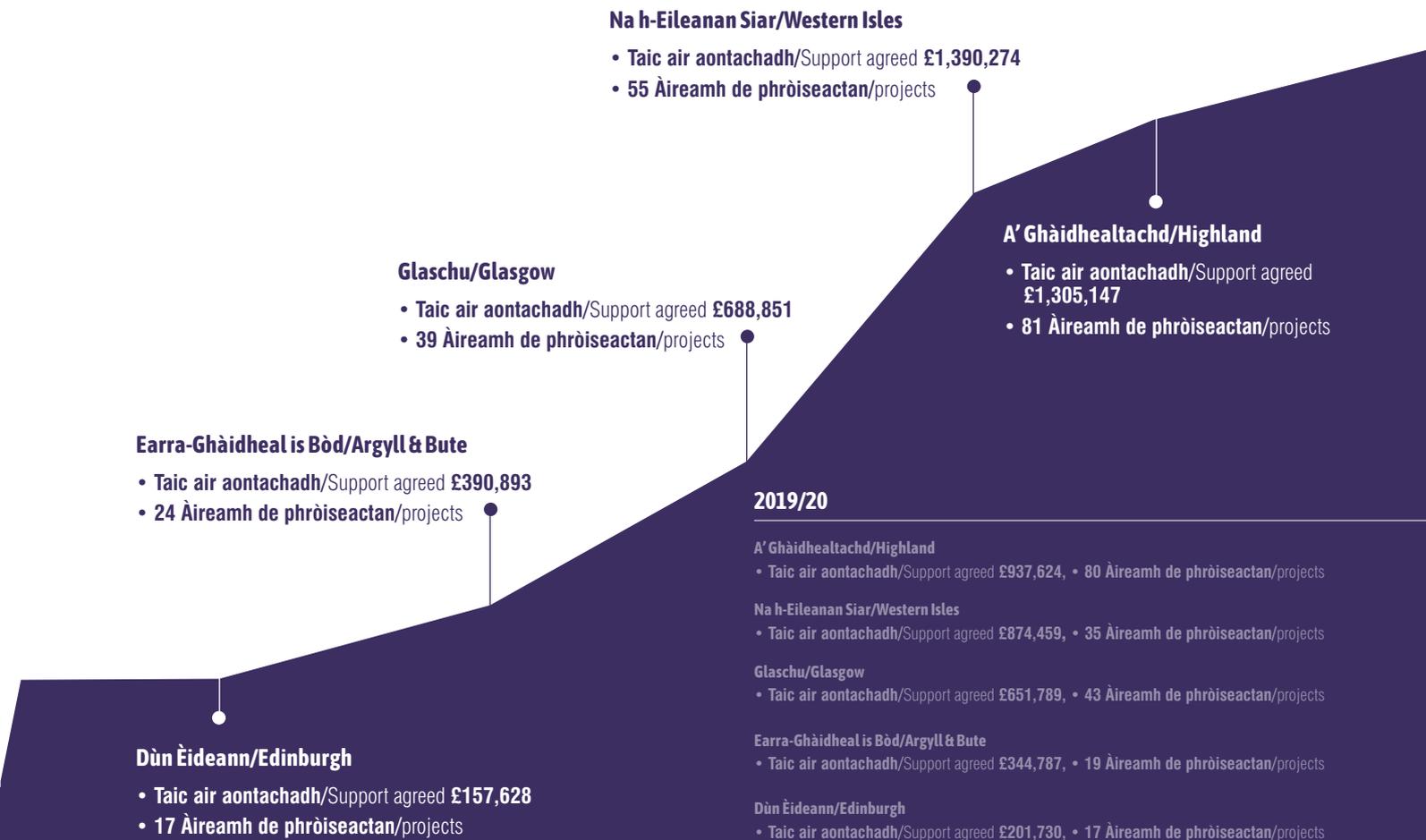
MA' A THA MAOINEACHADH PROISEICT BNG GA CHOSG

HOW BNG PROJECT FUNDING IS SPENT

Ann an 20/21 thòisich sinn com-pàirteachas le 360Giving gus am fiosrachadh mu na tabhartasan a thug sinn seachad a dhèanamh nas ruigsinniche agus nas fiosrachaile. Tha barrachd fiosrachaidh mu gach pròiseact a mhaoinich sinn sna beagan bhliadhnaichean mu dheireadh ri fhaighinn [an seo](#).

During 20/21 we partnered with 360Giving to make the information on our grants awarded even more accessible and informative. More information on every project that we funded in recent years is available [here](#).

The graphic below shows where the five highest levels of spend were in 2020/21.



¹ Cunntas-sluaigh na h-Alba 2011

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

³ Gàidhlig mar chuspair air a theagasg sa Bheurla

¹ Scotland's Census 2011

² Duolingo only in 2020/21; 2019 - Bòrd na Gàidhlig commissioned survey and Scottish Gaelic Duolingo figure

³ Gaelic as a subject taught in English

PRÒISEACTAN/DAOINE/BUIDHNEAN

PROJECTS, PEOPLE, GROUPS

2020/21

PRÌOMH BHUIDHNEAN GÀIDHLIG MAOINICHTE

MAIN FUNDED GAELIC ORGANISATIONS

£1.9m

2019/20: £1.8m

Pròiseactan/Daoine/Buidhnean
Projects / People / Groups

2019/20: 14

14

MAOIN GNÌOMHACHAIDH ACHD NA GÀIDHLIG (TAIC DO BHUIDHNEAN POBLACH)

GAELIC LANGUAGE ACT IMPLEMENTATION FUND (SUPPORT TO PUBLIC BODIES)

£541k

2019/20: £928k

2019/20: 31, Buidhnean/groups

72 Pròiseactan/Projects

25

 Buidhnean
Bodies

46

 Pròiseactan
Projects

TAIC FREUMHAN COIMHEARSNACHD

COMMUNITY GRANT SCHEME

£133k

2019/20: £164k

Pròiseactan/Daoine/Buidhnean
Projects / People / Groups

2019/20: 74

64

TAIC DO BHUIDHNEAN TRÀTH- BHLIADHNAICHEAN

SUPPORT TO EARLY YEARS GROUPS

£64k

2019/20: £149k

Pròiseactan/Daoine/Buidhnean
Projects / People / Groups

2019/20: 38

16

TAIC DO DH'OILEANAICH TEAGAISG

STUDENT TEACHER SUPPORT

£67k

2019/20: £86k

Pròiseactan/Daoine/Buidhnean
Projects / People / Groups

2019/20: 51

47

DUAISEAN EILE

OTHER AWARDS

£1.2m

2019/20: £560k

Pròiseactan/Daoine/Buidhnean
Projects / People / Groups

2019/20: 57

49

COLMCILLE

£43k

2019/20: £98k

Pròiseactan/Daoine/Buidhnean
Projects / People / Groups

2019/20: 21

9

MAOIN COVID-19

£283k

2019/20: £n/a

Pròiseactan/Daoine/Buidhnean
Projects / People / Groups

2019/20: n/a

53

SÙIL RIS AN ÀM RI TEACHD

FOCUS ON THE FUTURE

3,599

(2019/20: 3,605)

3,599 sgoilearan àrd-sgoile ag ionnsachadh Gàidhlig mar chànan³

3,599 pupils in secondary school learning Gaelic as a language³

47

50 sgoil a' tabhann Gàidhlig mar C2

47 schools offering Gaelic as L2, 28 schools offering Gaelic as L3 in primary school

50

2019/20

50 sgoiltean a' tabhann Gàidhlig mar C3 aig ìre na bun-sgoil

50 schools offering Gaelic as L2, 53 schools offering Gaelic as L3

sgoiltean-àraich
nursery pupils

995

2019/20: 1,045

sgoilearan bun-sgoile

primary school pupils

3,801

2019/20: 3,701

sgoilearan àrd-sgoil⁴
secondary pupils⁴

1,474

2019/20: 1,446

ann am foghlam tron Ghàidhlig⁴.

receiving their education in Gaelic in Gaelic medium settings⁴.





21

PROSBAIG SPOTLIGHTS



22

#CLEACHDIAIGANTAIGH

Tha iomadh sgoilear ann am FtG a’ tighinn bho dhachaighean far nach eil Gàidhlig a-staigh. Mar thoradh air a’ ghlasadh-sìos ann an 20/21 bha tòrr nas lugha de chothroman gus Gàidhlig a bhruidhinn aig tòrr aca. Chaidh iomairt #cleachdiaigantaigh / #useitathome a chur air dòigh, stèidhichte air iomairt shoirbheachail #cleachdi a chaidh a chur air bhog san Dàmhair 2019. Dh’obraich BnG gu dlùth le buidhnean òigridh Gàidhlig Fèisean nan Gàidheal agus Comunn na Gàidhlig gus prògram air-loidhne a chruthachadh gus clann a bhrosnachadh gus a’ Ghàidhlig a chleachdadh aig an taigh aig àm a’ ghlasaidh-sìos. Chaidh an clàr-ama #cleachdiaigantaigh le goireasan eadar-ghnìomhach agus tachartasan às dèidh sgoile airson òigridh a dhèanamh gach seachdain bhon Chèitean agus bha e ri fhaighinn air làrach-lìn [Comann nam Pàrant](#).

TEISTEANAS TEAGAISG A BHARRACHD (ATQ)

Ann an atharrachadh mòr a thaobh teagasg na Gàidhlig ann an àrd-sgoiltean, dh’obraich Bòrd na Gàidhlig le Oilthigh Shrath Chluaidh agus Comhairle Baile Ghlaschu gus teisteanas a bharrachd a chruthachadh airson tidsearan nan nuadh-chànanan. Bheir seo cothrom do dhaoine a tha a’ teagasg ann an àrd-sgoiltean tro mheadhan na Beurla mar-thà Gàidhlig a thoirt seachad mar phàirt de churraicealam nan nuadh-chànanan. Bheir seo cothrom do mhòran a bharrachd sgoilearan àrd-sgoile air feadh na h-Alba ceangal a dhèanamh ris a’ chànan fiù ’s mur eil iad air sin a dhèanamh sa bhun-sgoil. Fosglaidh e dorsan cuideachd do thòrr a bharrachd dhaoine an cànan ionnsachadh mar inbhich, agus mar sin neartaichidh e an àireamh de luchd-labhairt na Gàidhlig ann an Alba.

#CLEACHDIAIGANTAIGH

Many school pupils from GME come from homes where Gaelic is not spoken. The effect of lockdown during 20/21 meant that many had much less practice in speaking Gaelic. #cleachdiaigantaigh / #useitathome was developed out of the successful #cleachdi which was launched in October 2019. BnG worked closely with Gaelic youth organisations Fèisean nan Gàidheal and Comunn na Gàidhlig to develop an online programme to encourage children to use Gaelic at home during lockdown. The #cleachdiaigantaigh / #useitathome table with interactive resources and after school events for young people was produced weekly from May 2020 and hosted on the [Comann nam Pàrant](#) website.

ADDITIONAL TEACHING QUALIFICATION (ATQ)

In a significant change for teaching Gaelic in secondary schools, Bòrd na Gàidhlig worked with Strathclyde University and Glasgow City Council in the development of an additional qualification for teachers of modern languages. The course will enable existing language teachers in English-medium secondary schools to offer Gaelic as part of the modern languages curriculum. This will enable many more secondary pupils across Scotland to engage with the language even if they have not done so in primary. It will also open doors to many more people learning the language as adults, thereby strengthening the number of speakers of Gaelic in Scotland.



23

MAOIN ATH-BHEOTHACHAIDH COVID-19

Chaidh Maoin Taic COVID-19 againn a stèidheachadh gus taic a thoirt do chom-pàirtichean libhrigidh agus buidhnean eile mar fhreagairt air a' ghalair lèir-sgaoilte. Bha maoin eachadh ann gus buidhnean a chuideachadh gus an obair aca a ghluasad air-loidhne, gus goireasan is trèanadh a cho-roinn; agus gus dèanamh cinnteach gum biodh iad ann an deagh shuidheachadh às dèidh an t-suidheachaidh seo. Bha fòcas sònraichte aig seo air a bhith a' cur ri comas agus èifeachdas nam buidhnean; air seirbheisean no goireasan ùra is ro-innleachdail a ghabhadh a libhrigeadh fo riaghailtean COVID-19; no trèanadh is taic, gu sònraichte ann an roinn nan tràth-bhliadhnachan. Uile gu lèir, fhuair 53 pròiseactan £283k de mhaoin eachadh.

COVID-19 RECOVERY FUND

Our COVID-19 Support Fund was set up to provide delivery partners and other groups with support in response to the pandemic. Funding was available to help organisations transfer their work to online; to share resources and training; and to ensure the organisations were best placed to recover from the current situation. It had specific focus on developing the capacity and effectiveness of organisations; on new and strategic services or resources which could be delivered under COVID-19 guidelines; or training and support, especially in the early years' sector. In total, 53 projects received a total of £283k of funding.



CUMHACHDACHADH COIMHEARSNACHD LE FEARANN COIMHEARSNACHD ALBA

Stèidhich sinn com-pàirteachas ùr le Fearann Coimhearsnachd Alba gus togail air an obair èifeachdach aig na h-urrasan coimhearsnachd sna h-eileanan. Le mu 75% de na daoine sna h-Eileanan an Iar a' fuireach air fearann a tha fo shealbh coimhearsnachd, agus ceanglaichean làidir ann eadar fearann, coimhearsnachd agus a' Ghàidhlig agus a cultar, tha gealltanais ann am Plana Nàiseanta na Gàidhlig gus maoin a stèidheachadh a tha a' cumail taic ri bhith a' neartachadh cleachdadh na Gàidhlig. Tha a' mhaoin seo a' cur ri trì ro-innleachdan aig Riaghaltas na h-Alba - a' meudachadh cleachdadh na Gàidhlig, sealbh fearainn coimhearsnachd agus cumhachdachadh coimhearsnachd.

Bheir am pileat maoin eachadh seachad aig trì ìrean, le maoin eachadh iomlan de £125,000. Bidh an sgeama fosgailte do dh'urrasan coimhearsnachd anns na h-Eileanan an Iar agus sna h-eileanan ann an roinn na Gàidhealtachd agus Earra-Ghàidheal is Bòd. Feumaidh gach urras plana sìmplidh a chruthachadh a' sealltainn mar a mheudaicheas an obair aca cleachdadh, ionnsachadh agus adhartachadh na Gàidhlig. Thèid co-dhùnaidhean mu mhaoineachadh a dhèanamh le pannal de riochdairean bho dhiofar roinnean is sgìrean. Nì seo cinnteach gun tèid co-dhùnaidhean a dhèanamh aig ìre coimhearsnachd tron sgeama.

COMMUNITY EMPOWERMENT WITH COMMUNITY LAND SCOTLAND

We established a new partnership with CLS to build on the effective work of many community trusts in the islands. With some 75% of the people living on community owned land in the Western Isles, and strong links between land, community and Gaelic language and culture, the NGLP contains a commitment to establish a fund which supports strengthening the use of Gaelic. This fund contributes to three Scottish Government strategies – increasing the use of Gaelic, community land ownership and community empowerment.

The pilot will provide funding at three levels, with total funding of £125,000. The scheme will be open to community trusts in the Western Isles and the islands of Highland and Argyll & Bute. Each trust will be required to create a simple plan showing how they will increase the use, learning and promotion of Gaelic. Decisions on funding will be made by a panel of representatives drawn from different areas and sectors. This will ensure the scheme delivers community-based decision-making

“Sreath de bhidiothan air an cruthachadh còmhla ri compàirtichean, a tha rim faighinn air-loidhne, gus taic a chumail ri teaghlaichean gus Gàidhlig a chleachdadh san taigh”.

COM-PÀIRTEACHADH LE LUCHD-UIDH

Rinn sinn trì co-chomhairleachaidhean susbainteach le luchd-ùidh tron bliadhna. Còmhla ri com-pàirtichean YoungScot, Fèisean nan Gàidheal agus Comunn na Gàidhlig, dh'iarr sinn air daoine òga air feadh na dùthcha seasamh agus an guth a thogail. Ruith am Bòrd suirbhidhean air-loidhne do dh'òigridh stèidhichte air na beachdan is molaidhean aca a thaobh cleachdadh na Gàidhlig agus mar a chuireadh ri seo anns na coimhearsnachdan aca. Às dèidh nan suirbhidhean, ruith sinn grunn bhuidhnean fòcais cuideachd gus fiosrachadh mionaideach fhaighinn. Fiosraichidh seo ro-innleachdan taic òigridh cuideachd cho math ris an ath Phlana Nàiseanta airson na Gàidhlig.

Mar phàirt den obair a dh'ionnsaigh an ath Phlana, chùm sinn co-chomhairle thràth air-loidhne ag iarraidh bheachdan a thaobh na slighe air adhart airson leasachadh na Gàidhlig bho 2023 air adhart. Agus shir an treas co-chomhairle beachdan air na dòighean as fheàrr gus an t-airgead leasachaidh againn a chleachdadh. Tha na sruthan sin uile, a bharrachd air com-pàirteachadh ann an raon farsaing de choinneamhan coimhearsnachd a chaidh a chumail le Leas-phrìomh Mhinistear na h-Alba agus BPA eile, gan toirt còmhla ann an coinneamhan air-loidhne poblach a chaidh a chumail san Ògmhios 2021.

ENGAGING WITH STAKEHOLDERS

We carried out three significant stakeholder consultations during the year. Along with partners YoungScot, Fèisean nan Gàidheal and Comunn na Gàidhlig, we asked young people across the country to stand up and be heard. We ran online surveys for young people based on their opinions and ideas for Gaelic usage and how to increase this within their communities. Following the surveys we also ran a number of focus groups to gain indepth information. This will inform future youth support strategies as well as the next NGLP.

As part of work towards the next Plan, we also held an early online consultation seeking input to the direction of Gaelic development from 2023 onwards. And the third piece was seeking views as to how we should best use our development funding. All these streams, plus participation in a wide range of community meetings hosted by Depute First Minister and other MSPs, are being brought together in online public meetings held in June 2021.

COILEANADH IONMHASAIL

Tha Leabhran an Riaghaltais airson Aithisgean Ionmhasail (FReM 2020/21) a dh'fhoillsich Roinn Ionmhais na Bannigh a' sealltainn a' chrutha sam bu chòir an Aithisg Bhliadhnail is Cunntasan a bhith a' nochdadh. Tha an Tabhartas gus Cuideachadh ("GIA") air a ghabhail a-steach mar phàirt den Mhaoin Choitcheann a chithear san Aithris air Atharrachaidhean ann an Earrainnean Luchd-pàighidh Chìsean an àite a bhith san Aithris air Caiteachas Iomlan Lom airson na bliadhna. Tha an caiteachas is an teachd-a-steach eile gu lèir anns an Aithris air Caiteachas Lom Iomlan.

Tha Bòrd na Gàidhlig a' dèanamh aithris air ro-chosg lom de £0.081m (2019/20 - fo-chosg de £0.075m) mu choinneamh an Tabhartais gus Cuideachadh a fhuaras bho Riaghaltas na h-Alba.

FINANCIAL PERFORMANCE

The Government Financial Reporting Manual (FReM 2020/21) issued by HM Treasury sets out the format of the Annual Report and Accounts. Grant-in-Aid is included in the General Fund in the Statement of Changes in Taxpayers' Equity rather than included in the Statement of Comprehensive Net Expenditure. All other income and expenditure is included in the Statement of Comprehensive Net Expenditure.

Bòrd na Gàidhlig reports a net cash overspend of £0.081m (2019/20 - £0.075m underspend) against the Scottish Government's Grant-in-Aid allocation.



	2020/21 £m	2019/20 £m	
A' Mhaoin Choitcheann air a toirt air adhart	0.275	0.099	General Fund brought forward
A' Mhaoin Choitcheann air a toirt air adhart	0.084	0.275	General Fund carried forward
(Easbhaidh)/còrr sa bhliadhna	(0.191)	0.176	(Deficit)/surplus in the year
Atharraichean cunntasachd	0.110	(0.101)	Accounting adjustments
Fo-chosg/(ro-chosg) lom de dh'airgead	(0.081)	0.075	Net cash (overspend)/underspend
Air a riochdachadh le:			Represented by:
Fo-chosg air Cosgaisean Ruith	0.126	0.074	Underspend on Running Costs
(Fo-chosg)/ro-chosg sa bhliadhna air Cosgaisean Leasachaidh	(0.207)	0.001	(Overspend)/underspend on Development Costs
(Fo-chosg)/ro-chosg sa bhliadhna	(0.081)	0.075	(Overspend)/underspend in the year

Tha an Aithris air an t-Suidheachadh Ionmhasail a' sealltainn fhèicheanasan lom de £1.462m (2019/20 – fhèicheanasan lom de £0.609m). Tha seo air obrachadh a-mach le bhith a' toirt air falbh a' challa ann an Cùl-stòr nam Peinneanan £1.546m (2019/20 - £0.884m) bhon chòrr sa Mhaoin Choitcheann de £0.084m (2019/20 - £0.275m). Air 31 Màrt 2021 bha fhèicheanasan lom ann am maoin nam peinneanan luach £1.546m (2019/19 - £0.884m) agus sin air obrachadh a-mach a rèir IAS 19. Tha am fhèicheanas seo air a dhol suas £0.662m mar thoradh air atharrachaidhean easbhaidheach anns na beachdan ionmhasail, le frith-chothromachadh gu ìre le deagh thoraidhean air so-mhaoinean. Gheibhear tuilleadh fiosrachaidh anns na Cunntasan agus nòtaichean ceangailte, gu sònraichte anns an Aithris air Caiteachas Lom lomlan (taobh-duilleig 110) agus an Aithris air Atharraichean ann an Earrainnean Luchd-pàighidh Chisean (taobh-duilleig 113).

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

Fèicheanasan Peinnein

Rinn Hymans Robertson LLP sgrùdadh air so-mhaoinean is uallaichean plana peinnein Bhòrd na Gàidhlig. A rèir na h-aithrisge aca, ri linn atharraichean air na beachdan ionmhasail a chaidh a ghabhail, bha call de £1.405m ann (2019/20 - buannachd £0.603m). Ri linn ath-thomhas air toraidhean bho sho-mhaoinean, bha buannachd de £0.861m ann (2019/20 - call £0.232m).

Chithear am poileasaidh cunntasachd airson na maoin seo

The Statement of Financial Position shows net liabilities of £1.462m (2019/20 - net liabilities of £0.609m). This comprises the balance in the General Fund of £0.084m (2019/20 - £0.275m) less the deficit on the Pension Reserve £1.546m (2019/20 - £0.884m). At 31 March 2021 the net pension fund liability in terms of IAS 19 was £1.546m (2019/20 - £0.884m). This liability has increased by £0.662m due mainly to adverse changes in financial assumptions, partly offset by positive returns on assets. Further information can be found in the Accounts and attached notes, in particular in the Statement of Comprehensive Net Expenditure (page 110) and Statement of Changes in Taxpayers' Equity (page 113).

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

Pension Liabilities

The assets and obligations of the Bòrd na Gàidhlig pension plan were reviewed by Hymans Robertson LLP. According to their report, the changes in financial assumptions have resulted in a loss of £1.405m (2019/20 - £0.603m gain). Due to the re-measurement of the return in assets there was a gain of £0.861m (2019/20 - £0.232m loss).

The accounting policy for this fund is given in note 2

ann an nòta 2 (air taobh-duilleig 114) airson nan Cunntasan. Gheibhear fiosrachadh foillsichte a thaobh IAS 19 ann an nòta 11 (taobhan-duilleig 125 gu 133). Gheibhear fiosrachadh eile mu pheinnseanan san Aithisg air Tuarastalan, taobhan-duilleig 80 is 90.

Cùisean Co-cheangailte ri bhith a' Cur Stad air Coirbteachd is Bribeachd

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

Targaidean Ionmhasail

Fhuair Bòrd na Gàidhlig Tabhartas gus Cuideachadh luach £5.329m airson 2020/21 (2019/20 £5.154m) agus sin air a roinn tarsainn a' bhuidseit.

Feumaidh Bòrd na Gàidhlig obrachadh a rèir chrìochan ionmhasail a thèid a shuidheachadh le Ministearan na h-Alba airson na bliadhna. Ann an 2020/21 bha suidheachadh an airgid mar a leanas:

(on page 114) to the Accounts. IAS 19 disclosures are given in note 11 (on pages 125 to 133 inclusive). Other pension information is given in the Remuneration Report on pages 80 to 90.

Anti-corruption and anti-bribery matters

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

Financial Targets

Bòrd na Gàidhlig received a total Grant-in-Aid allocation for 2020/21 of £5.329m (2019/20 - £5.154m) split across the budget.

Bòrd na Gàidhlig is required to operate within the financial allocation determined by Scottish Ministers for the year. In 2020/21 the cash position was as follows:

2020/21				
Tabhartas gus Cuideachadh	Toradh Outurn £m	Riarachadh Allocation £m	Seachranachd Variance £m	Grant in Aid
Prìomh Thabhartas gus Cuideachadh (cosgaisean ruith)	1.542	1.634	-0.092	Core Grant-in-Aid (running costs)
Maoineachadh airson Leasachadh na Gàidhlig	2.607	2.555	+0.052	Funds for Gaelic development
Maoin Buileachaidh Achd na Gàidhlig	1.261	1.140	+0.121	Gaelic Language Plans Implementation Fund
Iomlan	5.410	5.329	+0.081	Total

Tha an clàr gu h-àrd a' dèanamh aithris air ro-chosg de £0.081m (2019/20 fo-chosg de £0.075m) air stèidh airgid mu choinneamh an Tabhartais gus Cuideachadh. Fhuaradh aonta bhon Roinn Maoineachaidh gus maoinean ath-riarachadh taobh a-staigh nan raointean agus gus maoinean nach deach a phàigheadh a chosg air ais dhan ath bhliadhna ionmhasail.

The above table reports a net overspend of £0.081m (2019/20 underspend of £0.075m) on a cash basis against the Grant-in-Aid allocation. Approval was obtained from the Sponsor Division to reallocate funds within the classifications and to carry unspent monies forward to the following financial year.

2019/20				
Tabhartas gus Cuideachadh	Toradh Outurn £m	Riarachadh Allocation £m	Seachranachd Variance £m	Grant in Aid
Prìomh Thabhartas gus Cuideachadh (cosgaisean ruith)	1.629	1.703	-0.074	Core Grant-in-Aid (running costs)
Maoineachadh airson Leasachadh na Gàidhlig	2.474	2.311	+0.163	Funds for Gaelic development
Maoin Buileachaidh Achd na Gàidhlig	0.976	1.140	-0.164	Gaelic Language Plans Implementation Fund
Iomlan	5.079	5.154	-0.075	Total

Poileasaidh Pàighidh airson Luchd-solarachaidh

Tha e na phoileasaidh aig Bòrd na Gàidhlig gum pàigh sinn gach neach-solarachaidh taobh a-staigh 30 latha-obrach bhon a gheibhear am fàirdeal, agus thèid seo innse dhan luchd-obrach a tha dèiligeadh ri bhith pàigheadh luchd-solarachaidh agus ma dh'iarras iad, thèid seo innse do luchd-solarachaidh. Bidh Bòrd na Gàidhlig a' coileanadh nan riatanasan a tha Riaghaltas na h-Alba air a stèidheachadh a thaobh a bhith pàigheadh chompanaidhean beaga, sin gum bithear ag amas air am pàigheadh taobh a-staigh 10 latha. Chaidh 97% de na fàirdealan a phàigheadh taobh a-staigh 10 latha agus chaidh 100% dhiubh a phàigheadh taobh a-staigh 30 latha (2019/20 97% taobh a-staigh 10 latha, 99% taobh a-staigh 30 latha). B' e an ùine a thug e dhuinn sa chumantas luchd-fiach a phàigheadh sa bhliadhna a dh'fhalbh 2.4 làithean (2019/20 – 2.6 làithean), agus chaidh sin obrachadh a-mach le bhith a' coimhead air taghadh air thuaiream de 300 fàirdealan sa bhliadhna agus an ùine a thug e am pàigheadh.

Conaltradh

Chaidh crìoch a chur air ro-innleachd còig bliadhna Bòrd na Gàidhlig san t-Samhain 2019 agus tha obair a' leantainn gus conaltradh nas fheàrr a bhith ann air an taobh a-staigh is taobh a-muigh. Thàinig Neach-taic Conaltraidh a dh'obair còmhla ris an Oifigear Conaltraidh làn-ùine againn agus rinneadh tòrr obrach le buidhnean agus pròiseactan a bhios Bòrd na Gàidhlig a' maoineachadh gus dèanamh cinnteach gu bheil an obair againn nas fhaicsinniche dhan phoball.

Tha an t-Oifigear Conaltraidh air ar conaltradh le luchd-ùidh a neartachadh agus tha na seanailean mheadhanan sòisealta againn nas gnìomhaiche na bha iad a-riamh, le fiosrachadh bho BhnG agus deagh naidheachdan mun bhuidhnean adhartach a tha aig a' Ghàidhlig agus a cultar ann an Alba agus gu h-eadar-nàiseanta. Bha fòcas sònraichte air cur ri com-pàirteachas le òigridh air àrd-ùrlaran leithid Instagram. Mar thoradh air a' ghnìomhachd a bharrachd seo, cho math ri làrach-lìn ùraichte, tha fàs air a bhith ann an àireamh nan daoine a tha a' leantainn nan seirbheisean air-loidhne againn mar a chithear gu h-ìosal.

Supplier Payment Policy

It is Bòrd na Gàidhlig practice to pay all suppliers no later than 30 working days from receipt of invoice in accordance with its policy, which is made known to the staff who handle payments to suppliers and is made known to suppliers on request. Bòrd na Gàidhlig meets the requirements laid down by the Scottish Government in respect of payments to small companies, which stipulates a payment target no later than 10 days. 97% of invoices were paid within 10 days and 100% within 30 days (2019/20 97% within 10 days, 99% within 30 days). The average time taken to pay creditors during the year was 2.4 days (2019/20 – 2.6 days), calculated by examining the payment period for a random sample of over 300 invoices in the year.

Communications

Bòrd na Gàidhlig's five-year Communications Strategy was completed in November 2019 and work to develop better internal and external communication is progressing well. Our full-time Communications Officer was joined by a Communications Assistant and a great deal of work has been undertaken with organisations and projects which Bòrd na Gàidhlig funds to ensure that our work is more visible to the public.

The Communications Officer has further strengthened our engagement with stakeholders and our social media channels are more active than ever, with news from BnG and good news stories about the positive impact that Gaelic language and culture is having in Scotland and internationally. Particular focus has been on increasing engagement with young people on platforms such as Instagram. This increased activity, along with a refreshed website, has resulted in a growth in the number of people following our on-line services as illustrated below.

Seanail Channel	Luchd-amais air 31 Màrt 2021 Audience as at 31 March 2021	Luchd-amais air 31 Màrt 2020 Audience as at 31 March 2020
Twitter	7,275 luchd-leantainn/followers (+27%)	5,742 luchd-leantainn/followers
Facebook	4,733 luchd-leantainn/followers (+12%)	4,215 luchd-leantainn/followers
Instagram	1,821 luchd-leantainn/followers (+69%)	1,080 luchd-leantainn/followers
www.gaidhlig.scot	16,949 luchd-cleachdaidh/users (+2%)	16,645 luchd-cleachdaidh/users

Iarrtasan Saorsa Fiosrachaidh

Mar bhuidhinn a tha a' faighinn maoineachadh poblach tha e na amas do Bhòrd na Gàidhlig cumail gu tur ri Achd Saorsa an Fhiosrachaidh (Alba) 2000. Tha sinn air Sgeama Foillseachaidh Coileanta Coimiseanair Fiosrachaidh na h-Alba a ghabhail os làimh agus bidh sinn a' cumail ris an stiùireadh sin nuair a tha sinn a' dèiligeadh ri Iarrtasan fo Achd Saorsa an Fhiosrachaidh. Ann an 2020/21, fhuair Bhòrd na Gàidhlig naoi Iarrtasan fo Achd Saorsa an Fhiosrachaidh, an coimeas ri seachd ann an 2019/20.

Dìon dàta

Tha obair gus cumail ri reachdas dìon dàta air a stiùireadh le plana gnìomh leantainneach, agus chaidh adhartas a dhèanamh anns gach raon ann an 2020/21. Chaidh trèanadh a thoirt do luchd-obrach agus Buill a' Bhùird tron bhliadhna le prògram nas speisealaiche de leasachadh sgilean a' dol air adhart ann an riaghladh chlàran agus riaghladh fiosrachaidh san fharsaingeachd.

Nithear sgrùdadh air a' phlana gnìomh gach mìos agus thathar air sgrùdadh leantainneach air dìon dàta a chur air dòigh gus sùil a chumail air ìrean glèidhidh. Tha ùrachaidhean dìon dàta air an cur a-steach dhan àrd sgioba riaghlaidh agus chun a' Bhùird tron bhliadhna leis an imrich chun an dreach as ùire de SharePoint le poileasaidhean riaghlaidh chlàran, prìomh phròiseact riaghlaidh fiosrachaidh, a-nis crìochnaichte.

Corporra

Dh'aontaich am Bòrd grunn phrìomh ro-innleachdan am-bliadhna, a' gabhail a-steach a' Phlana Luchd-obrach ùraichte againn, Plana Ionmhais Meadhan-ùine agus Adhbhar Gnothachais do Riaghaltas na h-Alba airson maoineachadh a bharrachd. Chaidh Plana Leasachaidh a chruthachadh airson 20/21 an co-bhonn leis an luchd-obrach uile, agus chaidh aontachadh leis a' Bhòrd san Dùbhlachd 2020. Rinneadh obair shusbainteach ann an 20/21 gus gnìomhan a' Phlana a chur an gnìomh agus tha an obair seo a' leantainn mar phàirt den phrògram leasachaidh leantainneach againn. Chruthaich sinn agus dh'fhoillsich sinn Aithris Luach as Fheàrr cuideachd.

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

- Poileasaidh Rianachd Coileanaidh (ùraichte)
- Poileasaidh Siubhail is Bith-beò (ùraichte)
- Poileasaidh Diomhaireachd

Freedom of Information Requests

As a publicly funded organisation, Bòrd na Gàidhlig is committed to complying fully with the Freedom of Information (Scotland) Act 2000. We have adopted the Scottish Information Commissioner's Model Publication Scheme and follow its guidelines on dealing with Freedom of Information requests. In 2020/21, Bòrd na Gàidhlig received nine Freedom of Information requests, compared with seven in 2019/20.

Data Protection

Work to maintain compliance with data protection legislation is managed with a rolling action plan, with progress made in all areas during 2020/21. Training for staff and Board Members was delivered during the year with a more specialised programme of skills development underway in records management and wider information governance.

Progress on the action plan is reviewed monthly and an ongoing data protection audit to monitor standards of compliance has been initiated. Data protection updates are submitted to the senior management team and to the Board throughout the year with the migration to the latest version of SharePoint with integral records management policies, a major information governance project, now complete.

Corporate

The Board approved a number of key strategies this year, including our updated Workforce Plan, a Medium-term Financial Plan and a Business Case to SG for additional funding. An Improvement Plan for 20/21 was developed in conjunction with all staff and was agreed by the Board in December 2020. Substantial work was delivered in 20/21 to implement the actions in the Plan and this work continues as part of our continuous improvement programme. We also developed and published a Best Value Statement.

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

- Performance Management (updated)
- Travel and Subsistence (updated)
- Confidentiality Policy

- Poileasaidh air Post-d agus Cleachdadh an Eadar-lìn (ùraichte)
- Poileasaidhean a thaobh Strì eadar Com-pàirtean

Daoine

Tha ar daoine, an cuid eòlais is sgilean, agus na beachdan is dòighean-giùlain aca fìor chudromach a thaobh mar a choileanas a' bhuidheann a chuid obrach gu h-èifeachdach, agus do na h-oidhirpean gus luachan na buidhne a chur an sàs. Tha ar luchd-obrach deatamach do agus aig cridhe ar n-obrach gus pròiseactan is seirbheisean a lìbhrigeadh; gus ceanglaichean a thogail le luchd-ùidhe is gus com-pàirtichean èifeachdach a thogail; agus gus am PCNG a choileanadh agus iad a' toirt taic dhan Phlana sin agus do bhuidhnean poblach eile a tha a' cuideachadh leis a' Phlana.

Tha co-chonaltradh le luchd-obrach agus sunnd an luchd-obrach am measg nam prìomhachasan a th' againn fhathast, agus tha e na amas againn dèanamh cinnteach gum bi àite-obrach fìor mhath againn feuch an urrainn dhuinn na daoine as fheàrr a thàladh agus a chumail airson nan dreuchdan a th' againn. Sheall an suirbhìdh bliadhnail den luchd-obrach againn, a chaidh a dhèanamh sa Ghiblean 2021, gun robh àrdachadh leantainneach ann an ìrean riarachais thairis air na còig prìomh raointean air an deach sgrùdadh a dhèanamh (misneachd luchd-obrach, riarachas obrach, conaltradh, misean na buidhne agus sunnd pearsanta). Bha sgòran eadar 83% and 91%.

Ann an 2020/21, rinn sinn atharrachaidhean air na dòighean sa bheil sinn a' stiùireadh an luchd-obrach agus air eagrachadh an sgioba-obrach againn, leithid:

- a' toirt barrachd taic seachad airson sunnd agus an obair againn bhon taigh a leantainn
- a' leabachadh nan luachan buidhne aontaichte againn tro phlanaichean obrach pearsanta
- ag ùrachadh a' phlana luchd-obrach 3 bliadhna againn
- a' cumail oirnn leis an obair gus am Plana Leasachaidh againn a chur an gnìomh
- a' leantainn oirnn le suirbhìdh an luchd-obrach
- a' dèanamh dà shuirbhìdh mu shunnd gus leasachaidhean a bharrachd a chomharrachadh gus taic a chumail ris an sgioba
- a' stèidheachadh suirbhìdh bliadhnail mu chonaltradh anns a' bhuidhinn
- plana conaltraidh a-staigh a chruthachadh
- obair a bharrachd gus cur ri sgilean ceannais agus stiùireadh dhaoine ann an obair na buidhne; agus
- a' cruthachadh dòighean a bharrachd agus dòighean as fheàrr gus cuir ri com-pàirteachadh luchd-obrach ann an obair na buidhne.

- E-mail and Internet Use (updated)
- Conflicts of interest Policy

People

Our people, their knowledge, skills, attitude and behaviours are central to delivering organisational effectiveness, and to embedding the values of the organisation. Our staff are crucial and central to our delivery of projects and services; to building our stakeholder relationships and effective partnerships; and to supporting and influencing delivery of the NGLP through other public agencies.

Staff engagement and wellbeing are high on our agenda and we continue to focus on making this an excellent place to work to attract and retain the best people for our roles. Our annual staff survey, carried out in April 2021, demonstrated a continued increase in approval ratings across the five main areas surveyed (Employee morale, job satisfaction, communications, organisational mission and personal wellbeing). Scores ranged between 83% and 91%.

During 2020/21 we made a number of changes to the way we manage and organise our workforce, including:

- increasing the support for wellbeing as we continued to work at home
- embedding our agreed set of organisational values through personal work plans
- the renewal of our 3-year workforce plan
- continuing the work to implement the Improvement Plan
- continuing the staff survey
- carrying out two wellbeing surveys to identify additional developments to support the team
- established an annual survey about communication in the organisation
- developed an internal communications plan
- further development to increase leadership and people management skills, and
- developing more and better ways to increase staff engagement in the organisation's work.

Chùm sinn oirnn a bhith a' coileanadh targaidean Riaghaltas na h-Alba airson cosnadh òigridh.

Bha a' cho-labhairt 2-latha bhiortail againn den luchd-obrach uile sa Ghiblean 2020 a' cuimseachadh gu sònraichte air sunnd, slàinte is sàbhailteachd oir bha luchd-obrach ag obair bhon taigh air sgàth COVID-19. Chaidh an treas co-labhairt againn a chumail air-loidhne cuideachd, sa Ghiblean 2021, agus sheall e na ceuman a tha sinn air gabhail a thaobh a bhith a' com-pàirteachadh le, agus a' leasachadh, an sgioba, gun robh a h-uile seisean seach aon air an ruith le luchd-obrach. Le luchd-obrach fhathast ag obair bhon taigh agus a' bhliadhna seo a' dol air adhart, tha sunnd fhathast na phrìomhachas, le ùrachaidhean cunbhalach air an t-suidheachadh air an toirt seachad, le poileasaidhean gan ath-sgrùdadh gus barrachd sùbailteachd a thoirt seachad agus gus cur ris na goireasan a th' ann gus taic a chumail ri luchd-obrach fa leth.

We continued to meet Scottish Government targets for youth employment.

Our 'virtual' 2-day all-staff conference in April 2020 focused particularly on wellbeing, health and safety as staff worked from home due to COVID-19. Our third conference was also held online in April 2021 and, demonstrating the strides we have made in engaging and developing the team, all sessions except one were delivered by staff. As the current year progresses and staff are still home-based, wellbeing remains a priority with regular updates on the situation, policies being revised to create more flexibility and increased resources available to provide individual support.

CÒRAICHEAN DAONNA

Co-ionannachd, iomadachd is in-ghabhail

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

Tha BnG a' cumail air a' toirt seachad fiosrachadh gus taic a chumail ri bhith a' gabhail a-steach luchd-labhairt na Gàidhlig ann an reachdas is leasachadh poileasaidh. B' iad na prìomh gnothaichean [Measaidhean Buaidh Coimhearsnachd Eileanach](#), [Bile Eucoirean Gràin agus Òrdugh Poblach \(Alba\)](#), [Bile Cùmhnant nan Dùthchannan Aonaichte air Còraichean Chloinne \(Corpachadh\) Alba](#) agus a bhith a' toirt bheachdan do Bhuidheann-gnìomh Riaghaltas na h-Alba air Ceannas a thaobh Chòraichean Daonna.

Dleastanas Co-ionannachd na Roinne Poblach

Fo Riaghailtean Achd na Co-ionannachd 2010 (Dleastanasan Sònraichte) (Alba) (na Riaghailtean), feumaidh Bòrd na Gàidhlig fios fhoillseachadh mun adhartas a nì e a thaobh

HUMAN RIGHTS

Equality, diversity and inclusiveness

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

BnG continues to provide information to support inclusion for Gaelic speakers in legislation and policy development. Key amongst these were [Island Communities Impact Assessments](#), [Hate Crime and Public Order \(Scotland\) Bill](#), [UN Convention on the Rights of the Child \(Adoption\) \(Scotland\) Bill](#) and provided input to the SG Taskforce on Human Rights Leadership.

Public Sector Equality Duty

Under the Equality Act 2010 (Specific Duties) (Scotland) Regulations (the Regulations) Bòrd na Gàidhlig is required to publish progress on

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

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

Adhartas le bhith a' Dèanamh Dleastanas Co-ionannachd na Roinne Poblaich (DCRP) na Nì Àbhaisteach nar n-Obair

Tha Bòrd na Gàidhlig air grunn iomairtean a chur an sàs thar na bliadhna ionmhais a dh'fhalbh gus adhartas a dhèanamh airson DCRP a dhèanamh na nì àbhaisteach nar n-obair. Nam measg bha:

- obair a bha a' leantainn gus am poileasaidh co-ionannachd a chur an sàs airson dèanamh cinnteach gun tèid prìomh dhleastanasan is cinn-uidhe a thoirt air adhart agus gun tèid am fighe a-steach do gach poileasaidh is modh-obrach buntainneach aig a' bhuidhinn; agus
- a' cumail oirnn a' cruinneachadh is a' sgrùdadh fhoirmichean-sgrùdaidh co-ionannachd airson fastadh, luchd-obrach a bhios a' fàgail agus luchd-obrach a th' againn an-dràsta, agus do dhaoine a gheibh maoinachadh bho Bhòrd na Gàidhlig.

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

Aithris air Co-ionannachd Pàighidh

Tha Bòrd na Gàidhlig air cur roimhe co-ionannachd chothroman is iomadachd a chur air adhart agus a dhaingneachadh anns gach raon de na modhan cosnaidh aige. Tha sinn a' toirt taic dhan phrionnsapal airson co-ionannachd pàighidh dhan a h-uile neach-obrach againn agus tha sinn ag amas air cur às do leiteachas sam bith a bhios ann an siostam nam buannachdan cosnaidh againn.

mainstreaming the public sector equality duty (PSED) and the outcomes the organisation has set every two years. Following changes in the Regulations, Bòrd na Gàidhlig must also publish statements on equal pay and information about Board Members.

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

Progress with Mainstreaming the PSED

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

- ongoing work with the equality policy to ensure the key requirements and objectives are promoted and integrated into all other relevant organisational policies and procedures; and
- ongoing collection and review of equalities monitoring forms for recruitment, leavers and current staff, and individuals receiving funding from the Bòrd na Gàidhlig.

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

Statement on Equal Pay

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

Tha sin a' gabhail a-steach co-ionannachd nuair a thig e gu gnè, suidheachadh pòsaidh/companas catharra, aois, cinneadh, leatromachd no cùram leanaibh, taobhadh feise, ciorraman, creideamh no na tha neach a' creidsinn agus ath-bhuileachadh gnè.

Tha 15 boireannaich agus 7 fireannaich ag obair aig a' Bhòrd (2019/20 – 15 boireannaich agus 7 fireannaich). Tha am pàigheadh a gheibh boireannaich gach uair a thide sa chumantas aig ìre a tha 75.9% den ìre a th' ann sa chumantas airson fireannaich (2019/20 – 75.2%) . Fhuaras am figear seo le bhith a' dèanamh coimeas eadar a h-uile neach-obrach aig a' bhuidhinn. Tha a h-uile neach-obrach a tha san aon seòrsa dreuchd no ann an dreuchdan a tha coltach ri chèile a' faighinn pàigheadh a rèir nan aon ìrean pàighidh, ìrean a tha air an stèidheachadh le Riaghaltas na h-Alba.

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

Fiosrachadh mu Bhuill a' Bhùird

Bha trìuir bhoireannach agus trìuir fhireannach air a' Bhòrd-stiùiridh air 31 Màrt 2021 (2019/20 – trìuir fhireannach agus trìuir bhoireannach), agus chaidh an cur nan dreuchdan le Riaghaltas na h-Alba.

Tha Bòrd na Gàidhlig ag obrachadh leis an liosta-dhearbhaidh airson a' phlana airson Buill ùra a' Bhùird agus an goireas-taice a dh'fhoillsich Riaghaltas na h-Alba gus faicinn ciamar a ghabhas feum nas fheàrr a dhèanamh de dh'fhiosrachadh mu Bhuill a' Bhùird gus cuideachadh le bhith a' brosnachadh is a' coileanadh gach taobh de DCRP agus am-bliadhna, dh'fhoillsich e an Aithisg Riochdachaidh Gnè aige.

sexual orientation, disability, religion or belief, and gender reassignment.

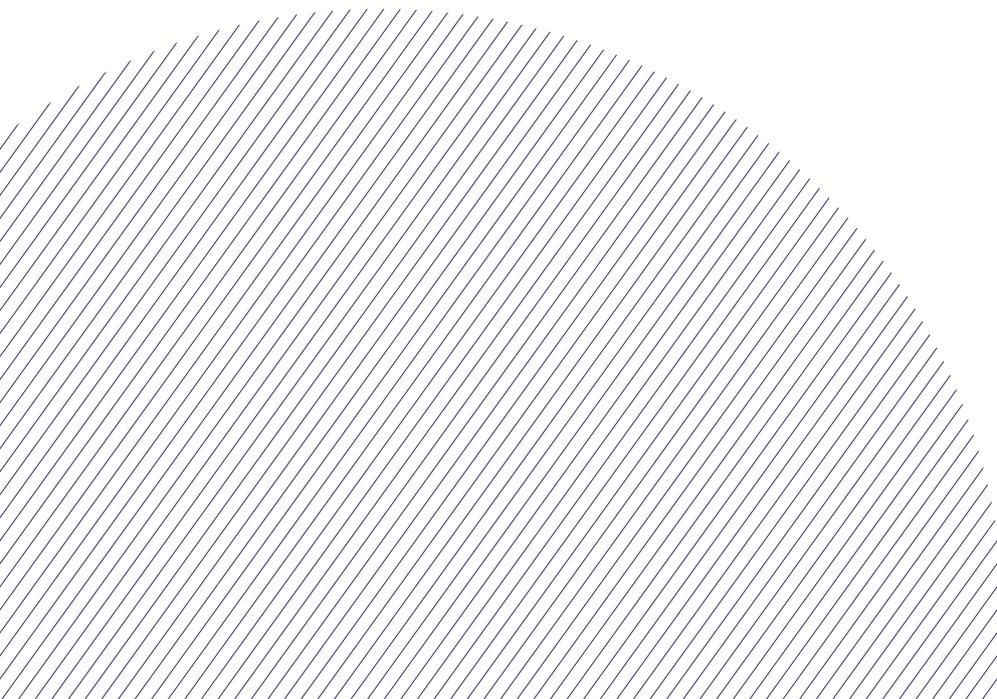
There are currently 15 female and 7 male employees (2019/20 – 15 female and 7 male) of Bòrd na Gàidhlig. The average hourly rate for females is 75.9% (2019/20 – 75.2%) of the average hourly rate for males. This figure is a comparison using all staff within the organisation. Staff who undertake the same or similar roles are on the same pay scales, which are set by the Scottish Government.

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

Board Member Information

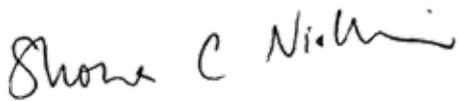
At 31 March 2021, Bòrd na Gàidhlig has three female and three male (2019/20 – three female and three male) Board Members, who are appointed by the Scottish Government.

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 this year published its Gender Representation Report.



Àrainneachd

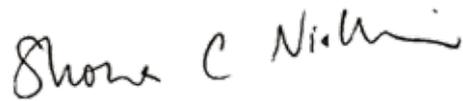
Is e prìomh obair Bhòrd na Gàidhlig a bhith a' brosnachadh na Gàidhlig, agus tha e ag obair ann an com-pàirteachas gus cur ri neart a' chàinain. San obair sin tha sinn a' frithealadh air gach ceàrnaidh de dh'Alba agus tha sin a' cur gu mòr ri cultar agus foghlam na h-Alba. Ged nach eil Riaghaltas na h-Alba air targaidean àrainneachdail a stèidheachadh do Bhòrd na Gàidhlig, tha sinn ag obair a dh'ionnsaich cothromachadh-carboin agus ann an 20/21, dh'fhoillsich sinn Cairt Èiginn na Gnàth-shìde agus an Aithris airson Dleastanas Bith-iomadachd againn. Mar thoradh air COVID-19, is gann gun do rinn sinn siubhal sam bith agus cumaidh sinn oirnn a bhith ag obair ann an dòigh a tha seasmhach gu h-àrainneachdail agus broснаichidh sinn dòighean-obrach seasmhach anns an obair againn.



Shona C NicIllinnein
Oifigear Cunntachail
5 An t-Samhain 2021

Environment

Bòrd na Gàidhlig's core work is to promote Gaelic, and it works in partnership to improve the strength of the language. This work covers all areas of Scotland and makes a significant contribution to Scottish cultural life and education. While Bòrd na Gàidhlig currently has no environmental targets set by the Scottish Government, we are focused on progress to become carbon-neutral and in 20/21 published our Climate Emergency Charter and our Biodiversity Duty Report. A consequence of COVID-19 has been to reduce our travel to almost nil and we will continue to operate in an environmentally sustainable manner and encourage environmentally sustainable behaviours in our activities..



Shona MacLennan
Accountable Officer
5 November 2021

“We have extended and increased our listening and communication with Gaelic speakers and community groups, as well as our delivery partners, again through online engagement”.

PÀIRT
PART

3

AITHISG CUNNTACHA- LACHD

ACCOUNTABILITY REPORT



26

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

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

AITHISG NAN STIUIRICHEAN

Ro-ràdh

Tha an aithisg seo air a h-ullachadh a rèir Caibideil 5 de Phàirt 15 de dh'Achd nan Companaidhean 2006 agus Clàr 7 de SI 2008 Àir. 410, mar a chaidh a mhìneachadh le FReM 2020/21 airson co-theacsa na roinne poblaich.

Aithris Coileanaidh

Tha an Aithisg Coileanaidh mar a tha i air a mìneachadh ann an Caibideil 4A de dh'Achd nan Companaidhean 2006, mar a chaidh a mhìneachadh le FReM 2020/21 airson co-theacsa na roinne poblaich, a' tighinn ro Aithisg nan Stiùirichean an seo.

Ro-innleachd Àite-obrach

Tha Meòrachan Teirmichean Còmhnaidh aig Bòrd na Gàidhlig le Dualchas Nàdair na h-Alba airson oifisean agus feumalachdan seirbheisean taic co-cheangailte.

Am Bòrd agus na Comataidhean

Air a' Bhòrd-stiùiridh tha an Cathraiche agus suas ri aon Bhall deug neo-dhreuchdail agus bidh iad a' coinneachadh gu cunbhalach tron bhliadhna. Mar as trice bidh Buill a' Bhùird air a' Bhòrd-stiùiridh airson ceithir bliadhna, ach dh'fhaodadh nach bithear daonnan a' cumail ri seo gus dèanamh cinnteach gum bi leantalachd ann am ballrachd a' Bhùird. Airson fios mu Bhuill a' Bhùird-stiùiridh, faicibh taobh-duilleig 77.

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

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

DIRECTORS' REPORT

Introduction

This report is prepared in accordance with Chapter 5 of Part 15 of the Companies Act 2006 and Schedule 7 of SI 2008 No 410, as interpreted by the FReM 2020/21 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 2020/21 for the public sector context, precedes this Directors' Report.

Accommodation Strategy

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

The Board and Committees

The Board comprises the Cathraiche (Chair) and up to eleven non-executive Members and meets regularly throughout the year. The normal term of office for a Board Member is four years, although lengths of appointments may be varied to ensure continuity of Board membership. For Board Member detail, see page 77.

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

Comataidhean a' Bhùird

Tha dà chomataidh aig a' Bhòrd an-dràsta, agus aon bhuidheann-stiùiridh.

Comataidh Sgrùdaidh agus Dearbhachd

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

Choinnich a' Chomataidh ceithir tursan ann an 2020/21 (2019/20 – còig coinneamhan). Mar as trice bha cathraiche na Comataidh, dithis Bhall a' Bhùird, riochdaire bho sgrùdadh a-staigh agus a-muigh, an Ceannard agus Ceann an Ionmhais an làthair aig na coinneamhan.

Comataidh Poileasaidh is Ghoireasan

Bidh a' Chomataidh Poileasaidh is Ghoireasan a' cumail sùil air, a' toirt dùbhlann do, agus a' toirt seachad leasachadh ro-innleachdail, airson poileasaidhean, planaichean agus goireasan ionmhais, daoine agus leasachadh Gàidhlig. Nì iad obair às leth a' Bhùird-stiùiridh, ag aithris dha gu foirmeil tro gheàrr-chunntasan nan coinneamhan. Choinnich a' Chomataidh sia tursan rè 2020/21 (2019/20 - dà choinneimh bho chaidh a stèidheachadh anns an t-Samhain 2019). Mar as trice bha cathraiche na Comataidh, dithis Bhall a' Bhùird, Stiùiriche Planadh Cànan is Leasachaidhean Coimhearsnachd, Stiùiriche Foghlaim na Gàidhlig, an Ceannard agus Ceann an Ionmhais an làthair aig na coinneamhan sin.

Buidheann-stiùiridh a' Phlana Leasachaidh

Bidh Buidheann-stiùiridh a' Phlana Leasachaidh a' toirt seachad thar-shealladh is dùbhlann do bhuidheann a' Phlana Leasachaidh. 'S e a' bhallrachd ball den Chomataidh Sgrùdaidh is Dearbhachd, a tha na cathraiche air a' bhuidhinn, ball den sgioba-stiùiridh agus ball den luchd-obrach agus mar as trice bidh an Ceannard an làthair aig na coinneamhan. Choinnich a' bhuidheann sia tursan ann an 2020/21 (2019/20 – ceithir tursan).

Board Committees

The Board currently has two committees, and one steering group.

Audit and Assurance Committee

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

The Committee met four times during 2020/21 (2019/20 – five meetings). These meetings were normally attended by the Committee chair, two Board Members, a representative from internal and external audit, the Ceannard and Head of Finance.

Policy and Resources Committee

The Policy and Resources Committee monitors, challenges and provides strategic development for financial, people and Gaelic development policies, plans and resources. They carry out this work on behalf of the Board reporting formally to it through the minutes of meetings. The Committee met six times during 2020/21 (2019/20 – two meetings from its formation in November 2019). These meetings were normally attended by the Committee chair, two Board Members, the Director of Language Planning and Community Development, the Director for Gaelic Education, the Ceannard and Head of Finance.

Improvement Plan Steering Group

The Improvement Plan Steering Group provides oversight and challenge to the implementation of the Improvement Plan. The membership comprises a member of the Audit and Assurance Committee who chairs the group, a member of the leadership team and a member of staff and meetings are usually attended by the Ceannard. The Group met six times in 2020/21 (2019/20 – four times).



Ballrachd a' Bhùird is Làthaireachd 2020/21¹**Board and Committee Membership and Attendance 2020/21¹**

Ball Member	Bòrd Board	Sgrùdadh agus Dearbhadh Comataidhean Audit and Assurance Committee	Poileasaidh is Goireasan Comataidhean Policy and Resources Committee	Buidheann-stiùiridh a' Phlana Leasachaidh Improvement Plan Steering Group
Ailean Caimbeul Allan Campbell	7/7	4/4		
Dòmhnall MacLeòid Donald MacLeod	6/7		6/6	
Jennifer Gilmour	6/7	4/4		6/6
Johan Nic a' Ghobhainn Johan Smith	7/7		6/6	
Màiri T NicAonghais Mary T MacInnes	7/7		6/6	
Stiùbhart MacLeòid Stewart Macleod	7/7	4/4		

Sgioba-stiùiridh

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

- Shona NicIlinnein (Ceannard)
- Daibhidh Boag (Stiùiriche Planadh Cànanais is Leasachaidhean Coimhearsnachd)
- Seumas Whannel (Stiùiriche Foghlam Gàidhlig);
- Ailig Greumach (Ceann Roinn an Ionmhais) [leig e dheth a dhreuchd, am Faoilleach 2021]; agus
- Mairianne Stiùbhart (Ceann an Ionmhais agus nan Gnothaichean Corporra Eadar-amail) [air a fastadh 12 Faoilleach 2021]

Clàr Chom-pàirtean Buill a' Bhùird

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

Cisean nach buin dhan Sgrùdadh

Cha deach gin a chisean nach buin dhan sgrùdadh a phàigheadh am-bliadhna (2019/20 – cha deach gin)..

Tachartasan Co-cheangailte ri Dàta Pearsanta

Cha robh gin a thachartasan ann co-cheangailte ri dàta pearsanta rè na bliadhna (2019/20 – cha robh gin).

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

Leadership Team

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

- Shona MacLennan (CEO);
- David Boag (Director of Language Planning & Community Developments);
- Jim Whannel (Director of Gaelic Education);
- Alexander Graham (Head of Finance) [retired January 2021]; and
- Mairianne Stewart (Interim Head of Finance & Corporate Affairs) [from January 2021].

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 (2019/20 - nil).

Personal Data Related Incidents

There were no personal data related incidents in the year (2019/20 – nil).

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

AITHRIS AIR DLEASTANASAN AN OIFIGEIR CHUNNTACHAIL

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

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

- Ann a bhith ag ullachadh nan cunntasan, feumaidh an t-Oifigear Cunntachail cumail ris an Stiùireadh airson Chunntasan a dh'fhoillsich Ministearan na h-Alba, agus tha sin a' gabhail a-steach a bhith a' cumail ris na riathanasan cunntasachd is foillseachaidh buntainneach, agus a bhith a' cur an sàs poileasaidhean cunntasachd iomchaidh gu cunbhalach;
- a' toirt bhreithean agus tuairmsean air stèidh reusanta;
- a' mìneachadh mar a chaidh cumail ri inbhean cunntasachd iomchaidh a gheibhear ann am FReM, agus a' foillseachadh is a' mìneachadh àite sam bith sna cunntasan far nach deach cumail ris na h-inbhean sin; agus
- ag ullachadh nan cunntasan leis an tuigse gun cùm a' bhuidheann a' dol.

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

STATEMENT OF ACCOUNTABLE OFFICER'S RESPONSIBILITIES

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

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

- observe the Accounts Direction issued by the Scottish Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts; and
- prepare the accounts on a going concern basis.

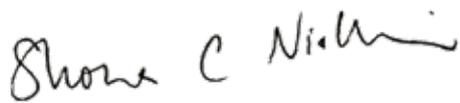
The Principal Accountable Officer of the Scottish Government has appointed myself as Accountable Officer of Bòrd na Gàidhlig. The responsibilities of an Accountable Officer, including responsibility for the propriety and regularity of the public finances for which the Accountable Officer is answerable,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

A' Foillseachadh Fiosrachadh dhan Luchd-sgrùdaidh

Mar an t-Oifigear Cunntachail, cho fad 's as aithne dhomh, chan eil fiosrachadh sgrùdaidh buntainneach sam bith ann air a bheil Luchd-sgrùdaidh Bòrd na Gàidhlig aineolach. Tha mi air gach ceum reusanta a ghabhail gus dèanamh cinnteach gu bheil fios agam air fiosrachadh sgrùdaidh buntainneach sam bith agus gus dèanamh cinnteach gu bheil fios aig luchd-sgrùdaidh BnG air an fhiosrachadh sin.

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

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



Shona C NicIllinnein

Oifigear Cunntachail

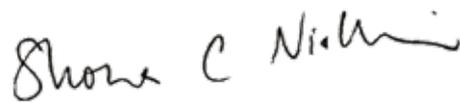
5 An t-Samhain 2021

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 BnG'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.



Shona C MacLennan

Accountable Officer

5 November 2021

AITHRIS AIR RIAGHLADH

Ìre nan Dleastanasan

Mar an t-Oifigear Cunntachail, tha e mar uallach orm siostam buadhach a chumail suas gus rian a chumail air cunnartan agus modhan in-smachd a chur an sàs, a rèir an [Aonta Bun-Frèama](#) eadar Bòrd na Gàidhlig agus Riaghaltas na h-Alba. Ann a bhith a' coileanadh an dleastanas seo, tha an t-Oifigear Cunntachail cunntachail do Bhòrd-stiùiridh Bhòrd na Gàidhlig agus do Mhinistearan na h-Alba. Tha na siostaman seo a' toirt taic do mar a thèid na poileasaidhean, amasan agus cinn-uidhe a stèidhich Ministearan na h-Alba dhan bhuidhinn a choileanadh, agus tha e a' cur dìon air maoinean is so-mhaoinean poblach a tha an urra riumsa gu pearsanta.

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

Frèam Riaghlaidh

Ann an 2020-21, fhuair mi taic nam dhleastanasan bho Bhòrd, bho dhà chomataidh bho bhuidheann-stiùiridh agus bho sgioba-stiùiridh. Tha fiosrachadh mionaideach mu structar na buidhne ri fhaicinn ann an Aithisg nan Stiùirichean, taobh-duilleig 74.

Tha am frèam riaghlaidh air a bhith aig Bòrd na Gàidhlig airson na bliadhna a chrìochnaich air 31 Màrt 2021 agus suas chun a' chinn-latha a chaidh an Aithisg Bhlidhnail agus na Cunntasan aontachadh. Tha seo air a bhith ag obair aig an aon ìre a dh'aindeoin 's gu bheil COVID-19 air buaidh a thoirt air a' bhuidhinn bhon Mhàrt 2020.

Measadh chunnartan

Feumaidh gach buidheann – a dh'fheumas cumail ri riathanasan Leabhran Ionmhais Poblach na h-Alba – ro-innleachd a chur an sàs airson rianachd chunnartan a rèir nan stiùiridhean iomchaidh a dh'fhoillsicheas Ministearan na h-Alba. Chithear san leabhran na prionnsapalan coitcheann airson ro-innleachd shoirbheachail a chur an sàs gus rian a chumail air cunnartan.

GOVERNANCE STATEMENT

Scope of Responsibility

As Accountable Officer, I have responsibility for maintaining a sound system of risk management and internal control, in accordance with the [Framework Agreement](#), agreed between Bòrd na Gàidhlig and the Scottish Government. In discharging this responsibility, I am held accountable by the Board and by Scottish Ministers. These systems support the achievement of the organisation's policies, aims and objectives, set by Scottish Ministers, while safeguarding the public funds and assets for which I am personally responsible.

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

Governance Framework

During 2020-21, I was supported, in my duties by a Board, two committees, a steering group and a leadership team. Detailed information on the organisation structure is given in the Directors' Report page 74.

The governance framework has been in place at Bòrd na Gàidhlig for the year ended 31 March 2021 and up to the date of approval of the Annual Report and Accounts. This has continued to operate at the same level despite the organisation being impacted by COVID-19 since March 2020.

Risk assessment

All bodies to which the Scottish Public Finance Manual is directly applicable must operate a risk management strategy in accordance with relevant guidance issued by the Scottish Ministers. The general principles for a successful risk management strategy are set out in the manual.

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

Sa chlàr-chunnartan ro-innleachdail airson 2020/21, thathar a' measadh mar a dh'fhaodadh cunnartan a bhith ann a thaobh chùisean ionmhasail, obrach, poilitigeach agus cliù na buidhne ma thachras na nithean a leanas:

- ma bheir buaidh COVID-19 air coimhearsnachdan agus air ionmhas poblach cron air a' Ghàidhlig agus a cultar, agus ma leanas crìonadh-sluagh anns na coimhearsnachdan Gàidhlig traidiseanta;
- gum bi cunntas-sluaigh na h-Alba 2021 a' sealltainn crìonadh leantainneach ann an àireamhan luchd-labhairt na Gàidhlig a dh'fhaodadh droch bhuaidh a thoirt air beachdan a' phobaill agus luchd-poilitigs mun chànan;
- gu bheil nas lugha de dh'airgead air a chosg air leasachadh na Gàidhlig mar thoradh air cùisean eaconamach;
- nach eil airgead gu leòr aig ùghdarrasan ionadail gus prògram iomchaidh de dh'fhoghlam Gàidhlig a lìbhrigeadh;
- nach eil a' Ghàidhlig a' faighinn deagh ìomhaigh tuilleadh, agus gum faodadh taic dhan chànan crìonadh;
- nach eil comas-lìbhrigidh gu leòr aig luchd-obrach amasan na buidhne a lìbhrigeadh; agus
- tha àicheileachd a' toirt buaidh air a' bhuidhinn chun na h-ìre is nach eil i a' lìbhrigeadh gu a làn chomas.

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

Frèam Chunnartan is Smachd

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

Tha am pròiseas seo a' dol a rèir stiùireadh bho Mhinistearan na h-Alba a fhuaras ann an Leabhran Ionmhas Poblach na h-Alba agus tha am pròiseas air a bhith ga chur an sàs airson na bliadhna a chrìochnaich air 31 Màrt 2021 agus suas chun a' chinn-latha a chaidh an Aithisg Bhlìadhnail agus na Cunntasan aontachadh.

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 2020/21 proposed the potential of including financial, operational, political and reputational risks if:

- impact of COVID-19 on communities and public finances leads to harm for Gaelic language and culture, and population decline continues in the traditional Gaelic-speaking communities;
- the 2022 Scottish census shows a continual decline of Gaelic speakers which could negatively impact on the public and politicians' perception of the language;
- economic factors result in reduced spending on Gaelic language development;
- local authorities have insufficient funds to deliver an adequate programme of Gaelic education;
- Gaelic fails to continue to enjoy a positive image, support for the language could decline;
- staff capacity is insufficient to deliver organisational objectives; and
- negativity impacts on the organisation to the extent that it does not deliver to its full potential.

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

Risk and control framework

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

The process accords with guidance from the Scottish Ministers provided in the Scottish Public Finance Manual and has been in place for the year ended 31 March 2021 and up to the date of the approval of the Annual Report and Accounts.

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

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

Lèirmheas air Èifeachdas

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

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

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

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

Review of Effectiveness

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

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

a dhealbh agus a chumail suas agus bheir iad seachad dearbhadh air èifeachd nan siostaman aig coinneamhan den sgioba-stiùiridh

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

Rianachd Mhì-chinntean

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

- ath-sgrùdadh agus aontachadh air a' Chlàr-chunnartan Ro-innleachdail gu cunbhalach;
- ath-sgrùdadh, ùrachadh agus aontachadh air Ro-innleachd Rianachd Mhì-chinntean;
- ath-sgrùdadh air èifeachdachd na Comataidh Sgrùdaidh agus Dearbhachd;
- poileasaidhean a thaobh Strì eadar Com-pàirtean air aontachadh;
- ath-sgrùdadh agus ùrachadh air Bun-riaghailtean na Comataidh; agus
- beachdachadh air aithisg In-sgrùdaidh air Rianachd Chunnartan.

In-smachd

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

Tha an siostam in-smachd air a bhith an gnìomh airson na bliadhna a thàinig gu crìch 31 Màrt 2021, agus suas gu ceann-latha aonta na h-Aithisg Bhlidhnail agus Cunntasan agus tha e a rèir stiùireadh bho Mhinistearan na h-Alba a chaidh a thoirt seachad san SPFM.

Nì am Bòrd ath-sgrùdadh air an t-siostam in-smachd gus dèanamh cinnteach gun lean seo air a' toirt seachad

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;
- approved a Conflicts of Interest Policy;
- reviewed and updated the Committee's Terms of Reference; and
- considered a report by the Internal Audit on Risk Management.

Internal Control

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

The system of internal control has been in place for the year ended 31 March 2021, 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

dearbhadh a thaobh a dhleasanan fo Achd na Gàidhlig (Alba) 2005.

In-sgrùdadh

Tha an obair in-sgrùdadh na pàirt riatanach den sgrùdadh a nithear air na siostaman in-smachd aig Bòrd na Gàidhlig. Chaidh an t-seirbheis in-sgrùdadh a thoirt seachad le Wylie & Bisset LLP tron bhliadhna 2020/21. Thar na bliadhna rinn an Neach In-sgrùdadh aithris dhan Chomataidh Sgrùdadh is Dearbhachd air na sgrùdaidhean neo-eisimeileach aige air:

- **Smachdan Iomhais** (pàigheadh do luchd-fiach, bancaireachd agus planadh agus aithris rianachd iomhais)
- **Riaghaladh Corporra** (rèiteachaidhean riaghlaidh iomchaidh an sàs a tha air an leabachadh tron bhuidhinn air fad)
- **Seirbheisean Co-roinnte agus Solar Coitcheann** (ath-sgrùdadh air rèiteachaidhean airson seirbheisean co-roinnte agus rèiteachaidhean solair, gèilleadh ri reachdas agus smachdan gus cunnart foill a lasachadh)
- **Tabhartasan do Bhuidhnean Gàidhlig** (tha naoi diofar sgeamaichean tabhartasan aig BnG anns am bi iad a' toirt seachad taic maoineachaidh gus Gàidhlig a chur air adhart)
- **Riaghaladh Chunnartan** (b' e adhbhar an ath-bhreithneachaidh seo dearbhadh fhaighinn gu bheil an dòigh-obrach a chleachd BnG a rèir a' chleachdaidh as fheàrr)
- **Leantainneachd Gnothaich agus Ath-bheothachadh bho Mhòr-thubaistean** (planadh agus dòighean obrach a tha an sàs airson Ath-bheothachadh bho Mhòr-thubaistean agus Leantainneachd Gnothaich agus deuchainnean gu leòr a dhèanamh orra)
- **Rianachd Coileanadh Buidhnean air an taobh a-muigh** (Prìomh bhuidhnean maoinichte) (dèan lèirmheas air na pròiseasan agus na modhan a th' ann airson dearbhadh gun d' fhuair iad aithisgean coileanadh airson prìomh chom-pàirtichean leasachaidh Gàidhlig agus na modhan agus pròiseasan a tha Sgioba-stiùiridh nan Tabhartasan a' cur an sàs)
- **Plana Leasachaidh** (a' togail air gnìomhan a chaidh a choileanadh gus dèanamh cinnteach gun deach an coileanadh a rèir dhùilean, adhartas le gnìomhan a tha rin crìochnachadh fhathast)

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 2020/21 the internal audit service was provided by Wylie & Bisset LLP. Over the course of the year the internal auditors have reported to the Audit and Assurance Committee on their independent reviews of:

- **Financial Controls** (creditor payments, banking, financial management planning and reporting)
- **Corporate Governance** (appropriate governance arrangements in place which are embedded throughout the organisation)
- **Shared Services and General Procurement** (review of shared services arrangements and procurement arrangements, legislative compliance and controls to mitigate risk of fraud)
- **Grants to Gaelic Organisations** (BnG have nine different grant schemes that they offer financial support to facilitate Gaelic development)
- **Risk Management** (the purpose of this review was to obtain assurance that the approach taken by BnG is in line with best practice)
- **Business Continuity & Disaster Recovery** (planning and procedures in place for Disaster Recovery and Business Continuity and adequate testing of them)
- **External Organisations (MFOs) Performance Management** (review the processes and procedures in place for the confirmation of receipt of performance reports for major Gaelic development partners (MFOs) and the procedures and processes applied by the Grants' Management Team)
- **Improvement Plan** (follow up on completed actions to ensure that they have been completed in line with expectations, progress against the outstanding actions)

Gèarr-chunntas de Thoraidhean an Sgrùdaidh

Summary of Audit Outcomes

Raon-sgrùdadh Audit area	Ìre a' Mholaidh Àrd Recommendation Grading High (a)	Ìre a' Mholaidh Meadhanach Recommendation Grading Medium (b)	Ìre a' Mholaidh Ìosal Recommendation Grading Low (c)	Àireamh de raointean de dheagh chleachdadh Number of Areas of Good Practice	Co-dhùnadh san fharsaingeachd Overall Conclusion (d) & (e)
Smachdan Ionmhais Financial Controls	0	0	0	11	Làidir (d) Strong
Riaghaladh Corporra Corporate Governance	0	1	4	7	Subbainteach (e) Substantial
Seirbheisean Co-roinnte agus Solar Coitcheann Shared Services and General Procurement	0	3	3	5	Subbainteach (e) Substantial
Tabhartasan do Bhuidhnean Gàidhlig Grants to Gaelic Organisations	0	0	0	4	Làidir (d) Strong
Rianachd Mhì-chinntean Risk Management	0	0	1	8	Làidir (d) Strong
Leantainneachd Gnothaich agus Ath-bheothachadh bho Mhòr-thubaistean Business Continuity & Disaster Recovery	0	3	1	8	Subbainteach (e) Substantial
Buidhnean air an taobh a-muigh (MFOs) - Rianachd Coileanaidh External Organisations (MFOs) - Performance Management	0	0	0	6	Làidir (d) Strong
Plana Leasachaidh Improvement Plan	0	0	0	1	Làidir (d) Strong
Iar-sgrùdadh bliadhna Annual Follow-up	1*	2*	2*	-	Làidir (d) Strong
Iomlan Total	1	9	11	50	
Iomlan 19/20 airson adhbharan coimeis Total 19/20 for comparison purposes	3	11	15	57	

*Chan eil moladh ùr sam bith ann; chaidh a h-uile moladh gun rèiteachadh a chur an gnìomh gu ìre

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

*No new recommendations; all outstanding recommendations have been partially implemented

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

Chaidh 50 raointean de dheagh chleachdadh a chomharrachadh tro na naoi lèirmheasan. Cha deach moladh ùr sam bith a chomharrachadh aig àrd-ìre, ach chaidh seachd a chomharrachadh aig meadhan ìre agus naoi agus ìre ìosal. Tha coimeas le 2019/20 anns a' chlàr.

A rèir na h-aithisg in-sgrùdaidh airson 2020/21:

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

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

Cùisean Cudromach

Tha COVID-19 agus a' buaidh leantainneach aige na dhùbhlann nach beag do dh'obair na buidhne agus do lìbhrigeadh na lèirsinn agus nan amasan aige.

Tha in-sgrùdadh air naoi aithisgean a dhèanamh tron bhliadhna. Cha do thog gin dhiubh sin ceistean cudromach (2019/20 – 0) agus tha seo air dearbhadh gu bheil siostaman fhathast ag obair gu làidir agus gu h-èifeachdach a dh'aindeoin 's gu bheil an luchd-obrach air fad air a bhith ag obair aig an taigh fad timcheall air 15 mìosan a-nis.

Tro 2020/21, thug BnG fianais sgrìobhte agus beòil fharsaing do Chomataidh Sgrùdadh Poblach is Iar-reachdail Pàrlamaid na h-Alba às dèidh sgrùdadh 2018/19. Bha an fhianais seo a' gabhail a-steach a bhith a' toirt seachad ùrachaidhean air adhartas le Plana Leasachaidh na buidhne, lìbhrigeadh nan PCCan aige rè 2019/20 a bharrachd air leasachaidhean eile a chaidh a thoirt air adhart.

Rinn an t-Àrd-neach-sgrùdaidh lèirmheas air Sgrùdadh 2019/20 agus chaidh co-dhùnadh nach robh aithisg Earrann 22 eile a dhìth. Gus sealltainn gu poblach gun deach adhartas a dhèanamh, dh'fhoillsich BnG an dreach as ùire den Phlana Leasachaidh aige gach ràithe mar phàirt de phàipearan na Comataidh Sgrùdaidh is Dearbhachd agus a' Bhùird. Mar thoradh air an adhartas a rinneadh, thuir an Neach-sgrùdaidh gu poblach san Fhaoilleach 2021 gun robh iad den bheachd gun deach adhartas mòr agus susbainteach a dhèanamh

The nine reviews resulted in 50 areas of good practice identified. No new recommendations at high level were identified, seven at medium and nine at low level. A comparative with 2019/20 is provided in the table.

The Internal Audit Annual report for 2020/21 stated that:

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

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

Significant Issues

COVID-19 and its ongoing impact is a significant issue to the organisation’s operation and to the delivery of its vision and objectives.

Internal Audit has produced nine reports during the year. None of these raised significant issues (2019/20 – 0) and their completion has provided assurance that systems continue to operate robustly and effectively despite all staff working at home for some 15 months now.

During 2020/21, BnG provided extensive written and oral evidence to the Public Audit and Post-legislative Scrutiny Committee of the Scottish Parliament following the 2018/19 audit. This evidence included updates on progress with the organisation’s Improvement Plan, the delivery of its KPIs during 2019/20 as well as other developments that been progressed.

The Auditor General, in reviewing the 2019/20 Audit, concluded that a further Section 22 was not required. In order to demonstrate publicly that progress continued to be made, BnG published quarterly the most recent version of its Improvement Plan as part of both the Audit and Assurance Committee and Board papers. Progress made led to the Auditor stating publicly in January 2021 that they were of the view that significant and substantial progress had been made

agus chuir iad an cèill gun robh iad air co-dhùnadh nach fheumadh iad na riathanasan nas fharsainghe air fad a chur an gnìomh, agus gun robh iad air dearbhadh gun robh e iomchaidh saoradh nam buidhnean beaga a chur an gnìomh. Ged a bha sin na adhbhar misneachd agus riarachaidh, chaidh fòcas a chumail air a bhith a' buileachadh a' chòrr den Phlana Leasachaidh agus aig an aon àm, a' neartachadh shiostaman gus dèanamh cinnteach gu bheil leasachadh leantainneach na phàirt bhunaiteach den bhuidhinn.

Mus deach an sgrùdadh bliadhna seo a dhèanamh, chuir an t-Àrd-neach sgrùdaidh fios dhan bhuidhinn gun rachadh Aithisg Earrann 22 ullachadh, às dèidh sgrùdadh 2020/21.

Modhan-obrach airson Strì eadar Com-pàirtean

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

Bidh Buill a' clàradh strì sam bith a dh'fhaodadh a bhith eadar nithean sa bheil com-pàirt aca aig toiseach gach coinneamh den Bhòrd-stiùiridh no de na comataidhean agus fàgaidh iad a' choinneamh airson cùis sam bith sa bheil com-pàirt aca. Thèid na com-pàirtean seo a chlàradh sna gearr-chunntasan. B' e leasachadh eile ann an 2020/21 gun deach Poileasaidh Strì eadar Com-pàirtean aontachadh gus taic a thoirt dhan bhuidhinn gus dèanamh cinnteach gum bi strì chom-pàirtean air an comharrachadh agus air an riaghladh gu h-iomchaidh.

Dòigh-obrach a thaobh draghan fhoillseachadh

Tha BnG dealasach a thaobh a bhith a' cumail suas na h-ìrean as àirde de ghiùlan am measg an luchd-obrach aige, agus tha e a' cur cudrom mòr air sheòrsa sam bith de mhì-ghnàthachadh. Tha poileasaidh air draghan fhoillseachadh againn a tha a' toirt stiùireadh dhan luchd-obrach agus do na Buill bùird uile air mar a dhèiligear ri foillseachadh agus tha e a' soillearachadh cuideachd gum bithear a' dìon duine sam bith a nì foillseachadh agus gum bu chòir dhaibh a bhith misneachail mu bhith a' togail dhraghan sam bith. Chaidh am Poileasaidh air Draghan Fhoillseachadh ath-sgrùdadh agus aontachadh leis a' Bhòrd san t-Sultain 2019. Tha e mar phàirt den phrògram inntigridh airson luchd-obrach agus Buill a' Bhùird agus bithear a' toirt ùrachadh bliadhna air a' phoileasaidh dhan luchd-obrach air fad. Nì na h-ullachaidhean seo cinnteach gu bheil fios aig luchd-obrach agus Buill a' bhùird air mar a thogas iad draghan agus air na dìonan a bhios aca nuair a nì iad sin. Cha deach cùis sam bith a thogail ann an 20/21.

and advised that they had concluded that it was not necessary to apply the full wider scope requirements, and had determined it was appropriate to apply the small bodies exemption. While that gave much reassurance and satisfaction, focus has remained on implementing the remainder of the Improvement Plan and at the same time strengthening systems to ensure that continuous development is an innate part of the organisation.

Prior to this annual audit being undertaken, the Auditor General informed the organisation that a Section 22 Report will be prepared, subsequent to the 2020/21 audit.

Conflict of Interest Procedures

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

Members record any potential conflicts of interest at the start of every Board or committee meeting and absent themselves from discussions on any matters in which they have an interest. These declarations are recorded in the minutes of the meeting. As a further development, during 2020/21 a Conflicts of Interest Policy, which supports the organisation in ensuring that conflicts of interest are identified and managed appropriately, was approved.

Whistleblowing Procedures

BnG is committed to maintaining the highest levels of behaviour amongst its employees, and takes very seriously any form of malpractice. We have a whistleblowing policy in place which provides guidance to staff and board members on how to deal with a disclosure and it also makes clear that anyone raising a disclosure will be protected and should feel confident in raising any concerns. The Whistleblowing Policy was reviewed and approved by the Board in September 2019. 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 20/21.

AITHISG AIR TUARASTALAN IS LUCHD-OBACH

San earrainn seo gheibhear fiosrachadh air tuarastalan is peinseanan Buill a' Bhùird is an sgioba-stiùiridh, fios air pàigheadh cothromach agus aithisg air luchd-obrach.

Aithisg air Tuarastalan Neo-sgrùdaichte

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

REMUNERATION AND STAFF REPORT

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

Remuneration report Unaudited

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



Sgrùdaichte

Audited

Buill a' Bhùird Board Member	Tuarastalan Remuneration 2020/21 £'000	Tuarastalan Remuneration 2019/20 £'000
Màiri T NicAonghais Cathraiche eadar-amail bho 1 Faoilleach 2019 agus Cathraiche bho 16 Màrt 2020 Mary T MacInnes Cathraiche eadar-amail (Interim Chair) from 1 January 2019 and Cathraiche (Chair) from 16 March 2020)	10-15	10-15
Dòmhnall MacLeòid Donald MacLeod	5-10	5-10
Seumas M Whannel (leig e dheth a dhreuchd 31 Lùnastal 2019) James M Whannel (resigned 31 August 2019)		0-5 (FYE 5-10)
Johan Nic a' Ghobhainn Johan Smith	5-10	5-10
Dòmhnall MacSuain (leig e dheth a dhreuchd 31 Lùnastal 2019) Donald MacSween (resigned 31 August 2019)		0-5 (FYE 5-10)
Joy Dunlop (thàinig an teirm aice air a' Bhòrd gu crìch 29 Gearran 2020) Joy Dunlop (term of office ended 29 February 2020)		5-10
Fiona Dunn (leig i dhith a dhreuchd 31 Lùnastal 2019) Fiona Dunn (resigned 31 August 2019)		0-5 (FYE 5-10)
Jennifer Gilmour	5-10	5-10
Màiri Anna NicUalraig (leig i dhith a dhreuchd 31 Lùnastal 2019) Mary Ann Kennedy (resigned 31 August 2019)		0-5 (FYE 5-10)
Ailean Caimbeul Allan Campbell	5-10	5-10
Stiùbhart MacLeòid (air fhadadh 16 Màrt 2020) Stewart Macleod (appointed 16 March 2020)	5-10	0-5 (FYE 5-10)
Tuarastalan Iomlan Buill a' Bhùird-stiùiridh Total Board Members' Remuneration	45-50	55-60

Cha robh gin a bhuannachdan neo-ionmhasail sa bhliadhna seo (2019/20 - cha robh gin).

There were no benefits-in-kind during the year (2019/20 -Nil)..

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

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

Tuarastalan a' Cheannaird is an Sgioba-stiùiridh 2020/21

Remuneration of Ceannard and Leadership Team 2020/21

Ball den Sgioba-stiùiridh Leadership Team Member	2020/21 Tuarastal Salary £'000	2020/21 Sochairean Peinnsein Pension Benefits £'000	2020/21 Iomlan Total £'000	2019/20 Tuarastal Salary £'000	2019/20 Sochairean Peinnsein Pension Benefits £'000	2019/20 Iomlan Total £'000
Shona NicIllinnein¹ Shona MacLennan	80-85	21	110-115	75-80	21	100-105
Daibhidh Boag² David Boag	70-75	19	95-100	70-75	30	100-105
Alasdair MacFhionghuin³ Alasdair MacKinnon	Cha robh gin/Nil	Cha robh gin/Nil	Cha robh gin/Nil	60-65 (FYE 55-60)	25	70-75
Ailig Greumach⁴ Alexander Graham	15-20 (FYE 55-60)	19	35-40	20-25	23	40-45
Seumas Whannel⁵ James Whannel	15-20 (FYE 65-70)	Cha robh gin/Nil	Cha robh gin/Nil	10-15 (FYE 15-20)	Cha robh gin/Nil	Cha robh gin/Nil
Mairianne Stewart⁶ Mairianne Stewart	15-20 (FYE 65-70)	Cha robh gin/Nil	Cha robh gin/Nil	Cha robh gin/Nil	Cha robh gin/Nil	Cha robh gin/Nil

- (Ceannard)
- (Stiùiriche Planadh Cànanais is Leasachaidhean Coimhearsnachd)
- (Ceann nan Seirbheisean Corporra) (Leig e dheth a dhreuchd 31 Faoilleach 2020)
- (Ceann an Ionmhais) (Leig e dheth a dhreuchd 31 Faoilleach 2021)
- (Stiùiriche Foghlam Gàidhlig)
- (Ceann an Ionmhais agus nan Gnòthaichean Corporra Eadar-amail) (air a fastadh 12 Faoilleach 2021)

Is e £55-60k an t-suim làn-ùine agus co-ionann ri làn-bhliadhna aig Alexander Greumach. Chan eil Seumas Whannel na bhall den sgeama peinnsein. Cha robh gin a bhuanachdan neo-ionmhasail sa bhliadhna seo (2019/20 - cha robh gin). Tha Mairianne Stiùbhart air cùmhnant 6 mìosan eadar-amail.

- (CEO)
- (Director of Language Planning & Community Developments)
- (Head of Corporate Services) (resigned 31 January 2020)
- (Head of Finance) (resigned 31 January 2021)
- (Director of Gaelic Education)
- (Interim Head of Finance & Corporate Affairs) (appointed 12 January 2021)

Alexander Graham's full time and full year equivalent is £55-60k. James Whannel is not a member of the pension scheme. There were no benefits-in-kind provided during the year (2019/20 - Nil). Mairianne Stewart is on a 6-month interim contract.

A' Foillseachadh Fios air Pàigheadh Cothromach Sgrùdaichte

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

B' e bann tuarastail an neach-obrach (an Ceannard) a fhuair am pàigheadh as àirde aig Bòrd na Gàidhlig air a' bhliadhna seo £80,000 - £85,000 (2019/20: £75,000 - £80,000). Bha seo 2.4 uiread (2019/20: 2.3) 's a bha tuarastal cuibheasach an luchd-obrach, a bha aig £34,094 (2019/20 - £33,094).

Rè na bliadhna cha d' fhuair duine den luchd-obrach (cha d' fhuair duine ann an 2019/20 nas motha) tuarastal a bha nas motha na fhuair an Ceannard. Bha tuarastalan aig daoine eadar £23,344 is £82,614 (2019/20: £19,314 - £79,056).

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 median remuneration of the organisation's workforce.

The banded remuneration of the highest-paid director (Ceannard) in Bòrd na Gàidhlig in the year was £80k - £85k (2019/20: £75k - £80k). This was 2.4 times (2019/20: 2.3) the median remuneration of the workforce, which was £34,367 (2019/20: £34,087).

During the year nil employees (2019/20: nil) received remuneration in excess of the Ceannard. Remuneration ranged from £23,344 to £82,614 (2019/20: £19,314 - £79,056).

Àireamh agus Cosgais nan Suimeannan Pàighte airson Fàgail

Sgrùdaichte

Ban cosgais Suimeannan Pàighte airson Fàgail Exit package cost band	Àireamh de dhaoine a' fàgail a chaidh aontachadh Number of departures agreed 2020/21	Àireamh de dhaoine a' fàgail a chaidh aontachadh Number of departures agreed 2019/20
£25,000 - £50,000	-	1

Number and cost of exit packages

Audited

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

Sgrùdaichte

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

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

Chan eil còraichean peinnsein idir aig Buill a' Bhùird.

Pension entitlements of Board Members, Ceannard and Leadership Team

Audited

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

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

Board Members do not have any pension entitlement.



Làn-chòraichean Buill an Sgioba-stiùiridh a thaobh Pheinnseanan - 2020/21

Pension entitlements of the Leadership Team - 2020/21

	Luach nam Peinnseanan air 31/03/20 agus Caob Airgid Co-cheangailte Accrued Pension as at 31/03/21 and Related Lump Sum	An dearbh mheudachadh sa Pheinnsean agus Caob Airgid Co-cheangailte a gheibhear aig Aois a' Pheinnsein Real Increase in Pension and Related Lump Sum at Pension Age	CETV air 31/03/21 CETV at 31/03/21	CETV air 31/03/20 CETV at 31/03/20	Dearbh mheudachadh sa CETV Real Increase in CETV
Ball Sgioba-stiùiridh Leadership Team Member	Bannan de Bandings of £5,000	Bannan de Bandings of £2,500	£'000	£'000	£'000
Shona NicIlinnein¹ Shona MacLennan ¹	5-10	2.5-5.0	113	85	21
Daibhidh Boag² David Boag ²	15-20	0-2.5	186	161	19
Ailig Greumach³ Alexander Graham ³	15-20	2.5-5.0	308	288	19
Seumas Whannel⁴ James Whannel ⁴	n/a	n/a	n/a	n/a	n/a
Mairianne Stewart⁵ Mairianne Stewart ⁵	n/a	n/a	n/a	n/a	n/a

1. (Ceannard)

2. (Stiùiriche Planadh Cànan is Leasachaidhean Coimhearsnachd)

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

4. (Stiùiriche Foghlam Gàidhlig)

5. (Ceann an Ionmhais is Gnothaichean Corporra Eadar-amail) (air a fastadh 12 Faoilleach 2021)

1. (CEO)

2. (Director of Language Planning & Community Developments)

3. (Head of Finance)(resigned 31 January 2021)

4. (Director of Gaelic Education)

5. (Interim Head of Finance & Corporate Affairs) (appointed 12 January 2021)

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

Pension entitlements of the Leadership Team - 2019/20

	Luach nam Peinnseanan air 31/03/20 agus Caob Airgid Co-cheangailte Accrued Pension as at 31/03/20 and Related Lump Sum	An dearbh mheudachadh sa Pheinnsean agus Caob Airgid Co-cheangailte a gheibhear aig Aois a' Pheinnsein Real Increase in Pension and Related Lump Sum at Pension Age	CETV air 31/03/20 CETV at 31/03/20	CETV air 31/03/19 CETV at 31/03/19	Dearbh mheudachadh sa CETV Real Increase in CETV
Ball Sgioba-stiùiridh Leadership Team Member	Bannan de Bandings of £5,000	Bannan de Bandings of £2,500	£'000	£'000	£'000
Shona NicIlinnein¹ Shona MacLennan ¹	5-10	0-2.5	85	57	21
Daibhidh Boag² David Boag ²	10-15	0-2.5	161	125	30
Alasdair MacFhionghuin³ Alasdair MacKinnon ³	10-15	0-2.5	154	125	25
Ailig Greumach⁴ Alexander Graham ⁴	10-15	0-2.5	288	265	23
Seumas Whannel⁵ James Whannel ⁵	n/a	n/a	n/a	n/a	n/a

1. (Ceannard)

2. (Stiùiriche Planadh Cànan is Leasachaidhean Coimhearsnachd)

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

4. (Ceann an Ionmhais)(air fhasadh 1 dhen Ghiblean 2019)

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

1. (CEO)

2. (Director of Language Planning & Community Developments)

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

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

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

Sochairean Cluaineis

Neo-sgrùdaichte

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

Airson buill a ghabh com-pàirt san sgeama pheinnsein air no às dèidh 1 Giblean 2009, bidh sochairean gan gleidheadh aig an ìre, 1/60 pàirt den tuarastal air am faighear peinnsean airson gach bliadhna de dh'obair suas gu 31 Màrt 2015. Chan fhaigh iad caob airgid aig deireadh chùisean gun dad a dhèanamh, ge-tà, faodaidh iad pàirt den pheinnsean bhliadhnail aca a chleachdadh airson gum bi caob airgid aca nuair a leigeas iad dhiubh an dreuchd.

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

Luach an airgid airson peinnsean a ghluasad

Neo-sgrùdaichte

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

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 spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in 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.

Meudachadh Fìor ann an CETV

Neo-sgrùdaichte

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

Real increase in CETV

Unaudited

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

McCleod agus am Peinnean Barantaichte as Ìsle

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

McCloud and Guaranteed Minimum Pension

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



AITHISG AIR LUCHD-OBACH

Sgrùdaichte

STAFF REPORT

Audited

Luchd-obrach le Cùmhnant Stèidhichte	2020/21		2019/20		Permanently Employed staff
	£	Àireamh Number (FTE)	£	Àireamh Number (FTE)	
Pàigheadh is Tuarastalan	783,535	-	761,257	-	Wages and salaries
Cosgaisean shochairan sòisealta	76,612	-	72,477	-	Social security costs
Cosgaisean Peinnsein	229,451	-	306,175	-	Pension costs
Cosgaisean eile – suimeannan airson chosgaisean air an gabh cisean a phàigheadh	6,550	-	2,506	-	Other – taxable expense allowances
Iomlan - Luchd-obrach le Cùmhnant Stèidhichte	1,096,148	20.8	1,142,415	18.4	Total - Permanently Employed staff
BUILL A' BHÙIRD					BOARD MEMBERS
Cosgaisean	49,222	-	57,869	-	Fees
Cosgaisean shochairan sòisealta	772	-	821	-	Social Security Costs
Cosgaisean eile – suimeannan airson chosgaisean air an gabh cisean a phàigheadh	187	-	1,272	-	Other – taxable expense allowances
Iomlan - Buill a' Bhùird	50,181	1.0	59,962	1.3	Total - Board Members
Cosgaisean Fo-fhastaidh					Secondment costs
Cosgaisean airson luchd-obrach air am fo-fhastadh le Bòrd na Gàidhlig	-	-	9,225	0.4	Costs of staff seconded into Bòrd na Gàidhlig
Cùmhnantan Sealach					Short term contracts
Luchd-obrach air am fastadh le cùmhnantan sealach	31,296	0.2	21,221	0.2	Staff employed on short-term contracts
Cosgaisean iomlan clàr-pàighidh an Luchd-obrach is Buill a' Bhùird	1,177,625	22.0	1,232,823	20.3	Total of Staff and Board Member Payroll Costs

Nòta air Gnè

Neo-sgrùdaichte

Gender Note

Unaudited

Nòta air Gnè	Boireannaich Females	Fireannaich Males	Boireannaich Females	Fireannaich Males	Gender Note
	31 Màrt 2021 31 March 2021	31 Màrt 2021 31 March 2021	31 Màrt 2020 31 March 2020	31 Màrt 2020 31 March 2020	
Buill a' Bhùird	3	3	3	3	Board Members
Ìre SCS*	1	0	1	0	SCS Level*
Luchd-obrach	14	7	14	7	Employees

* Ball den luchd-obrach aig ìre àrd-neach-obrach san t-seirbheis chatharra no co-ionann ri sin. Tha àireamhan luchd-obrach a' gabhail a-steach luchd-obrach pàirt-thìde is sealach. Chaidh seo a cheartachadh airson 31 Màrt 2020, a bu chòir a bhith air a ràdh gur e 1 boireannach a bh' ann.

* Member of staff at senior civil service level or equivalent. Employee numbers include part-time and temporary staff. This has been corrected in 31 March 2020, which should have been 1 female only.

Atharrachadh Luchd-obrach

Neo-sgrùdaichte

Aig 31 Màrt 2021, b' e an FTE iomlan 22.0 (2019/20:20.3). Tron bhliadhna, dh'fhàg 3.4 FTE agus thàinig 3.0 FTE a dh'obair aig BnG. San Fhaoilleach 2021, chaidh Ceann an Ionmhais agus nan Gnothaichean Corporra Eadar-amail (1.0 FTE) fhastadh agus bidh i ann gus an tèid an dreuchd a lìonadh gu maireannach.

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

Luchd-obrach Dheth Tinn

Neo-sgrùdaichte

Bha daoine dheth tinn sa bhliadhna gu 31 Màrt 2021 airson 133 làithean (2019/20 – 125 latha), sin 2.4% (2019/20 – 2.7%) de na làithean a dh'fhaodadh daoine a bhith ag obair. Tha sin coltach ri gach neach-obrach a bhith dheth tinn 6 làithean gu cuibheasach thar na bliadhna (2019/20 – 6 làithean). Chaidh 4.7% den ùine a bha daoine dheth tinn a chomharrachadh mar ùine dheth thar ùine fhada. Bidh sinn a' clàradh ùine dheth thar ùine fhada nuair a tha cuideigin dheth airson 4 seachdainean no barrachd.

Beachdan air ais agus Co-chomhairleachadh Luchd-obrach

Neo-sgrùdaichte

Tha suirbhidh com-pàirteachaidh an luchd-obrach againn a' toirt cothrom dhan luchd-obrach againn am beachdan a cho-roinn mu cò ris a tha e coltach a bhith ag obair aig BnG agus thèid a lìonadh le luchd-obrach gach bliadhna. Chaidh an sgrùdadh mu dheireadh a dhèanamh sa Ghiblean 2021 agus a rèir an anailis "Sheall na toraidhean airson 2021 gun robh adhartas mòr anns na sgòran cuibheasach an taca ris na bliadhnaichean roimhe, agus gun robh an deagh threand a bha follaiseach an-uiridh a' leantainn. Tha sgòran a thaobh misean is luachan na buidhne gu sònraichte math a bharrachd air eileamaidean den roinn sàsachd obrach, a tha air a bhith gu math àrd bho 2018." Bha an ìre fhreagairt àrd aig còrr is 90% (2019: nas àirde na 90%). Uile gu lèir, sheall na beachdan fàbharach bhon t-suirbhidh gun robh leasachadh leantainneach air tighinn air na freagairtean thairis air na 4 bliadhna bho chaidh an sgrùdadh a stèidheachadh. Am measg nan cothroman a chaidh a chomharrachadh bhon sgrùdadh bha piseach air conalraidh; meòrachadh air misneachd luchd-obrach agus sàsachd obrach; agus sunnd pearsanta.

Staff Turnover

Unaudited

At 31 March 2021, the total FTE was 22.0 (2019/20: 20.3). During the year, 3.4 FTE left and 3.0 FTE joined BnG. In January 2021, an Interim Head of Finance & Corporate Affairs (1.0 FTE) was also appointed and is in place whilst we actively recruit the permanent vacancy.

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

Sickness Absence

Unaudited

Sickness absence during the year to 31 March 2021 was 133 days (2019/20 – 125 days), representing 2.4% (2019/20 – 2.7%) of the total number of working days. This equates to an average number of days sickness per member of staff of 6 days (2019/20 – 6 days). 4.7% of the total number of sickness absences recorded were attributed to long-term absence. Long-term absence is defined as a period of absence of 4 weeks and more.

Staff Feedback and Consultation

Unaudited

Our employee engagement survey provides an opportunity for our employees to share their views on their employee experience at BnG and is completed by employees annually. The last survey was conducted in April 2021 and the analysis stated "The findings for 2021 showed a marked improvement in average scores when compared to the previous years, continuing the upward trend evident last year. Organisational mission and values scores particularly well as do elements of the job satisfaction category, which have consistently scored highly since 2018." The response rate was high at over 90% (2019: over 90%). Overall, the positive insights from the survey showed continuing improvement on the result over the 4 years since the survey was established. The opportunities highlighted from the survey included improving communications; reflection on employee morale and job satisfaction; and personal wellbeing.

A bharrachd air fios air ais bho luchd-obrach tron t-suirbhidh bhliadhnail, bidh sinn a' co-chomhairleachadh gu cunbhalach le luchd-obrach agus an riochdairean tro dhiofar sheanailean, a' gabhail a-steach suirbhidh sunnd, suirbhidh conaltraidh a-staigh, coinneamh mhìosail le riochdaire TUS agus 'bogsa mholaidhean' a tha fosgailte dhan luchd-obrach air fad. Chùm sinn co-chomhairleachadh cunbhalach le Riochdairean Aonaidhean Cùird is Luchd-obrach air ceuman is atharrachaidhean COVID-19.

Poileasaidhean Neo-sgrùdaichte

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

Tha HR na chuspair seasmhach aig a' choinneimh againn dhan luchd-obrach uile gach cola-deug. Thèid poileasaidh a thaghadh agus a sgaoileadh ro-làimh, thèid gearr-chunntas a thoirt seachad leis a' Mhanaidsear Ghnìomhan agus tha cothrom ann às dèidh làimh ceistean a chur. Thèid an gearr-chunntas a chur ris a' chlàr-gnothaich gus am bi cothrom aig luchd-obrach nach robh an làthair air. Gheibhear barrachd fiosrachaidh air poileasaidhean dhaoine ann an roinn Corporra agus Daoine gu h-àrd (td62)

Ùine airson Dleastanasan nan Aonaidhean-ciùird Neo-sgrùdaichte

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

Ann an 2020/21, bha aon oifigear aonaidh air fhastadh aig Bòrd na Gàidhlig (2019/20 – 2). Còmhla, chuir iad seachad nas lugha na 1.2% (2019/20 - 3.6%) den ùine obrach aca mar ùine airson dleastanasan nan aonaidhean-ciùird. B' e an ceudad de luach nan tuarastalan a chaidh a chosg air ùine airson dleastanasan nan aonaidhean-ciùird 0.0% (2019/20 - 0.3%). Bha an ùine iomlan a chaidh a chur seachad air gnìomhan co-cheangailte ri aonaidhean-ciùird mar 100% (2019/20 - 100%) de na h-uairean pàighte gu lèir a chaidh a chur seachad mar ùine airson dleastanasan.

As well as employee feedback through the annual survey, we consult regularly with employees and their representatives via a variety of channels, including wellbeing surveys, an internal communication survey, a monthly meeting with the TUS representative and a 'suggestion box' open to all staff. We have also consulted regularly with Trade Union and Employee Representatives on COVID-19 measures and adjustments and more.

Policies Unaudited

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

HR is a standing item on our fortnightly all-staff meeting. A policy is chosen and circulated beforehand, and a summary is given by the Operations Manager with an opportunity to ask questions. The summary is added to the minute for the meeting so that staff that were not present can access it. Further information on people policies is included in the Corporate and People sections above (p62)

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 2020/21, there was one relevant union official employed at Bòrd na Gàidhlig (2019/20 – 2). Cumulatively they spent less than 1.2% (2019/20 - 3.6%) of their working hours on facility time. The percentage of pay bill spent on facility time was 0% (2019/20 - 0.3%). Total time spent on paid trade union activities was 100% (2019/20 - 100%) of total paid facility time hours.

Ceistean Eile a thaobh Fastadh is Cosnadh Neo-sgrùdaichte

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

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

AITHISG CUNNTACHALACHD PHÀRLAMAIDEACH

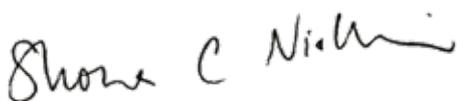
Fiosrachadh do Riaghaltas na h-Alba

Tiodhlacan agus Tabhartasan air Adhbharan Carthannais

Phàigh Bòrd na Gàidhlig £0 airson Thiodhlacan agus Thabhartasan air Adhbharan Carthannais sa bhliadhna seo (2019/20 – £0).

Call is Suimeannan Sònraichte

Cha robh call no suimeannan sònraichte ann rè na bliadhna (2019/20 – cha robh gin).



Shona C NicIllinnein
Oifigear Cunntachail
5 An t-Samhain 2021

Other Employment and Occupation Considerations Unaudited

BnG 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.

BnG 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

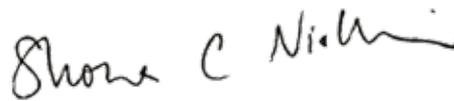
Disclosures to the Scottish Government

Gifts and Charitable Donations

Bòrd na Gàidhlig paid £Nil of Gifts and Charitable Donations in the year (2019/20 – £Nil).

Losses and Special Payments

There were no losses or special payments in the year (2019/20 - nil).



Shona C MacLennan
Accountable Officer
5 November 2021

**“Thug sinn prìomh
theachdaireachdan mun Ghàidhlig
do cheannardan nam prìomh
phàrtaidhean poilitigeach airson
nam manifestothan aca”.**



AITHISG AN LUCHD- SGRÙDAIDH NEO-EISIMEILICH

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

Aithisg air an sgrùdadh a rinneadh air na h-aithrisean ionmhasail

Beachd air na h-aithrisean ionmhasail

Tha sinn air sgrùdadh a dhèanamh air na h-aithrisean ionmhasail ann an Aithisg Bhliadhnail is Cunntasan Bhòrd na Gàidhlig airson na bliadhna a chrìochnaich air 31 Màrt 2021 fo Achd na Gàidhlig (Alba) 2005. Sna h-aithrisean ionmhasail tha Aithris air Caiteachas Lom lomlan, Aithris air an t-Suidheachadh Ionmhasail, Aithris air Sruthan Airgid, Aithris air Atharraichean ann an Earrainnean Luchd-pàighidh Chisean agus nòtaichean airson nan aithrisean ionmhasail, a' gabhail a-steach geàrr-iomradh air na prìomh phoileasaidhean cunntasachd. Tha am frèam airson aithrisean ionmhasail a chaidh a chur an sàs ann a bhith ag ullachadh nan aithrisean seo freagarrach a thaobh an lagha agus Inbhean Eadar-nàiseanta airson Aithrisean Ionmhasail (IFRSan) ris an do ghabh an t-Aonadh Eòrpach, agus mar a chaidh sin a chur an cèill agus atharrachadh ann an Leabhran an Riaghaltais airson Aithisgean Ionmhasail 2020/21 (FReM 2020/21).

Nar beachd-ne tha na h-aithrisean ionmhasail an cois seo:

- a' toirt sealladh fìor is cothromach de shuidheachadh na buidhne air 31 Màrt 2021 agus de chaiteachas lom na buidhne airson na bliadhna a chrìochnaich an uair sin agus sin a rèir Achd na Gàidhlig (Alba) 2005 agus stiùiridhean bho Mhinistearan na h-Alba fon Achd;
- air an ullachadh gu ceart a rèir IFRSan mar a chaidh aontachadh leis an Aonadh Eòrpach, agus mar a chaidh a chur an cèill agus atharrachadh ann an FReM 2020/21; agus
- air an ullachadh a rèir riathanasan Achd na Gàidhlig (Alba) 2005 agus stiùiridhean co-cheangailte ri sin bho Mhinistearan na h-Alba.

Bun-stèidh ar Beachd

Tha sinn air sgrùdadh a dhèanamh a rèir laghan iomchaidh agus Inbhean Sgrùdaidh Eadar-nàiseanta (RA) (ISAan (RA)), mar a dh'fheumas sinn fo [Chòd nan Cleachdaidhean Sgrùdaidh](#) ris an do chuir Àrd-neach-sgrùdaidh na h-Alba aonta. Tha tuilleadh mìneachaidh air ar dleastanasan fo na h-inbhean sin san earrainn den aithisg againn le fios air dleastanasan an luchd-sgrùdaidh ann a bhith a' sgrùdadh nan aithrisean ionmhasail. Chaidh ar fastadh leis an Àrd-

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

We have audited the financial statements in the Annual Report and Accounts of Bòrd na Gàidhlig for the year ended 31 March 2021 under the Gaelic Language (Scotland) Act 2005. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2020/21 Government Financial Reporting Manual (the 2020/21 FReM).

In our opinion the accompanying financial statements:

- give a true and fair view in accordance with the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2021 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2020/21 FReM; and
- have been prepared in accordance with the requirements of the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers.

Basis of opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Auditor General for Scotland. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We were appointed by the Auditor General on 31 May 2016. The period of

neach-sgrùdadh air 31 Cèitean 2016. 'S e còig bliadhna an ùine gun bheàrn a tha an dreuchd air mairsinn. Tha sinn neo-eisimeileach gun cheangal ris a' bhuidhinn seo a rèir nan riathanasan beusail a bhuineas ris na sgrùdaidhean a nì sinn air aithrisean ionmhasail san RA, a' gabhail a-steach Inbhe Bheusail Comhairle nan Aithisgean Ionmhasail, agus tha sinn air ar dleastanasan beusail a choileanadh a rèir nan riathanasan sin. Cha deach seirbheisean nach buin dhan sgrùdadh, a tha toirmisgte fon Inbhe Bheusail, a thoirt seachad dhan bhuidhinn. Tha sinn den bheachd gun d' fhuair sinn fianais sgrùdadh gu leòr agus freagarrach gus taic a thoirt dhan bheachd a ghabh sinn.

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

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

Stèidhichte air an obair a rinn sinn, chan eil sinn air mì-chinnteach susbainteach a chomharrachadh a thaobh tachartasan no suidheachaidhean a dh'fhaodadh, leotha fhèin no còmhla, teagamhan mòra adhbharachadh mun chomas aig a' bhuidhinn gus cumail orra a' cleachdadh mhodhan cunntasachd, a tha a' gabhail ris gun cum a' bhuidheann a' dol, airson co-dhiù dusan mìos bhon cheann-latha air an deach aontachadh na h-aithrisean ionmhasail fhoillseachadh.

Cunnartan a thaobh mhì-aithrisean susbainteach

Nì sinn aithris ann an Aithisg Sgrùdadh Bhliadhnail fa leth, a gheibhear air [Iàrach-lìn Sgrùdadh Alba](#), air na cunnartan as motha a chomharraich sinn a thaobh mhì-aithrisean susbainteach air an deach measadh a dhèanamh agus air na co-dhùnidhean againn mun deidhinn.

Dleastanasan an Oifigeir Chunntachail airson nan aithrisean ionmhasail

Mar a chaidh a mhìneachadh ann am barrachd doimhneachd san Aithris air Dleastanasan an Oifigeir Chunntachail mar Oifigeir Chunntachail, tha an t-Oifigeir Chunntachail a' gabhail uallach airson ullachadh nan aithrisean ionmhasail agus feumaidh e a bhith riarachtaiche gun toir iad sealladh fìor is cothromach air cùisean a rèir frèam nan aithrisean ionmhasail, agus tha uallach air cuideachd gus na modhan in-smachd a tha an t-Oifigeir Chunntachail a' meas iomchaidh a chur an sàs, a nì cinnteach gun tèid aithrisean ionmhasail ullachadh anns nach eil mì-aithris, a dh'èireas an dàrna cuid bho fhoill no mearachd.

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

Conclusions relating to going concern basis of accounting

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

Based on the work we have performed, we 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.

Risks of material misstatement

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

Responsibilities of the Accountable Officer for the financial statements

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

Nuair a tha e ag ullachadh nan aithrisean ionmhasail, tha uallach air an Oifigear Chunntachail airson measadh a dhèanamh air comas na buidhne a chumail a' dol, agus airson rùn-phàirteachadh, mar a bhios e iomchaidh, cùisean co-cheangailte ri cleachdadh na dùil gun cum a' bhuidheann a' dol, mura bheil sin iomchaidh.

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

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

Gheibhear tuairisgeul a bharrachd air dleastanasan an neach-sgrùdaidh airson aithrisean ionmhasail a sgrùdadh air làrach-lìn Comhairle airson Aithriseadh Ionmhasail www.frc.org.uk/auditorsresponsibilities. Tha am mìneachadh sin mar phàirt de dh'aithisg an luchd-sgrùdaidh.

An ìre is gun robhar den bheachd gun robh an sgrùdadh comasach air neo-riaghailteachdan, a' gabhail a-steach foill, a lorg

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

- a' beachdachadh air nàdar àrainneachd smachd na buidhne agus a' dèanamh lèirmheas air na sgrìobhainnean a thaobh poileasaidhean agus dòighean-obrach na buidhne a thaobh foill agus gèilleadh ri laghan is riaghailtean. Dh'fhaighnich sinn cuideachd de luchd-stiùiridh, in-sgrùdadh agus iadsan air a bheil uallach riaghailteach mu mar a bha iad fhèin air cunnartan neo-riaghailteachdan a chomharrachadh agus a mheas;

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 deemed inappropriate.

Auditor's responsibilities for the audit of the financial statements

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

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

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

- considering the nature of the body's control environment and reviewing the body's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired with management, internal audit and those charged with governance about their own identification and assessment of the risks of irregularities;

- a' faighinn tuigse air an fhrèam-obrach laghail is riaghlaidh a tha an sàs agus mar a tha a' bhuidheann a' gèilleadh ris an fhrèam-obrach sin;
- a' comharrachadh dè na laghan agus riaghailtean a tha cudromach ann an co-theacsa na buidhne;
- a' measadh cho buailteach 's a tha mì-aithrisean susbainteach air a bhith anns na h-aithrisean ionmhais, a' gabhail a-steach mar a dh'fhaodadh foill tachairt; agus
- a' beachdachadh a bheil na sgilean agus na comasan iomchaidh aig an sgioba sgrùdaidh còmhla gus neo-gèilleadh ri laghan agus riaghailtean a chomharrachadh no aithneachadh.

Fhuair sinn tuigse air an fhrèam-obrach laghail agus riaghlaidh anns a bheil a' bhuidheann ag obair, agus chomharraich sinn na prìomh laghan agus riaghailtean a tha:

- a' toirt buaidh dhìreach air a bhith a' dearbhadh shuimean agus fhoillseachaidhean susbainteach anns na h-aithrisean ionmhasail. Bha seo a' gabhail a-steach Achd na Gàidhlig (Alba) 2005; agus:
- nach toir buaidh dhìreach air na h-aithrisean ionmhais ach far am faodadh gèilleadh riutha a bhith bunaiteach do chomas na buidhne obrachadh no gus peanas susbainteach a sheachnadh. Bha seo a' gabhail a-steach Achd an Dìon Dàta 2018 agus reachdas cosnaidh buntainneach.

Bhruidhinn sinn ris an sgioba conaltraidh sgrùdaidh mu na cothroman agus na brosnachaidhean a dh'fhaodadh a bhith taobh a-staigh na buidhne airson foill agus air ciamar agus càite am faodadh foill a bhith anns na h-aithrisean ionmhais.

Mar thoradh air a bhith a' dèanamh nan rudan gu h-àrd, chomharraich sinn gun robh an comas as motha airson foill a thaobh an riatanais a bhith ag obair taobh a-staigh crìochan caiteachais a shuidhich Riaghaltas na h-Alba. Is e an cunnart gum faodadh an caiteachas a thaobh gnothaichean deireadh na bliadhna a bhith air làimhseachadh gus am bi e a' co-thaobhadh ri targaid fulangas na buidhne no gus suidheachadh cothromachaidh a choileanadh. Mar fhreagairt air a' chunnart seo, fhuair sinn dearbhadh neo-eisimeileach mu na crìochan ionmhais a thug Riaghaltas na h-Alba seachad agus rinn sinn deuchainn air sampall de thàrmachaidhean, ro-phàighidhean agus fhàirdealan a fhuairdeadh timcheall air deireadh na bliadhna gus faighinn a-mach an deach an clàradh san ùine cheart.

Coltach ris a h-uile sgrùdadh eile fo ISAan (RA), feumaidh sinn cuideachd modhan sònraichte a chleachdadh gus dèiligeadh

- obtaining an understanding of the applicable legal and regulatory framework and how the body is complying with that framework;
- identifying which laws and regulations are significant in the context of the body;
- assessing 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.

We obtained an understanding of the legal and regulatory framework that the body operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. This included the Gaelic Language (Scotland) Act 2005; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the body's ability to operate or to avoid a material penalty. These included the Data Protection Act 2018 and relevant employment legislation.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

As a result of the performing the above, we identified the greatest potential for fraud was in relation to the requirement to operate within the expenditure resource limits set by the Scottish Government. The risk is that the expenditure in relation to year-end transactions may be subject to potential manipulation in an attempt to align with the body's tolerance target or achieve a breakeven position. In response to this risk, we obtained independent confirmation of the resource limits allocated by the Scottish Government and tested a sample of accruals, prepayments and invoices received around the year-end to assess whether they have been recorded in the correct period.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to

ris an riosg gum bi stiùirichean a' seachnadh in-smachd. Ann a bhith a' cur aghaidh air cunnart foill tro stiùirichean a' seachnadh smachdan, rinn sinn deuchainn air freagarrachd intrigidhean sna leabhraichean ionmhais agus air atharrachaidhean eile; rinn sinn measadh air a bheil na breithneachaidhean a rinneadh ann a bhith a' dèanamh thuairmsean cunntasachd a' sealltainn gum faodadh claonadh a bhith ann, agus rinn sinn measadh air an adhbhar gnothachais airson tar-gnìomh cudromach sam bith a tha neo-àbhaisteach no taobh a-muigh cùrsa àbhaisteach a' ghnòthachais.

A bharrachd air seo, tha na dòighean-obrach againn gus aghaidh a chur air na riosgan a chaidh a chomharrachadh a' gabhail a-steach na leanas:

- a' dèanamh lèirmheas air foillseachaidhean sna h-aithrisean ionmhais le bhith a' coimhead air sgrìobhainnean taice gus dèanamh cinnteach a bheilear a' gèilleadh ri ullachaidhean laghan agus riaghailtean iomchaidh, a chaidh a chomharrachadh mar a bhith a' toirt buaidh dhìreach air na h-aithrisean ionmhais;
- a' cleachdadh mhodhan anailis gus dàimhean neo-àbhaisteach no ris nach robhar an dùil a chomharrachadh a dh'fhaodadh a bhith a' comharrachadh gu bheil cunnartan ann de mhì-aithris shusbainteach mar thoradh air foill;
- a' faighneachd de luchd-stiùiridh, in-sgrùdadh agus comhairle laghail air taobh a-muigh a thaobh cùisean lagha no tagraidhean a tha ann no a dh'fhaodadh a bhith ann, agus eisimpleirean de neo-ghèilleadh ri laghan agus riaghailtean; agus
- a' leughadh geàrr-chunntasan nan coinneamhan aig an fheadhainn a tha an urra ri riaghladh agus a' sgrùdadh aithisgean in-sgrùdaidh.

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

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

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

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

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management, internal audit and external legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance and reviewing internal audit reports.

The extent to which our 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.

Aithris air cho cunbhalach 's a bha am fiosrachadh air caiteachas is teachd-a-steach

Beachd air cunbhalachd

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

Dleastanasan airson cunbhalachd

Tha dleastanas air an Oifigear Chunntachail gus dèanamh cinnteach gu bheil cunbhalachd ga cur an sàs a thaobh caiteachas is teachd-a-steach na buidhne. A bharrachd air na dleastanasan againn a bhith a' lorg mì-aithrisean susbainteach anns na h-aithrisean ionmhais a thaobh neo-riaghailteachdan, tha e an urra rinn beachd a ghabhail air cho cunbhalach 's a tha an caiteachas agus teachd-a-steach agus sin a rèir Achd an Ionmhais Phoblaich agus na Cunntachalachd (Alba) 2000.

Aithris air riathanasan eile

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

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

Fiosrachadh reachdail eile

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

Tha e mar dhleastanas oirnn am fiosrachadh reachdail eile a leughadh, agus, ann a bhith a' dèanamh sin, feumaidh sinn beachdachadh feuch a bheil nithean susbainteach san fhiosrachadh reachdail eile nach eil a' dol leis na h-aithrisean ionmhasail no nach eil ag aontachadh ris an eòlas a fhuair sinn bhon sgrùdadh no a bheil coltas ann gu bheil mì-aithris shusbainteach san fhiosrachadh. Ma bheir sinn an aire do leithid a nithean neo-chunbhalach susbainteach no gu bheil

Reporting on regularity of expenditure and income

Opinion on regularity

In our 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 our responsibilities to detect material misstatements in the financial statements in respect of irregularities, we are responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

Reporting on other requirements

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

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

Statutory other information

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

Our responsibility is to read all the statutory other information and, in doing so, consider whether the statutory other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements

coltas ann gu bheil mì-aithris shusbainteach ann, bidh againn ri dearbhadh co-dhiù a tha no nach eil mì-aithris shusbainteach sna h-aithrisean ionmhasail fhèin mar thoradh air seo. Ma nì sinn co-dhùnadh, stèidhichte air an obair a rinn sinn, gu bheil mì-aithris shusbainteach den fhiosrachadh reachdail eile seo, tha againn ri aithris a dhèanamh air sin. Chan eil dad againn ri aithris a thaobh sin.

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

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

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

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

Cùisean air am feum sinn aithris a dhèanamh mura tachair iad

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

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

Chan eil dad againn ri aithris mu na cùisean seo.

themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this statutory other information, we are required to report that fact. We have nothing to report in this regard.

Our opinion on the financial statements does not cover the statutory other information and we 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 our opinion, based on the work undertaken in the course of the audit:

- the information given in the Performance Report for the financial year for which the 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 we are required to report by exception

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

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

We have nothing to report in respect of these matters.

Co-dhùnaidhean a thaobh ar dleastanasan airson sgrùdadh nas fharsainghe

A thuilleadh air ar dleastanasan co-cheangailte ris an aithisg bhliadhnail agus na cunntasan, chithear ar co-dhùnaidhean a thaobh ar dleastanasan airson sgrùdadh nas fharsainghe, a tha air am mìneachadh ann an Còd nan Cleachdaidhean Sgrùdaidh, san Aithisg Sgrùdaidh Bhliadhnail againn.

A' dèanamh feum den aithisg againn

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



Pat Kenny, CPFA

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

5 An t-Samhain 2021

Conclusions on wider scope responsibilities

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

Use of our report

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



Pat Kenny, CPFA

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

5 November 2021

PÀIRT
PART

4

CUNNTASAN ACCOUNTS



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AITHRIS AIR CAITEACHAS LOM IOMLAN

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2021

STATEMENT OF COMPREHENSIVE NET EXPENDITURE

For the Year Ended 31 March 2021

	Nota Note	2021 £	2020 £	
Teachd-a-steach Obrachaidh Eile	4	65,000	118,509	Other Operating Income
Teachd-a-steach Obrachaidh Iomlan		65,000	118,509	Total Operating Income
Cosgaisean Luchd-obrach	5	(1,177,438)	(1,229,045)	Staff Costs
Caiteachas Obrachaidh Eile	6	(4,496,476)	(4,037,154)	Other Operational Expenditure
Caiteachas Obrachaidh Iomlan		(5,673,914)	(5,266,199)	Total Operating Expenditure
Caiteachas Obrachaidh Lom		(5,608,914)	(5,147,690)	Net Operating Expenditure
Teachd-a-steach Ionmhasail	11	83,000	88,000	Finance Income
Cosgaisean Ionmhasail	11	(104,000)	(121,000)	Finance Expense
Caiteachas Lom airson na Bliadhna ro Mhaoineachadh bho Riaghaltas na h-Alba		(5,629,914)	(5,180,690)	Net Expenditure for the Year before Scottish Government Funding
(Buannachdan)/Call a rèir clèireach-urrais air Fèicheanasan Peinnein	11	552,000	(576,000)	Actuarial Loss/(Gain) on Pension Liabilities
Caiteachas Lom Iomlan airson na Bliadhna		(5,077,914)	(5,756,690)	Comprehensive Net Expenditure for the year

Tha na poileasaidhean cunntasachd is nòtaichean air taobhan-duilleig 114 gu 137 mar phàirt de na cunntasan seo.

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

The accounting policies and notes on pages 114 to 137 form part of these accounts.

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

AITHRIS AIR AN T-SUIDHEACHADH IONMHASAIL

Mar a bha iad air 31 Màrt 2021

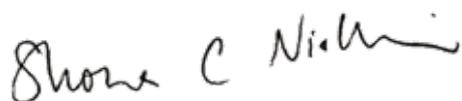
STATEMENT OF FINANCIAL POSITION

As at 31 March 2021

	Nota Note	2021 £	2020 £	
So-mhaoinean Neo-làithreach				Non-current assets
Seilbh, uidheam is acfhainn	7	-	-	Property, plant and equipment
<i>So-mhaoinean neo-làithreach iomlan</i>		-	-	<i>Total non-current assets</i>
So-mhaoinean làithreach				Current Assets
Malairt is nithean eile a gheibhear	8	49,376	141,115	Trade and other receivables
Airgead in nithean co-ionann	9	89,643	171,104	Cash and cash equivalents
<i>So-mhaoinean làithreach iomlan</i>		139,019	312,219	<i>Total current assets</i>
So-mhaoinean iomlan		139,019	312,219	Total Assets
Fèicheanasan Làithreach				Current Liabilities
Malairt is nithean eile a phàighear	10	(55,165)	(37,450)	Trade and other payables
<i>Fèicheanasan Làithreach iomlan</i>		(55,165)	(37,450)	<i>Total current liabilities</i>
Thoir fèicheanasan làithreach air falbh bho sho-mhaoinean iomlan		83,854	274,769	Total assets less current liabilities
Fèicheanasan neo-làithreach				Non-current Liabilities
Fèicheanasan Lom Maoin a' Pheinnsein	11	(1,546,000)	(884,000)	Net Pension Fund Liability
<i>Fèicheanas neo-làithreach iomlan</i>		(1,546,000)	(884,000)	<i>Total non-current liabilities</i>
Thoir fèicheanasan làithreach iomlan air falbh bho sho-mhaoinean iomlan		(1,462,145)	(609,231)	Total Assets less Total liabilities
Cùl-stòran				Reserves
Maoin Choitcheann		83,855	274,769	General Fund
Cùl-stòr nam Peinnseanan		(1,546,000)	(884,000)	Pension Reserve
Cuibhreann iomlan an luchd-pàighidh chisean		(1,462,145)	(609,231)	Total taxpayers' equity

Ghabh am Bòrd-stiùiridh ris na Cunntasan seo air 6 Dàmhair 2021 agus dh'aontaich an t-Oifigear Cunntachail gum faodadh am foillseachadh air an aon latha.

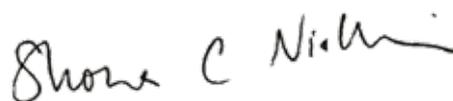
Air a shoidhnigeadh às leth Bòrd na Gàidhlig



Shona C Nicllinnein
Oifigear Cunntachail
5 An t-Samhain 2021

The Board approved these Accounts on 6 October 2021 and the Accountable Officer authorised them for issue on the same date.

Signed on behalf of Bòrd na Gàidhlig



Shona C MacLennan
Accountable Officer
5 November 2021

Tha na poileasaidhean cunntasachd is nòtaichean air taobhan-duilleig 114 to 137 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 114 to 137 form part of these accounts.

AITHRIS AIR SRUTHAN AIRGID

Airson na bliadhna a chrìochnaich air 31 Màrt 2021

STATEMENT OF CASH FLOWS

For the Year Ended 31 March 2021

	Nòta Note	2021 £	2020 £	
Sruthan airgid bho ghnìomhan obrachaidh		Cash flows from operating activities		
Cosgais Obrachaidh Lom		(5,629,914)	(5,180,690)	Net Operating Cost
<i>Atharraichean airson nithean nach eil na airgead cruaidh</i>				<i>Adjustments for non-cash items</i>
Lùghdachadh/(Meudachadh) sna Nithean a Gheibhear		91,739	(39,072)	Decrease/(Increase) in Receivables
Meudachadh/(Lùghdachadh) sna Nithean a Phàighear		17,715	(60,781)	Increase/(Decrease) in Payables
Cosgaisean Seirbheis Làithreach thar dearbh shuimeannan pàighte do pheinnseanan	11	89,000	169,000	Current Service Costs over actual pension contributions
Peinnsean - Cosgaisean Ionmhais Lom	11	21,000	33,000	Pension - Net Finance Costs
Lùghdachadh Lom		(5,410,460)	(5,078,543)	Net Decrease

Sruthan-airgid bho ghnìomhachd maoinachaidh		Cash flows from financing activities		
Maoineachadh bho Riaghaltas na h-Alba airson na bliadhna	3	5,329,000	5,154,000	Scottish Government funding for year
Maoineachadh airgid bho Riaghaltas na h-Alba		5,329,000	5,154,000	Scottish Government cash funding for year
Meudachadh/(Lùghdachadh) lom ann an airgead is suimeannan co-ionann ri airgead		(81,460)	75,457	Net (decrease)/increase in cash and cash equivalents
Airgead is suimeannan co-ionann aig toiseach na bliadhna	9	171,104	95,647	Cash and cash equivalents at start of year
Airgead is suimeannan co-ionann aig deireadh na bliadhna	9	89,644	171,104	Cash and cash equivalents at end of year
Atharrachadh lom ann an cothromachaidhean airson airgid is suimeannan co-ionann ri airgead		(81,460)	75,547	Net change in cash and cash equivalent balances

AITHRIS AIR ATHARRAICHEAN ANN AN EARRAINNEAN LUCHD- PAIGHIDH CHISEAN

Airson na bliadhna a chrìochnaich air 31 Màrt 2021

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

For the Year Ended 31 March 2021

	Nòta Note	Coitcheann Cùl-stòr General Reserve £	Cùl-stòr Maoin Peinnsein Pension Fund Reserve £	Ioman Total £	
Cothromachadh air 1 Giblean 2020		274,769	(884,000)	(609,231)	Balance at 1 April 2020
Caiteachas Lom an Sgeama Pheinnsein					Net Pension Scheme Expenditure
Glusad gu fèicheanasan peinnsein	11	89,000	(89,000)	-	Transfer to pension liabilities
Peinnseanan - Cosgaisean Ionmhais Lom	11	21,000	(21,000)	-	Pensions - Net Finance Costs
Ath-thomhas air uallaichean a thaobh shochairan cluaineis	11	-	(552,000)	(552,000)	Remeasurements of retirement benefit obligations
Easbhaidh obrachaidh		(5,629,914)	-	(5,629,914)	Operating deficit
Teachd-a-steach is cosgais aithnichte iomlan airson 2020-21		(5,519,914)	(662,000)	(6,181,914)	Total recognised income and expense for 2020-21
Maoineachadh bho Riaghaltas na h-Alba	3	5,329,000	-	5,329,000	Funding from Scottish Government
Cothromachadh air 31 Màrt 2021		83,855	(1,546,000)	(1,462,145)	Balance at 31 March 2021

Airson na bliadhna a chrìochnaich air 31 Màrt 2020

For the Year Ended 31 March 2020

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

Tha na poileasaidhean cunntasachd is nòtaichean air taobhan-duilleig 114 gu 137 mar phàirt de na cunntasan seo..

The accounting policies and notes on pages 114 to 137 form part of these accounts.

NÒTAICHEAN AIRSON NAN CUNNTASAN

Airson na bliadhna a chrìochnaich air 31 Màrt 2021

NOTES TO THE ACCOUNTS

For the Year Ended 31 March 2021

Fiosrachadh coitcheann

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

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

Poileasaidhean Cunntasachd

Tha na cunntasan air an ullachadh a rèir Stiùireadh nan Cunntasan a dh'fhoillsich Ministearan na h-Alba do Bhòrd na Gàidhlig. Feumaidh Stiùireadh nan Cunntasan seo cumail ri Leabhran Aithrisean Ionmhasail Roinn-Ionmhais na Bannrigh airson 2020-21 (FReM). Tha na poileasaidhean cunntasachd san leabhran a' cumail ri Poileasaidhean Cunntasachd Coitcheann mar a tha iad air an cur an cèill ann an Inbhean Eadar-nàiseanta airson Aithrisean Ionmhasail (IFRS) ris an do dh'aontaich an t-Aonadh Eòrpach agus ann an Achd nan Companaidhean 2006, chun na h-ìre agus gu bheil sin ciallach is iomchaidh ann an co-theacsa na Roinne Poblach. Tha mìneachadh air na poileasaidhean cunntasachd a chuireadh an sàs gu h-ìosal. Chaidh an cur an sàs gu cunbhalach ann a bhith dèiligeadh ri nithean a bha gam meas susbainteach a thaobh nan cunntasan.

Am Modh Cunntasachd

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

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 2020-21 FReM. The accounting policies contained in the manual follow Generally Accepted Accounting Policies as defined in International Financial Reporting Standards (IFRS) as adopted by the European Union and the Companies Act 2006 to the extent that it is meaningful and appropriate in the Public Sector context. The accounting policies adopted are as described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

Accounting Convention

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

So-mhaoinean Neo-làithreach

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

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

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

(2) Call Luach

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

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

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

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

Cùl-stòran

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

Airgead is Nithean Co-ionann

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

Buidheann a tha a' Cumail a' Dol

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

Non-current assets

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

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

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

(2) Depreciation

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

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

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

Assets are reviewed for any indicators of impairment.

Reserves

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

Cash and Cash Equivalents

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

Going Concern

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

Tha co-dhùnadh beachdachadh a' Bhùird air cho iomchaidh 's a tha e tuigse a bhith ann gum bi a' bhuidheann a' cumail a' dol sa bhliadhna làithrich air a mhìneachadh san Aiste Coileanaidh air taobh-duilleig 32.

Cis Luach-leasaichte

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

Tabhartas gus Cuideachadh bhon Riaghaltas

Bithear a' nochdadh an Tabhartais gus Cuideachadh a gheibhear airson gnìomhan obrachaidh coitcheann is pròiseactan calpa mar theachd-a-steach maoineachaidh agus thèid a chur gu dìreach chun na Maoin Coitchinne.

A' Comharrachadh Teachd-a-steach

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

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

A' Comharrachadh Chosgais

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

Peinnseanan

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

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

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

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

Value Added Tax

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

Government Grant-in-Aid

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

Income Recognition

Income represents the total value of income received.

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

Expense Recognition

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

Pensions

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

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

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

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

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

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

Buidhnean Co-cheangailte

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

Ionnsramaidean Ionmhasail

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

So-mhaoinean agus fèicheanasan ionmhasail

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

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

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

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

Related Parties

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

Financial Instruments

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

Financial assets and liabilities

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

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

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

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

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

Ath-sgrùdadh air Poileasaidhean Cunntasachd

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

A' Gabhail Inbhean Ùra is Ùraichte Os Làimh

A' gabhail inbhean ùra is ùraichte os làimh

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

Anns a' bhliadhna làithrich, tha BnG air grunn atharrachaidhean do dh'Inbhean is Mìneachaidhean IFRS a chur an sàs a bhios an gnìomh airson na bliadhna a thòisicheas air no às dèidh 1 Faoilleach 2020. Cha tug mar a chaidh na h-Inbhean sin a ghabhail os làimh buaidh shusbainteach air an fhiosrachadh fhoillsichte no air na suimean a tha air an aithris anns na h-aithrisean ionmhasail seo:

- Atharrachaidhean do dh'Iomraidhean air an Fhrèama Bhun-bheachdail ann an Inbhean IFRS
- Atharrachaidhean do IFRS 9: A' cur IFRS 9 an sàs le IFRS 4
- Atharrachaidhean do IFRS 3: Mìneachadh air Gnothachas
- Atharrachaidhean do IAS 1 agus IAS 8: A' mìneachadh Susbainteach

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

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

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

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

Review of Accounting Policies

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

Adoption of New and Revised Standards

Adoption of new and revised Standards

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

In the current year, BnG has applied a number of amendments to IFRS Standards and Interpretations that are effective for an annual period that begins on or after 1 January 2020. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements:

- Amendments to References to the Conceptual Framework in IFRS Standards
- Amendment to IFRS 9: Applying IFRS 9 with IFRS 4
- Amendment to IFRS 3: Definition of a Business
- Amendments to IAS 1 and IAS 8: Definition of Material

- Atharrachaidhean do IAS 39, IFRS 4, IFRS 7 agus IFRS 9: Atharrachadh air Slatan-tomhais Ìre an Rèidh (Ìre 1)
- Leasachaidhean bliadhnail do dh'ìnbhean ann an cuairt IFRS 2015-17.

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

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

c) Inbhean, atharrachaidhean agus mìneachaidhean a chaidh fhoillseachadh ach nach deach a chur an sàs am-bliadhna

Air an latha a chaidh na h-aithrisean ionmhais seo ùghdarrachadh, chan eil BnG air na h-inbhean ùr is ùraichte aig an IFRS, a chaidh fhoillseachadh ach nach eil an gnìomh fhathast, a chur an sàs

- IFRS 16: Lìosan Tha Roinn Ionmhais na Banrigh air aontachadh nach tèid seo a chur an sàs gu 1 Giblean 2022
- IFRS 17: Cùmhnantan Àrachais Bidh seo an sàs bho 1 Faoilleach 2023
- Atharrachaidhean do IAS 1: A' comharrachadh Fèicheanasan mar Làithreach no Neo-làithreach. Bidh seo an sàs bho 1 Faoilleach 2023
- Atharrachaidhean do IAS 1: Foillseachadh Poileasaidhean Cunntasachd. Bidh seo an sàs bho 1 Faoilleach 2023
- Atharrachaidhean do IAS 8: A' mìneachadh Tuairmsean Cunntasachd. Bidh seo an sàs bho 1 Faoilleach 2023
- Atharrachaidhean do IAS 16: Suimean bho Sheilbh, Uidheam is Acfhainn ron chleachdadh dhùilichte aca. Bidh seo an sàs bho 1 Faoilleach 2022
- Atharrachaidhean do IAS 37: Cùmhnantan Troma, cosgais de bhith a' coileanadh cùmhnant Bidh seo an sàs bho 1 Faoilleach 2022
- Atharrachaidhean do IAS 39, IFRS 4, IFRS 7 agus IFRS 9: Atharrachadh air Slatan-tomhais Ìre an Rèidh (Ìre 2). Bidh seo an sàs bho 1 Faoilleach 2021
- Leasachaidhean bliadhnail do dh'ìnbhean ann an cuairt IFRS 2018-20. Bidh seo an sàs bho 1 Faoilleach 2022.

Chan eil am Bòrd an dùil gun toir mar a chaidh na h-Inbhean sin a ghabhail os làimh buaidh shusbainteach air na h-aithrisean ionmhasail anns an àm ri teachd, ach a-mhàin mar a thathar a' toirt fa-near gu h-ìosal.

Tha IFRS 16: Lìosan a' dol an àite IAS 17: Lìosan agus tha Roinn Ionmhais na Banrigh gu bhith ga chur an sàs ann am

- Amendments to IAS 39, IFRS 4, IFRS 7 and IFRS 9: Interest Rate Benchmark Reform (Phase 1)
- Annual Improvements to IFRS Standards 2015-2017 Cycle.

b) Standards, amendments and interpretations early adopted this year

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

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

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

- IFRS 16: Leases. HM Treasury have agreed to defer implementation until 1 April 2022
- IFRS 17: Insurance Contracts. Applicable for periods beginning on or after 1 January 2023
- Amendment to IAS 1: Classification of Liabilities as Current or Non-Current. Applicable for periods beginning on or after 1 January 2023
- Amendment to IAS 1: Disclosure of Accounting Policies. Applicable for periods beginning on or after 1 January 2023
- Amendment to IAS 8: Definition of Accounting Estimates. Applicable for periods beginning on or after 1 January 2023
- Amendments to IAS 16: Property, Plant and Equipment proceeds before intended use. Applicable for periods beginning on or after 1 January 2022
- Amendments to IAS 37: Onerous Contracts, cost of fulfilling a contract. Applicable for periods beginning on or after 1 January 2022
- Amendments to IAS 39, IFRS 4, IFRS 7 and IFRS 9: Interest Rate Benchmark Reform (Phase 2). Applicable for periods beginning on or after 1 January 2021
- Annual Improvements to IFRS Standards 2018-2020 Cycle. Applicable for periods beginning on or after 1 January 2022.

The Board does not expect that the adoption of the Standards listed above will have a material impact on the financial statements in future periods, except as noted below.

IFRS 16 Leases supersedes IAS 17 Leases and is being applied by HM Treasury in the Government

FReM an Riaghaltais bho 1 Giblean 2022. Tha IFRS 16 a' toirt a-steach modaile cunntasachd aon ghabhaltach a tha a' riochdachadh nan so-mhaoinean agus fèicheanasan aig gabhaltach ann an dòigh nas fheàrr, agus a bheir seachad foillseachaidhean leasaichte gus cur ris soilleireachd na h-aithris air calpa a thathar a' cleachdadh.

Fo IFRS 16, feumaidh gabhaltaich so-mhaoinean agus fèicheanasan airson lìosan le teirm nas fhaide na 12 mìosan aithneachadh, mura h-eil luach ìosal aig an t-so-mhaoine bhunasach. Ged nach eil mineachadh coitcheann ann de 'luach ìosal' air òrdachadh, tha BnG air roghainn luach na stairsniche mar chalpa de £5,000 a chleachdadh gus co-dhùnadh de na so-mhaoinean a thèid fhoillseachadh. Tha BnG an dùil gun lean na lìosan ionmhais a th' ann mar-thà a bhith air an seòrsachadh mar lìosan. Bidh a h-uile lìos a tha an gnìomh a' tighinn taobh a-staigh IFRS 16 fo na riaghailtean 'seanair' a tha air an òrdachadh anns an FReM airson a bhith a' gluasad gu IFRS 16. Anns na bliadhnaichean ri teachd thèid beachdachadh air cùmhnantan ùra agus ath-aontachaidhean cùmhnant ath-sgrùdadh feuch an gabh an cur fo IFRS agus iad air an comharrachadh gu soilleir mar sho-mhaoinean còir-air-cleachdadh. Thèid so-mhaoinean a tha aithnichte fo IFRS 16 a chumail air an Aithris air an t-Suidheachadh Ionmhasail (i) so-mhaoinean còir-air-cleachdadh a tha a' riochdachadh còir a' Bhùird na so-mhaoinean lìosaichte bunaiteach a chleachdadh; agus (ii) fèicheanasan lìosa a tha a' riochdachadh an dleastanais pàighidhean lìosa a dhèanamh.

Gus so-mhaoinean lìosaichte a chur dhan Aithris air an t-Suidheachadh Ionmhasail feumar call luach agus riadh a chur air an t-so-mhaoine còir-air-cleachdadh agus air an fhèicheanas lìosa. Bidh ath-phàighidhean airgid cuideachd air an aithneachadh anns an Aithris air Sruth Airgead, mar a tha riatanach fo IAS 7.

Mar thoradh air an fheum a bhith ag ath-mheasadh àireamhachadh lìosan, còmhla ri mì-chinnt mu ghnìomhachd lìosaich ris a bheil dùil bhon Ghiblean 2021 agus às a dhèidh, tha e do-dhèanta aig an ìre seo a bhith a' tomhas dè a' bhuaidh ris a bheilear an dùil bho bhith a' cur na h-inbhe an gnìomh ann an 2021/22. Ach chan eil am Bòrd an dùil gun toir cur an gnìomh na h-inbhe seo buaidh shusbainteach air na h-aithrisean ionmhasail.

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

Ann a bhith a' cur poileasaidhean cunntasachd BnG an sàs, feumar breithneachadh is tuairmsean a dhèanamh agus beachdan a ghabhail mu na suimeannan airson so-mhaoinean is fèicheanasan a thathar a' giùlan nach eil follaiseach bho bhith a' coimhead air tùsan eile.

FReM from 1 April 2022. IFRS 16 introduces a single lessee accounting model that results in a more faithful representation of a lessee's assets and liabilities, and provides enhanced disclosures to improve transparency of reporting on capital employed.

Under IFRS 16, lessees are required to recognise assets and liabilities for leases with a term of more than 12 months, unless the underlying asset is of low value. While no standard definition of 'low value' has been mandated, BnG have elected to utilise the capitalisation threshold of £5,000 to determine the assets to be disclosed. BnG expects that its existing finance leases will continue to be classified as leases. All existing operating leases will fall within the scope of IFRS 16 under the 'grandfathering' rules mandated in the FReM for the initial transition to IFRS 16. In future years new contracts and contract renegotiations will be reviewed for consideration under IFRS 16 as implicitly identified right-of-use assets. Assets recognised under IFRS 16 will be held on the Statement of Financial Position as (i) right of-use assets which represent BnG's right to use the underlying leased assets; and (ii) lease liabilities which represent the obligation to make lease payments.

The bringing of leased assets onto the Statement of Financial Position will require depreciation and interest to be charged on the right-of-use asset and lease liability, respectively. Cash repayments will also be recognised in the Statement of Cash Flows, as required by IAS 7.

Due to the need to reassess lease calculations, together with uncertainty on expected leasing activity from April 2021 and beyond, a quantification of the expected impact of applying the standard in 2021/22 is currently impracticable. However, the Board does expect the implementation of this standard to have a material impact on the financial statements.

Key Sources of Judgement, Estimation & Uncertainty

In the application of BnG's accounting policies, judgements, estimates and assumptions are required about the carrying amounts of assets and liabilities that are not readily apparent from other sources.

Tha na tuairmsean agus na beachdan a chaidh a ghabhail co-cheangailte riutha stèidhichte air fiosrachadh eachdraidheil agus cùisean eile a tha gam meas buntainneach. Thèid ath-sgrùdadh a dhèanamh gu cunbhalach air na tuairmsean is beachdan a chaidh a ghabhail co-cheangailte riutha. Bithear a' comharrachadh atharrachaidhean air tuairmsean cunntasachd sa bhliadhna san deach an tuairmse atharrachadh ma tha an t-atharrachadh a' toirt buaidh a-mhàin air a' bhliadhna sin, no thèid an comharrachadh sa bhliadhna san deach an t-atharrachadh a dhèanamh agus ann am bliadhnaichean ri thighinn ma tha an t-atharrachadh a' toirt buaidh air a' bhliadhna sin agus bliadhnaichean ri thighinn.

'S e aon de na pìosan fiosrachaidh as cudromaiche a chleachdar gus tuairmsean a dhèanamh, an easbhaidh ann am maoin nam peinneanan. Ged a tha easbhaidh nach beag ann am maoin nam peinneanan, tha barantas aig BnG gun rachadh easbhaidh sam bith a bhiodh ann a phàigheadh le Riaghaltas na h-Alba. Gheibhear fiosrachadh air peinneanan ann an Nòta 11, a' gabhail a-steach mion-sgrùdadh air dè a' bhuidheann a bhios aig atharrachaidhean ann am modhan is beachdan air na toraidhean.

'S e am breithneachadh as cudromaiche a nithear, am fear mu Bhuidheann a tha a' Cumail a' Dol. Ged a tha easbhaidh nach beag ann am maoin nam peinneanan, tha barantas aig BnG gun rachadh easbhaidh sam bith a bhiodh ann a phàigheadh le Riaghaltas na h-Alba. Gheibhear fiosrachadh a bharrachd san earrann mu Bhuidheann a tha a' Cumail a' Dol air taobh-duilleig 115.

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 deficit. Whilst there is a substantial pension deficit, BnG has a guarantee that any deficit would be met by the Scottish Government. Pension information is provided at Note 11, including sensitivity analysis of the results to the methods and assumptions used.

The most critical judgement is that of Going Concern. Whilst there is a substantial pension deficit, BnG has a guarantee that any deficit would be met by the Scottish Government. Further detail is given in the Going Concern section of this Note on page 115.

Tabhartas gus Cuideachadh

	2021 £	2020 £	
Tabhartas iomlan gus Cuideachadh a fhuaras comharraichte fon Chùl-stòr Choitcheann san Aithris air an t-Suidheachadh Ionmhasail	5,329,000	5,154,000	Total Grant-in-Aid received credited to the General Reserve in the Statement of Financial Position

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

The amount of Grant-in-Aid is initially agreed by Scottish Ministers, as part of the Scottish Budget process. This figure is then subject to adjustments as agreed with the sponsor department to reflect BnG's programme of work.

Teachd a-steach eile

	2021 £	2020 £	
Comann nam Pàrant - maoineachadh do na Tràth-bhliadhnaichean	65,000	100,000	Comann nam Pàrant - Early Years' Funding
Alba Chruthachail - Maoin nan Ealain Gàidhlig	-	15,099	Creative Scotland - Gaelic Arts Fund
Foras na Gaeilge	-	3,410	Foras Na Gaeilge
Teachd-a-steach Iomlan Eile	65,000	118,509	Total Other Income

Other income

3

Grant-in-Aid

4

5

Cosgaisean Luchd-obrach

Staff costs

	2021 £	2020 £	
Pàigheadh is Tuarastalan (A' gabhail a-steach Buill a' Bhùird-stiùiridh)	870,594	849,572	Wages and salaries (Including Board Members')
Cosgaisean Shochoirean Sòisealta	77,393	73,298	Social Security Costs
Cosgaisean Peinnsein Eile	229,451	306,175	Other Pension Costs
Cosgaisean Luchd-obrach Iomlan	1,177,438	1,229,045	Total Staff Costs

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

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

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Caiteachas Obrachaidh Eile

Other Operational Expenditure

Tha Caiteachas Obrachaidh Eile air a roinn eadar Cosgaisean Ruith (gun a bhith gabhail a-steach cosgaisean luchd-obrach) agus Cosgaisean Leasachaidh, a tha stèidhichte air Plana Gnìomh le prìomh thargaidean is cinn-uidhe.

The Other Operational Expenditure is split between the Running Costs (excluding staff costs) and the Development Costs, which are based on an Operating Plan detailing key targets and milestones.

	2021 £	2020 £	
CAITEACHAS OBRACHAIDH EILE - COSGAISEAN RUITH			OTHER OPERATIONAL EXPENDITURE - RUNNING COSTS
Cosgaisean a' Bhùird is Luchd-obrach (gun chosgaisean Thuarastalan)	18,042	134,161	Board and Staff Costs (excluding Salary costs)
Cisean Sgrùdaidh (sgrùdadh bhon taobh a-muigh)	35,340	27,119	Audit Fees (external audit)
Cosgaisean Ruith na h-Oifis	220,925	226,537	Office Running Costs
Dàimh Poblach is Margaidheachd	40,226	35,553	PR & Marketing
Cisean Proifeiseanta	119,032	97,891	Professional Fees
	433,565	521,261	
CAITEACHAS OBRACHAIDH EILE - COSGAISEAN LEASACHAIDH			OTHER OPERATIONAL EXPENDITURE - DEVELOPMENT COSTS
A' toirt fàs air cleachdadh na Gàidhlig	2,462,187	1,832,149	Increasing the use of Gaelic
A' toirt fàs air ionnsachadh na Gàidhlig	1,259,202	1,353,672	Increasing the learning of Gaelic
A' cur deagh ìomhaigh air adhart airson na Gàidhlig	341,522	330,072	Promoting a positive image of Gaelic
	4,062,911	3,515,893	
Caiteachas Obrachaidh Iomlan Eile	4,496,476	4,037,154	Total Other Operational Expenditure

7

Seilbh, uidheam is acfhainn

Property, plant and equipment

	Uidheamachd na h-Oifis	Uidheam is Àirneis	Uidheamachd Coimpiutaireachd	Iomlan	
	Office Equipment	Fixtures & Fittings	Computer Equipment	Total	
COSGAIS	-	-	-	-	COST
Air 1 Giblean 2020	6,420	14,964	62,493	83,877	At 1 April 2020
Nithean ùra	-	-	-	-	Additions
Cuidhteasan	-	-	-	-	Disposals
Air 31 Màrt 2021	6,420	14,964	62,493	83,877	At 31 March 2021
Call Luach					Depreciation
Air 1 Giblean 2020	6,420	14,964	62,493	83,877	At 1 April 2020
Ri chomharrachadh sa bhliadhna	-	-	-	-	Provided in Year
A thaobh chuidhteasan	-	-	-	-	Relating to Disposals
Air 31 Màrt 2021	6.420	14.964	62.493	83.877	At 31 March 2021
Luach Leabhair Lom air 31 Màrt 2021	-	-	-	-	Net Book Value at 31 March 2021
Luach Leabhair Lom air 1 Giblean 2020	-	-	-	-	Net Book Value at 1 April 2020

	Uidheamachd na h-Oifis	Uidheam is Àirneis	Uidheamachd Coimpiutaireachd	Iomlan	
	Office Equipment	Fixtures & Fittings	Computer Equipment	Total	
COSGAIS	-	-	-	-	COST
Air 1 Giblean 2019	6,420	14,964	62,493	83,877	At 1 April 2019
Nithean ùra	-	-	-	-	Additions
Cuidhteasan	-	-	-	-	Disposals
Air 31 Màrt 2020	6,420	14,964	62,493	83,877	At 31 March 2020
Call Luach					Depreciation
Air 1 Giblean 2019	6,420	14,964	62,493	83,877	At 1 April 2019
Ri chomharrachadh sa bhliadhna	-	-	-	-	Provided in Year
A thaobh chuidhteasan	-	-	-	-	Relating to Disposals
Air 31 Màrt 2020	6.420	14.964	62.493	83.877	At 31 March 2020
Luach Leabhair Lom air 31 Màrt 2020	-	-	-	-	Net Book Value at 31 March 2020
Luach Leabhair Lom air 1 Giblean 2019	-	-	-	-	Net Book Value at 1 April 2019

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Malairt is nithean eile a gheibhear

Trade and other receivables

	2021 £	2020 £	
Suimeannan a tha Còir againn Fhaighinn taobh a-staigh Bliadhna:			Amounts falling due within one year:
Ro-phàigheadh is Teachd-a-steach Cruinnichte	49,376	70,038	Prepayments and Accrued Income
Malairt is nithean eile a gheibhear	-	71,077	Trade and Other Receivables
Nithean eile a gheibhear - Iomlan	49,376	141,115	Total Other Receivables

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Airgead is nithean co-ionann

Cash and cash equivalents

	2021 £	2020 £	
Cothromachadh air 1 Giblean	171,104	95,647	Balance at 1 April
Atharrachadh lom ann an cothromachaidhean airson airgid is suimeannan co-ionann ri airgead	(81,461)	75,457	Net change in cash and cash equivalent balances
Cothromachadh air 31 Màrt	89,643	171,104	Balance at 31 March
Air 31 Màrt 2021, bha na cothromachaidhean a leanas air an cumail:			The following balances at 31 March 2021 were held:
Seirbheis Banca an Rìghaltais is airgead làimhe.	89,643	171,104	Government Banking Service and cash in hand.
	89,643	171,104	

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Malairt is nithean eile a phàighear

Trade and other payables

	2021 £	2020 £	
Suimeannan a tha Còir againn Fhaighinn taobh a-staigh Bliadhna:			Amounts falling due within one year:
Nithean malairt rim pàigheadh	1,010	5,724	Trade Payables
Nithean Cruinnichte is Teachd-a-steach ri Thighinn	54,155	31,726	Accruals and Deferred Income
	55,165	37,450	

11

Peinneanan

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

Dàta

Figearan aig an fhastaiche a thaobh ballrachd

AIR 31 MÀRT 2020 / AT 31 MARCH 2020

	Àireamh Number	Tuarastalan & Peinneanan Iomlan Total salaries & pensions £'000	Aois Chuibheasach Average age	
Buill – a' pàigheadh	20	686	56	Actives
Buill – nach eil a-nis a' pàigheadh	25	83	52	Deferred pensioners
Luchd-peinnein	4	34	71	Pensioners

Clàr-pàighidh

Payroll

	£	
Clàr-pàighidh Iomlan (ris a bheilear a' gabhail) san ùine bho 1 Giblean 2020 gu 31 Màrt 2021 bho gabh suimeannan a pàigheadh airson pheinneanan, stèidhichte air an Fhiosrachadh a Fhuaras	£720,000	Assumed total pensionable payroll for the period 1 April 2020 to 31 March 2021 based on information provided

Toraidhean Seilbhe

Chaidh tuairmse a dhèanamh air na toraidhean bhon Mhaoin, a rèir luach a' mhargaidh, airson na h-ùine gu 31 Màrt 2021 a bha stèidhichte air dearbh thoraidhean bhon Mhaoin mar a fhuair sinn bho Chomhairle na Gàidhealtachd.

	%	
Dearbh Thoradh san ùine bho 1 Giblean 2020 gu 31 Màrt 2021	26.1	Actual return from 1 April 2020 to 31 March 2021

Fo IAS 19, feumaidh mìneachadh mionaideach a bhith ann air na diofar sho-mhaoinean a tha sa Mhaoin, agus an lùib sin feumaidh Clèireach-urrais eadar-dhealachadh a dhèanamh eadar nàdar nan so-mhaoinean sin agus na cunnartan a tha nan cois, agus feumaidh iad an roinn a rèir na feadhna le prìs ainmichte ann am margaidhean a tha gnìomhach agus an fheadhainn nach eil. Chithear mìneachadh air sin air taobh-duilleig 131.

Pensions

Bòrd na Gàidhlig is a member of the Highland Council's Pension Scheme. This is a Local Government defined benefit statutory scheme, administered in accordance with the Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008, the Local Government Pension Scheme (Administration) (Scotland) Regulations 2008 and the Local Government 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

Investment Returns

The return on the Fund in market value terms for the period to 31 March 2021 is estimated based on actual Fund returns as provided by the Highland Council.

IAS 19 requires a detailed breakdown of Fund assets which requires the Actuary to distinguish between the nature and risk of those assets and to further break them down between those with a quoted price in an active market and those that do not. The split is shown on page 131.

Tha an Clèireach-urrais air tuairmse a dhèanamh air luach tagraidh so-mhaoinean na Maoine air 31 Màrt 2021, bha luach £4.692m ann, agus sin stèidhichte air fiosrachadh a fhuaras bho Chomhairle na Gàidhealtachd agus a' gabhail ealla ri toraidhean a' chlàir-amais nuair a dh'fheumte.

The Actuary has estimated the bid value of the Fund's assets as at 31 March 2021 to be £4.692m based on information provided by Highland Council and allowing for index returns where necessary.

Beachdan a chaidh a ghabhail

Ùine a chrìochnaich	31 Màrt/March 2021 %p.a.	31 Màrt /March 2020 %p.a.	Period Ended
Ìre-àrdachaidh a' Pheinnsein	2.85	1.90	Pension Increase Rate
Ìre-àrdachaidh nan Tuarastal	3.65	2.80	Salary Increase Rate
Ìre-lasachaidh	2.00	2.30	Discount Rate

Assumptions

Reat Bàsmhorachd

Tha an ùine a thathar an dùil a bhios daoine beò stèidhichte air Lùban Vita na Maoine le leasachaidhean a rèir a' mhodail CMI 2020, le cuideam 0% air dàta 2020, le rèidheachadh coitcheann (Sk7) agus ìre 1.25% sa bhliadhna san ùine fhada. Stèidhichte air na beachdan seo, tha an ùine chuibheasach a thathar a' sùileachadh a bhios daoine beò mar a leanas.

Mortality

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2020 model, with a 0% weighting of 2020 data, standard smoothing (Sk7), initial adjustment of 0.5% and a long term rate of improvement of 1.5% p.a. Based on these assumptions, the average future life expectancies at age 65 are summarised below.

	Fireannaich Males	Boireannaich Females	
Luchd-peinnsein an-dràsta	20.9	23.5	Current pensioners
Luchd-peinnsein san àm ri teachd*	22.3	25.5	Future pensioners*

*Tha na figearan a' gabhail ris gun robh buill aois 45 nuair a chaidh an luachadh oifigeil mu dheireadh a dhèanamh.

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

Reata bhàsan eachdraidheil

Tha na beachdan a chaidh a ghabhail a thaobh na h-ùine a thathar an dùil a bhios daoine beò sa chumantas airson deireadh na bliadhna ionmhais ron seo stèidhichte air Lùban Vita na Maoine. Tha mar a bhithear ag obrachadh a-mach dè an ùine a thathar a' sùileachadh a bhios daoine beò sa chumantas san àm ri teachd air a shealltainn gu h-ìosal.

Historic mortality

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

Daoine a dh'fhaodadh a bhith nan Luchd-peinnsein	Prospective Pensioners
Modail CMI 2018 a' gabhail ris gum bi cuibhreann ann airson rèidheachadh air ìre bhàsan bho chionn ghoirid agus ìre leasachaidh de 1.25% gach bliadhna.	CMI 2018 model assuming an allowance for smoothing of recent mortality experience and a long term rate of improvement of 1.25% p.a.
Luchd-peinnsein	Pensioners
Modail CMI 2018 a' gabhail ris gum bi cuibhreann ann airson rèidheachadh air ìre bhàsan bho chionn ghoirid agus ìre leasachaidh de 1.25% gach bliadhna.	CMI 2018 model assuming an allowance for smoothing of recent mortality experience and a long term rate of improvement of 1.25% p.a.

Tha na beachdan ris an deach gabhail mu reata bhàsan gus luach nan Uallaichean ann an Suidheachadh Crìochnachaidh an Fhastaiche a thomhas eadar-dhealaichte bhon fheadhainn a chaidh a chleachdadh gus luach nan Uallaichean ann an Suidheachadh Tòiseachaidh an Fhastaiche a thomhas.

The mortality assumptions used to value the Obligations in the Employer's Closing Position are different to those used to value the Obligations in the Employer's Opening Position.

Caoban Airgid bhon Pheinnsean

Tha cùisean air an riarachadh los gum faod daoine a tha a' dol a leigeil dhiubh an dreuchdan san àm ri teachd roghnachadh 50% den airgead a bharrachd (a dh'fhaodas iad a ghabhail agus suas gu na tha ceadaichte le HMRC) a tha saor bho chìsean a ghabhail airson seirbheis a rinn iad ron Ghiblean 2009 agus 75% den airgead (a dh'fhaodas iad a ghabhail) a tha saor bho chìsean airson seirbheis a rinn iad às dèidh toiseach a' Ghiblein 2009.

Commutation

An allowance is included for future retirements to elect to take 50% of the maximum additional tax-free cash up to HMRC limits for pre-April 2009 service and 75% of the maximum tax-free cash for post-April 2009 service.

“Tha na h-atharrachaidhean ‘fìor bhunaiteach agus susbainteach’, air aideachadh leis an luchd-sgrùdaidh againn, air leasachaidhean mòra adhbharachadh aig àm a tha fìor dhùbhlanach ann am beatha gach duine”.

Atharrachaidhean ann an Luach Cothromach So-mhaoinean a' Phlana, Uallaichean airson Shochairan Suidhichte agus Fèicheanasan Loma airson na bliadhna a chrìochnaich air 31 Màrt 2021.

Change in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2021

A' Bhliadhna a chrìochnaich air 31 Màrt 2021	So-mhaoinean	Uallaichean	(Fèicheanasan)/ So-mhaoinean lom	Period ended 31 March 2021
	Asset	Obligations	Net (Liability)/ asset	
	£(000an/s)	£(000an/s)	£(000an/s)	
Atharrachaidhean ann an Luach Cothromach So-mhaoinean a' Phlana	3,608	-	3,608	Fair value of plan assets
Luach làithreach nam fèicheanasan maoinichte	-	4,468	(4,468)	Present value of funded liabilities
Luach làithreach nam fèicheanasan neo-mhaoinichte	-	-	-	Present value of unfunded liabilities
Suidheachadh tòiseachaidh air 1 Giblean 2020	3,608	4,468	(860)	Opening Position As 1 April 2020
Cosgais na seirbheis				Service Cost
- Cosgais làithreach na seirbheis*	-	253	(253)	- Current service cost*
- Cosgais na seirbheis a bh' ann (a' gabhail a-steach luchd-obrach a stad a dh'obair)	-	-	-	- Past service cost (including curtailments)
- A' bhuidh aig rèiteachaidhean	-	-	-	- Effect of settlements
Cosgais iomlan na seirbheis	-	253	(253)	Total service cost
Riadh lom				Net Interest
- Teachd-a-steach bho riadh air so-mhaoinean a' phlana	83	-	83	- Interest income on plan assets
- Cosgaisean rèidh air uallaichean airson shochairan suidhichte	-	104	(104)	- Interest cost on defined benefit obligation
- A' bhuidh aig crìochan airson so-mhaoinean air an riadh lom	-	-	-	- Impact of asset ceiling on net interest
Riadh lom iomlan	83	104	(21)	Total Net Interest
Cosgais iomlan nan sochairan suidhichte aithnichte sa chothromachadh, prothaid no (call)	83	357	(274)	Total Defined Benefit Cost Recognised On Profit Or (Loss)

Atharraichean ann an Luach Cothromach So-mhaoinean a' Phlana, Uallaichean airson Shochairean Suidhichte agus Fèicheanasan Loma airson na bliadhna a chrìochnaich air 31 Màrt 2021

Change in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2021

A' Bhliadhna a chrìochnaich air 31 Màrt 2021	So-mhaoinean	Uallaichean	(Fèicheanasan)/ So-mhaoinean lom	Period ended 31 March 2021
	Asset	Obligations	Net (Liability)/ asset	
	£(000an/s)	£(000an/s)	£(000an/s)	
Sruthan airgid				Cashflows
- Suimeannan pàighte le com-pàirtichean a' phlana	49	49	-	- Plan participants' contributions
- Suimeannan pàighte leis an fhastaiche	140	-	140	- Employer contributions
- Suimeannan pàighte a thaobh sochairean neo-mhaoinichte	-	-	-	- Contributions in respect of unfunded benefits
- Sochairean pàighte	(160)	(160)	-	- Benefits paid
- Sochairean neo-mhaoinichte air am pàigheadh	-	-	-	- Unfunded benefits paid
Suidheachadh crìochnachaidh ris a bheil dùil	3,720	4,714	(994)	Expected Closing Position
Ath-thomhasan				Re-measurements
- Na beachdan deamografach air atharrachadh	-	-	-	- Change in demographic assumptions
- Na beachdan ionmhasail air atharrachadh	-	1,405	(1,405)	- Change in financial assumptions
- Na beachdan deamografach air atharrachadh	-	(11)	11	- Change in demographic assumptions
- Eòlas eile	111	130	(19)	- Other experience
- Toradh bho sho-mhaoinean às aonais shuimeannan bho riadh lom	861	-	861	Return on assets excluding amounts included in net interest
Ath-thomhasan iomlan aithnichte ann an Teachd-a-steach Iomlan Eile (OCI)	972	1,524	(552)	Total Re-Measurements Recognised In Other Comprehensive Income (OCI)
Atharrachaidhean ann an Luach Cothromach So-mhaoinean a' Phlana	4,692	-	4,692	Fair value of plan assets
Luach làithreach nam fèicheanasan maoinichte**	-	6,238	(6,238)	Present value of funded liabilities**
Luach làithreach nam fèicheanasan neo-mhaoinichte**	-	-	-	Present value of unfunded liabilities**
Suidheachadh crìochnachaidh air 31 Màrt 2021	4,692	6,238	(1,546)	Closing position as at 31 March 2021

* Tha a' chosgais seirbheis làithreach a' gabhail a-steach cuibhreann airson cosgaisean rianachd de 0.6% den chlàr-phàigheadh.

** Tha an Clèireach-urrais air tuairmse a dhèanamh gu bheil luach làithreach nam fèicheanasan maoinichte timcheall air £3,485,000, £2,118,000 agus £635,000 a thaobh luchd-obrach a tha nam ball, buill nach eil a-nis a' pàigheadh agus peinnseanairean aig 31 Màrt 2021.

* The current service cost includes an allowance for administration expenses of 0.6% of payroll.

**The Actuary has estimated that the present value of funded liabilities comprises of approximately £3,485,000, £2,118,000 and £635,000 in respect of employee members, deferred pensioners and pensioners respectively at 31 March 2021.

Atharrachaidhean ann an Luach Cothromach So-mhaoinean a' Phlana, Uallaichean airson Shochairan Suidhichte agus Fèicheanasan Loma airson na bliadhna a chrìochnaich air 31 Màrt 2021

Change in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2021

A' Bhliadhna a chrìochnaich air 31 Màrt 2020	So-mhaoinean Assets £(000an/s)	Uallaichean Obligations £(000an/s)	(Fèicheanasan)/ So-mhaoinean lom Net (Liability)/ asset £(000an/s)	Period ended 31 March 2020
Atharrachaidhean ann an Luach Cothromach So-mhaoinean a' Phlana	3,617	-	3,617	Fair value of plan assets
Luach làithreach nam fèicheanasan maoinichte	-	4,876	(4,876)	Present value of funded liabilities
Suidheachadh tòiseachaidh air 1 Giblean 2019	3,617	4,876	(1,259)	Opening position as 1 April 2019
Cosgais na seirbheis				Service cost
- Cosgais làithreach na seirbheis*	-	305	(305)	- Current service cost*
- Cosgais na seirbheis a bh' ann (a' gabhail a-steach luchd-obrach a stad a dh'obair)	-	(24)	24	- Past service cost (including curtailments)
Cosgais iomlan na seirbheis	-	281	(281)	Total Service Cost
Riadh lom				Net interest
- Teachd-a-steach bho riadh air so-mhaoinean a' phlana	88	-	88	- Interest income on plan assets
- Cosgaisean rèidh air uallaichean airson shochairan suidhichte	-	121	(121)	- Interest cost on defined benefit obligation
Riadh lom iomlan	88	121	(33)	Total Net Interest
Cosgais iomlan nan sochairan suidhichte aithnichte sa phrothaid no (call)	88	402	(314)	Total Defined Benefit Cost Recognised On Profit Or (Loss)
Sruthan airgid				Cashflows
- Suimeannan pàighte le com-pàirtichean a' phlana	49	49	-	- Plan participants' contributions
- Suimeannan pàighte leis an fhastaiche	137	-	137	- Employer contributions
- Sochairan pàighte	(51)	(51)	-	- Benefits paid
Suidheachadh crìochnachaidh ris a bheil dùil	3,840	5,276	(1,436)	Expected Closing Position
Ath-thomhasan				Re-measurements
- Na beachdan ionmhasail air atharrachadh	-	(603)	603	- Change in financial assumptions
- Na Beachdan Deamografach air atharrachadh	-	(178)	178	- Change in Demographic Assumptions
- Eòlas eile	-	(27)	27	- Other Experience
- Toradh bho sho-mhaoinean às aonais shuimeannan bho riadh lom	(232)	-	(232)	- Return on assets excluding amounts included in net interest
- Atharrachaidhean ann an crìochan airson so-mhaoinean	-	-	-	- Changes in asset ceiling
Ath-thomhasan iomlan aithnichte ann an Teachd-a-steach Iomlan Eile (OCI)	(232)	(808)	576	Total Re-Measurements Recognised in Other Comprehensive Income (OCI)
Atharrachaidhean ann an Luach Cothromach So-mhaoinean a' Phlana	3,608	-	3,608	Fair value of plan assets
Luach làithreach nam fèicheanasan maoinichte	-	4,468	(4,468)	Present value of funded liabilities
Suidheachadh crìochnachaidh air 31 Màrt 2020	3,608	4,468	(860)	Closing position as at 31 March 2020

* Tha a' chosgais seirbheis làithreach a' gabhail a-steach cuibhreann airson cosgaisean rianachd de 0.6% den chlàr-phàigheadh. Chan eil an Clèireach-urrais ach air eachdraidh bliadhna de thoraidhean a shealltainn agus ma tha tuilleadh fiosrachaidh a dhith faic aithisgean na bliadhnaichean roimhe.

*The current service cost includes an allowance for administration expenses of 0.6% of payroll. The Actuary has only shown a one-year history of results and if further information is required please see the previous years' reports.

So-mhaoinean Luach Cothromach So-mhaoinean a' Phlana

Tha na so-mhaoinean gu h-ìosal gan luachadh a rèir luachan tagraidh mar a dh'fheumar fo IAS 19.

Assets Fair value of plan assets

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

Seòrsa mhaoin Asset Category	31 Màrt 2021/31 March 2021				31 Màrt 2020/31 March 2020			
	Prisean ainmichte ann am margaidhean gnìomhach Quoted Prices in Active Markets £(000an/s)	Prisean nach eil ainmichte ann am margaidhean gnìomhach Quoted prices not in Active markets £(000an/s)	Iomlan Total £(000an/s)	%	Prisean ainmichte ann am margaidhean gnìomhach Quoted Prices in Active Markets £(000an/s)	Prisean nach eil ainmichte ann am margaidhean gnìomhach Quoted prices not in Active markets £(000an/s)	Iomlan Total £(000an/s)	%
SEILBH ANN AN EARRANNAN/EQUITY SECURITIES								
Luchd-cleachdaidh Consumer	846.4	0.0	846.4	18	564.1	0.0	564.1	16
Saothrachadh Manufacturing	508.7	0.0	508.7	11	303.9	0.0	303.9	8
Cumhachd is Goireasan Energy and Utilities	48.5	0.0	48.5	1	55.1	0.0	55.1	2
Institiùdan Ionmhasail Financial Institutions	495.5	0.0	495.5	11	342.4	0.0	342.4	9
Slàinte is Cùram Health and Care	216.0	0.0	216.0	5	177.1	0.0	177.1	5
Teicneòlas Fiosrachaidh Information Technology	270.6	0.0	270.6	6	179.4	0.0	179.4	5
Eile/Other	41.6	0.0	41.6	1	36.9	0.0	36.9	1
SEILBH ANN AM FIACHAN/DEBT SECURITIES								
Bannan Corporra (ire seilbhe) Corporate Bonds (investment grade)	0.0	0.0	0.0	0	0.0	0.0	0.0	0
Bannan Corporra (nach eil aig ire seilbhe) Corporate Bonds (non-investment grade)	0.0	0.0	0.0	0	0.0	0.0	0.0	0
Riaghaltas na RA UK Government	0.0	0.0	0.0	0	0.0	0.0	0.0	0
Eile/Other	0.0	0	0	0	0.0	104.5	104.5	3
EARRANNAN PRÌOBHAIDEACH/PRIVATE EQUITY								
Uile/All	0.0	346.0	346.0	7	0.0	225.2	225.2	6
TOGALAICHEAN/REAL ESTATE								
Fo sheilbh san RA UK Property	355.9	0.0	355.9	8	342.2	0.0	342.2	9
Fo sheilbh thall-thairis Overseas Property	0.6	0.0	0.6	0	1.3	0.0	1.3	0

So-mhaoinean Luach Cothromach So-mhaoinean a' Phlana

Tha na so-mhaoinean gu h-ìosal gan luachadh a rèir luachan tagraidh mar a dh'fheumar fo IAS 19.

Assets Fair value of plan assets

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

31 Màrt 2021 / 31 March 2021					31 Màrt 2020 / 31 March 2020				
Seòrsa mhaoin	Prisean ainmichte ann am margaidhean gnìomhach	Prisean nach eil ainmichte ann am margaidhean gnìomhach	Iomlan	%	Prisean ainmichte ann am margaidhean gnìomhach	Prisean nach eil ainmichte ann am margaidhean gnìomhach	Iomlan	%	
Asset Category	Quoted Prices in Active Markets	Quoted prices not in Active markets	Total		Quoted Prices in Active Markets	Quoted prices not in Active markets	Total		
	£(000an/s)	£(000an/s)	£(000an/s)		£(000an/s)	£(000an/s)	£(000an/s)		
MAOINEAN SEILBHE IS URRASAN AONAICHTE/INVESTMENT FUNDS AND UNIT TRUSTS									
Earrannan Equities	578.8	0.0	578.8	12	498.9	0.0	498.9	14	
Bannan Bonds	596.6	0.0	596.6	13	561.0	0.0	561.0	16	
Hedge Funds Hedge Funds	0.0	0.0	0.0	0	0.0	0.0	0.0	0	
Bathar-amh Commodities	0.0	0.0	0.0	0	0.0	0.0	0.0	0	
Bun-structar Infrastructure	0.0	0.0	0.0	0	0.0	0.0	0.0	0	
Eile/Other	0.0	0.0	0.0	0	0.0	0.0	0.0	0	
FO-SHEILBH/DERIVATIVES									
Atmhorachd Inflation	0.0	0.0	0.0	0	0.0	0.0	0.0	0	
Ìre an rèidh Interest rate	0.0	0.0	0.0	0	0.0	0.0	0.0	0	
Iomlaid sruthan-airgid bho dhùthchannan eile Foreign exchange	0.0	0.0	0.0	0	0.0	0.0	0.0	0	
Eile/Other	0.0	0.0	0.0	0	0.0	0.0	0.0	0	
AIRGEAD IS NITHEAN CO-IONANN/CASH AND CASH EQUIVALENTS									
Uile/All	386.8	0.0	386.8	8	216.0	0.0	216.0	6	
IOMLAIN/TOTALS	4,346.0	346.0	4,692.0	100	3,278.0	330.0	3,608.0	100	

Chaidh briseadh sìos nan so-mhaoinean gu h-ionmhasail a shealltainn dhan £100 as fhaisg. Chaidh a' phongalachd a bharrachd ann an taisbeanadh nam figearan a chur ann a chionn 's nach bi suim nan luachan air an cruinneachadh dhan £1,000 as fhaisge co-ionann ris na luachan iomlan mar thoradh air cruinneachadh. Thoir fa-near gur dòcha gu bheil eadar-dhealachadh cruinneachaidh ann fhathast eadar an luach iomlan agus suim nan luachan air am briseadh sìos, ach bidh an t-eadar-dhealachadh seo beag. Thoiribh an aire nach eil seo a' toirt buaidh air gin de na figearan eile san aithisg.

The breakdown of assets in monetary terms in the table has been shown to the nearest £100. The additional precision in the presentation of the figures has been included because the sum of the values rounded to the nearest £1,000 will not equal the total values due to rounding. Please note that there may still be a rounding difference between the total and the sum of the breakdown values, but this difference will be small. For the avoidance of doubt this does not impact any of the other figures in the report.

So-mhaoinean

Mion-sgrùdadh air an t-suim a thathar a' ro-mheasadh a thèid a chur ris a' bhuannachd no call airson na h-ùine gu 31 Màrt 2022

Assets

Analysis of projected amount to be charged to profit or loss for the period to 31 March 2022

A' Bhliadhna a chrìochnaich air 31 Màrt 2022	So- mhaoinean Assets £(000an/s)	Uallaichean Obligations £(000an/s)	(Fèiceanasan)/ So-mhaoinean lom Net (Liability)/ asset £(000an/s)	% de phàigheadh % of pay	Period ended 31 March 2022
Ro-mheasadh air cosgais làithreach na seirbheis*	0	379	(379)	(52.7)	Projected Current service cost *
Cosgais na seirbheis a bh' ann a' gabhail a-steach luchd-obrach a stad a dh'obair	0	0	0	-	Past service costs including curtailments
A' bhuaidh aig rèiteachaidhean	0	0	0	-	Effect of settlements
Cosgais na seirbheis a bh' ann a' gabhail a-steach luchd-obrach a stad a dh'obair	0	0	0	0.0	Past service cost including curtailments
A' bhuaidh aig rèiteachaidhean	0	0	0	0.0	Effect of settlements
Cosgais iomlan na seirbheis	0	379	(379)	(52.7)	Total Service Cost
Teachd-a-steach bho riadh air so-mhaoinean a' phlana	95	0	95	13.2	Interest income on plan assets
Riadh air uallaichean airson shochairan suidhichte	0	128	(128)	(17.8)	Interest on defined benefit obligation
Cosgais Lom Iomlan Airson Riadh	95	128	(33)	(4.6)	Total Net Interest Cost
An T-Suim Iomlan Airson Prothaid Is Call	95	507	(412)	(57.3)	Total included in Profit and Loss

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

Sensitivity Analysis

Atharrachadh sa bheachd air 31 Màrt 2021:	Tuairmse air an uiread (%) a thèid Fèiceanasan an Fhastaiche an àird Approximate % increase to Employer Liability	Tuairmse air a' chosgais a thaobh airgid Approximate monetary amount (£000)	Change in assumption at 31 March 2021:
Lùghdachadh 0.5% san Dearbh Reata Lasachaidh	11	682	0.5% decrease in Real Discount Rate
Àrdachadh 0.5% san Reata Àrdachaidh airson Thuarastalan	1	37	0.5% increase in the Salary Increase Rate
Àrdachadh 0.5% san Reata Àrdachaidh airson Pheinnseanan	10	632	0.5% increase in the Pension Increase Rate

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Pàighidhean agus aontachaidhean luach £1,000 no nas motha

Payments and Approvals £1,000 and Greater

Suimeannan (£1,000 is nas motha) a chaidh a phàigheadh sa Bhliadhna Ionmhais 2020/21 no a chaidh a ghealltainn airson nam bliadhnaichean às dèidh sin, eadar BnG is Buidhnean ris an robh ceangal aig Buill a' Bhùird no buill den Sgioba-stiùiridh.

Payment made during the Financial Year 2020/21 and Commitments for future years (£1,000 and greater) between BnG and organisations where Board Members or members of the leadership team have a connection.

Ball a' Bhùird / Ball den Sgioba-stiùiridh	Buidheann	An Ceangal	An t-suim a chaidh a phàigheadh	An t-suim a chaidh a ghealltainn	Adhbhar na Suime a chaidh a Phàigheadh	Adhbhar na Suime a chaidh Aontachadh
Board Member/ leadership team member	Organisation	Nature of Connection	Payment Amount £	Commitment Amount £	Purpose of Payment	Purpose of Approval
Màiri T NicAonghais Mary T MacInnes	Ceòlas Uibhist Limited	Stiùiriche agus Cathraiche (Gun tuarastal) Director and Chairperson (Non-salaried) Oide pàirt-tìde (Le tuarastal) Part time tutor (salaried)	45,800	57,700 (21/22)	Pròiseactan a fhuair maoineachadh Funded Projects	Pròiseactan a fhuair maoineachadh Funded Projects
			1,000	0	Tabhartas Colmcille Colm Cille Grant	
			4,400	0	Tabhartas Coitcheann General Grant	
			0	2,400		Tabhartas Maoineachadh Co-obrachaidh Collaboration Fund Grant
	Cnoc Soilleir	Stiùiriche (Gun tuarastal) Director (Non-salaried)	15,000	14,000 (21/22 & 22/23)	Tabhartas Coitcheann General Grant	Tabhartas Coitcheann General Grant
			0	7,500 (6,000 ann an/in 20/21) (1,500 ann an/in 21/22)		Tabhartas Coitcheann General Grant
Ailean Caimbeul Allan Campbell	An Comunn Gàidhealach	Ceann-suidhe (Gun tuarastal) President (Non-salaried)	100,853	100,850 (21/22)	Am Mòd Nàiseanta Rìoghail The Royal National Mod	Am Mòd Nàiseanta Rìoghail The Royal National Mod
			11,200	2,800 (21/22)	Tabhartas COVID-19 COVID-19 Grant	Tabhartas COVID-19 COVID-19 Grant
			11,200	2,800 (21/22)	Maoin Co-obrachaidh nam Buidhnean Gàidhlig Gaelic Bodies' Collaboration Fund	Maoin Co-obrachaidh nam Buidhnean Gàidhlig Gaelic Bodies' Collaboration Fund
			0	1,440		General Grant General Grant
			4,000	1,000	Tabhartas COVID-19 COVID-19 Grant	Tabhartas COVID-19 COVID-19 Grant

Bliadhna a Chrìochnaich air 31 Màrt 2020

Year ended 31 March 2020

Ball a' Bhùird / Ball den Sgioba-stiùiridh	Buidheann	An Ceangal	An t-suim a chaidh a phàigheadh	An t-suim a chaidh a ghealltainn	Adhbhar na Suime a chaidh a Phàigheadh	Adhbhar na Suime a chaidh a Aontachadh
Board Member/ leadership team member	Organisation	Nature of Connection	Payment Amount £	Commitment Amount £	Purpose of Payment	Purpose of Approval
Màiri T NicAonghais Mary T MacInnes	Ceòlas Uibhist Ltd	Stiùiriche agus Cathraiche (Gun tuarastal) Director and Chairperson (Non-salaried)	22,000	33,350	Pròiseactan a fhuair maoin eachadh Funded Projects	Pròiseactan a fhuair maoin eachadh Funded Projects
			35,000	35,700	Leasachadh Curraicealam Gàidhlig Gaelic Curriculum Development	Leasachadh Curraicealam Gàidhlig Gaelic Curriculum Development
			9,600	-	Maoin Co-obrachaidh nam Buidhnean Gàidhlig Gaelic Bodies' Collaboration Fund	Maoin Co-obrachaidh nam Buidhnean Gàidhlig Gaelic Bodies' Collaboration Fund
			-	1,000		Colm Cille - Com-pàirteachas le Èirinn Colmcille (Irish Partnership)
Ailean Caimbeul Allan Campbell	An Comunn Gàidhealach	Ceann-suidhe (Gun tuarastal) President (Non-salaried)	100,000	100,000	Am Mòd Nàiseanta Rioghail The Royal National Mod	
			5,760	-	Pròiseactan NGAS NGAS Projects	
			1,460	-	Priomhachasan PCNG - Cleachdadh NGLP Usage	
			17,529	-	Maoin Co-obrachaidh nam Buidhnean Gàidhlig Gaelic Bodies' Collaboration Fund	

13

Geallaidhean a thaobh Teachd-a-steach

Chìtheas gu h-ìosal geallaidhean a thaobh thabhartasan aig deireadh na bliadhna, 's iad sin tabhartasan a chaidh aontachadh ro 31 Màrt 2021 ach nach tèid a phàigheadh gu às dèidh sin:

	2021 £	2020 £	
Taobh a-staigh bliadhna	2,655,189	2,470,227	Within one year
Taobh a-staigh dà gu còig bliadhna	263,982	87,930	Within two to five years
Às dèidh còig bliadhna	-	-	After five years
	2,919,171	2,558,157	

Revenue Commitments

Grants commitments at the year end, comprising grants which had been approved prior to 31 March 2021 but were not payable until after that date, were due as follows:

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Ionnsramaidean Ionmhasail

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

An cunnart gum bi gainnead airgid ann

Tha Ministearan na h-Alba a' sònrachadh suim sa bhuidseat aca gach bliadhna ionmhasail mu choinneamh a' mhaoineachaidh a bhios a dhìth air Bòrd na Gàidhlig air adhbharan teachd-a-steach agus calpa. Chan fhaodar maoineachadh no maoineachadh a thèid a thional a chleachdadh ach air na h-adhbharan ainmichte agus suas chun na h-ìre a tha air a sònrachadh sa bhuidseat.

Thèid suim airgid iomlan aontachadh eadar Riaghaltas na h-Alba agus Bòrd na Gàidhlig leis am bi sinn ag obrachadh sa bhliadhna ionmhais. Mar sin chan eil cunnart mòr ann gum bi gainnead airgid aig Bòrd na Gàidhlig.

Cunnart bho ruithean-airgid dhùthchannan eile

Chan eil cunnart subsainteach sam bith ann do Bhòrd na Gàidhlig a thaobh reataichean iomlaid. Sa bhliadhna seo cha deach suim a chosg no a làimhseachadh a bha ann an ruithean-airgid dùthcha eile.

Financial instruments

Bòrd na Gàidhlig requires to disclose the role which financial instruments have had during the period in creating or changing the risks an entity faces in undertaking its activities. Because of the nature of its activities and the way in which Bòrd na Gàidhlig is financed, Bòrd na Gàidhlig is not exposed to the degree of financial risk faced by business entities.

Liquidity risk

Scottish Ministers make provision for Bòrd na Gàidhlig's use of resources, for revenue and capital purposes, in its budget for each financial year. Resources and accruing resources may be used only for the purposes specified and up to the amounts specified in the budget.

An overall cash authorisation is also agreed between Scottish Government and Bòrd na Gàidhlig to operate for the financial year. Bòrd na Gàidhlig is not therefore exposed to significant liquidity risks.

Foreign currency risk

Bòrd na Gàidhlig has no material exchange rate risk. During the year there was no transaction conducted which was denominated in a foreign currency.

Cunnart a thaobh na h-ìre rèidh

Chan eil cead aig Bòrd na Gàidhlig iasadan a thoirt a-mach agus bithear a' cumail mhaoinean a tha a chòrr ann an cunntasan làitheil aig Banca Rìoghail na h-Alba. Chan eil tasgaidhean sam bith eile aig Bòrd na Gàidhlig is mar sin chan eil ìrean rèidh nan cunnart dhuinn.

Luachan cothromach

Chan eil diofar eadar luach cothromach agus luach leabhair nan suimeannan a chithear airson Suimeannan a tha Còir againn Fhaighinn taobh a-staigh Bliadhna (Nòta 8), Airgead is suimeannan co-ionann ri airgead (Nòta 9) agus Malairt is nithean eile a phàighear (Nòta 10).

Interest-rate risk

Bòrd na Gàidhlig has no power to borrow and all surplus funds are held in the current accounts at the Royal Bank of Scotland. Bòrd na Gàidhlig has no other investments and therefore there is no exposure to interest rate risks.

Fair values

There is no difference between the book value and fair value for the Trade and other receivables (Note 8), Cash and cash equivalents (Note 9) and Trade and other payables (Note 10).

15

Tachartasan às dèidh na Duilleige Cothromachaidh

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

Post Balance Sheet Events

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

16

Buidhnean Co-cheangailte

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

Related Parties

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

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



- | | |
|---|---|
| <p>1. Tha Ministearan na h-Alba, a rèir Paragraf 8(a) de Chlàr 1 de dh'Achd na Gàidhlig (Alba) 2005, a' foillseachadh an stiùiridh seo.</p> | <p>1. The Scottish Ministers, in pursuance of Paragraph 8(a) of Schedule 1 of the Gaelic Language (Scotland) Act 2005, hereby give the following direction.</p> |
| <p>2. Cumaidh an aithris air na cunntasan airson na bliadhna ionmhais a chrìochnaich air 31 Màrt 2006, agus gach bliadhna às dèidh sin, ri prionnsapalan cunntasachd agus riathanasan foillseachaidh a gheibhear ann an Leabhran an Rìghaltais airson Aithrisean Ionmhasail (FReM) a tha an gnìomh sa bhliadhna dhan deach an aithris air na cunntasan ullachadh.</p> | <p>2. The statement of accounts for the financial year ended 31 March 2006, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared.</p> |
| <p>3. Thèid na cunntasan ullachadh gus sealladh fìor is cothromach a thoirt air teachd-a-steach, caiteachas agus sruthan airgid airson na bliadhna ionmhais, agus air an t-suidheachadh aig deireadh na bliadhna ionmhais.</p> | <p>3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.</p> |
| <p>4. Thèid na cunntasan ullachadh gus sealladh fìor is cothromach a thoirt air teachd-a-steach, caiteachas agus sruthan airgid airson na bliadhna ionmhais, agus air an t-suidheachadh aig deireadh na bliadhna ionmhais. Tha an stiùireadh a chaidh a thoirt seachad air 31 Màrt 2006 air a chùl-ghairm.</p> | <p>4. This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 31 March 2006 is hereby revoked.</p> |

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

11 Dàmhair 2007

Signed by the authority of the Scottish Ministers

11 October 2007

MÌNEACHADH AIR BRIATHRACHAS IONMHASAIL

GLOSSARY OF FINANCIAL TERMS

A rèir nuair a thèid suimeannan a chlàradh

Thèid cunntasan Bhòrd na Gàidhlig ullachadh a rèir nuair a thèid suimeannan a chlàradh. Tha sin a' ciallachadh gun tèid caiteachas is teachd-a-steach a chomharrachadh sna cunntasan nuair a tha na suimeannan air an giùlan no air an cosnadh – chan ann nuair a gheibhear no a phàighear an t-airgead.

Ìsleachadh Luach

Coltach ri call luach, ach bithear ga chomharrachadh airson so-mhaoinean neo-shusbainteach, me, tomhas air luach so-mhaoin a chaidh a chleachdadh rè na bliadhna.

So-mhaoinean

Nì air a bheil sealbh aig Bòrd na Gàidhlig no a bhios e a' cleachdadh, m.e., uidheamachd IT no còraichean airson bathar-bog.

Caiteachas Calpa

Caiteachas air so-mhaoinean neo-làithreach.

Sruth Airgid

Mar a bhios airgead a' gluasad tro Bhòrd na Gàidhlig, an coimeas ri teachd-a-steach is caiteachas cruinnichte.

Fèicheanas a dh'fhaodadh a bhith ann

Fèicheanas a dh'fhaodadh èirigh, agus sin an crochadh air dè thachras le tachartas san àm ri teachd às nach eilear cinnteach. Thèid fèicheanas a dh'fhaodadh a bhith ann a chlàradh sna cunntasan ma tha e buailteach gun èirich e agus ma ghabhas luach an fhèicheanais a thomhas gu reusanta.

So-mhaoinean làithreach

So-mhaoin a thathar a' sùileachadh air an tèid iomlaid a dhèanamh gu airgead san ath 12 mìos.

Fèicheanas Làithreach

Fèicheanas a thathar an dùil a thèid a phàigheadh san ath 12 mìos.

Call

Nuair a tha caiteachas nas motha na teachd-a-steach ann an ùine cunntasachd.

Accruals basis

Bòrd na Gàidhlig's accounts are prepared on an accrual's basis. This means that expenditure and income are recognised in the accounts when incurred or earned – not when the money is received or paid.

Amortisation

Similar to depreciation but applied to intangible assets i.e. the measure of the value of an asset used during the year.

Assets

Something that Bòrd na Gàidhlig owns or uses e.g., IT Equipment or software rights.

Capital expenditure

Spending on non-current assets.

Cash Flow

The movement of cash through Bòrd na Gàidhlig, contrasting with accrued income and expenditure.

Contingent liability

A potential liability that may occur, depending on the outcome of an uncertain future event. A contingent liability is recorded in the accounting records if the contingency is probable and the amount of the liability can be reasonably estimated.

Current assets

An asset that is expected to be converted to cash within the next 12 months.

Current liability

A liability that is expected to be settled within the next 12 months.

Deficit

Where expenditure exceeds income in an accounting period.

Call Luach

Tomhas air luach so-mhaoin IT a thèid a chleachdadh rè na bliadhna.

FreM

Leabhran airson Aithrisean Ionmhasail air fhoillseachadh le Roinn Ionmhais na Banrigh.

Buidheann a tha a' Cumail a' Dol

Thathar ag ullachadh nan aithrisean ionmhasail le dùil gun cùm Bòrd na Gàidhlig a' dol le obair san ùine a tha romhainn cho fad 's a chithear.

Tabhartas gus Cuideachadh

Maoineachadh a gheibhear bho Riaghaltas na h-Alba.

So-mhaoinean Neo-shusbainteach

So-mhaoin ris nach gabh beantainn, leithid còir gus bathar-bog a chleachdadh.

Fèicheanas

Fiach aig neach no buidheann eile a th' air Bòrd na Gàidhlig.

Ro-phàigheadh

Suim a thèid a phàigheadh ro-làimh, leithid airson cead gus bathar-bog a chleachdadh. Tha an t-suim air a comharrachadh mar sho-mhaoin an toiseach, agus an uair sin mar chosgais san ùine a thèid feum a dhèanamh dheth.

Ullachadh

Fèicheanas mu bheil mì-chinnt ann a thaobh cuin a dh'fheumar a phàigheadh no dè an t-suim a tha ri phàigheadh.

Earrainnean Luchd-pàighidh Chìsean

So-mhaoinean lom Bhòrd na Gàidhlig.

Nithean malairt rim pàigheadh

Suimeannan a tha rim pàigheadh do luchd-solair airson bathar is seirbheisean.

Nithean malairt a gheibhear

Suimeannan a tha rim faighinn bho dhaoine eile.

Depreciation

The measure of the value of an IT asset used during the year.

FRM

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.



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BE PROUD OF WHO YOU ARE