

21 - 22

AITHISG BHLIADHNAIL IS CUNNTASAN

ANNUAL REPORT & ACCOUNTS



CLÀR-INNSE

PÀIRT
PART

1

GEÀRR-CHUNNTAS AIR COILEANADH PERFORMANCE OVERVIEW

- 5 **TAR-SHEALLADH**
Overview
- 6 **AITHRIS A' CHATHRAICHE**
Cathraiche's Report
- 10 **AITHRIS A' CHEANNAIRD**
Ceannard's Report
- 16 **CÒ SINNE AGUS DÈ BHIOS SINK A' DÈANAMH**
Who We Are and What We Do
- 17 **CRUTH AR N-OBRACH**
Business Model
- 19 **STRUCTAR NA BUIDHNE**
Organisational Structure
- 21 **CINN-UIDHE IS RO-INNLEACHDAN**
Objectives and Strategies
- 28 **PRÌOMH CHUNNARTAN IS CÙISEAN EILE**
Key Risks and Issues
- 33 **COMHARRAN COILEANAIHDH**
Performance Indicators

PÀIRT
PART

2

MÌON-SGRÙDADH AIR COILEANADH PERFORMANCE ANALYSIS

- 44 **MION-SGRÙDADH AIR COILEANADH**
Performance Analysis
- 46 **ADHARTAS IS ÀIREAMHAN**
Operational Performance
- 60 **PROSBAIGEAN**
Spotlights
- 68 **COILEANADH IONMHASAIL**
Financial Performance
- 71 **CONALTRADH**
Communications
- 72 **IARRTASAN SAORSA FIOSRACHAIDH**
Freedom of Information Requests
- 72 **DÌON DÀTA**
Data Protection
- 72 **CORPORRA**
Corporate
- 73 **DAOINE**
People
- 74 **CÒRAICHEAN DAONNA**
Human Rights
- 77 **ÀRAINNEACHD**
Environment

CONTENTS

PÀIRT
PART

3

AITHISG CUNNTACHALACHD ACCOUNTABILITY REPORT

PÀIRT
PART

4

CUNNTASAN ACCOUNTS

- 79 AITHISG AIR RIAGHLADH CORPORRA**
Corporate Governance Report
- 80 AITHISG NAN STIÙIRICHEAN**
Directors' Report
- 84 AITHRIS AIR DLEASTANASAN AN OIFGEIR CHUNNTACHAIL**
Statement of Accountable Officer's responsibilities
- 86 AITHRIS AIR RIAGHLADH**
Governance Statement
- 94 AITHISG AIR TUARASTALAN IS LUCHD-OBRACH**
Remuneration and Staff Report
- 94 AITHISG AIR TUARASTALAN**
Remuneration Report
- 101 AITHISG AIR LUCHD-OBRACH**
Staff Report
- 105 AITHISG CUNNTACHALACHD PHÀRLAMAIDEACH**
Parliamentary Accountability Report
- 105 FIOSRACHADH DO RIAGHALTAS NA H-ALBA**
Disclosures to the Scottish Government
- 106 AITHISG AN LUCHD-SGRÙDAIDH NEO-EISIMEILICH**
Independent Auditor's Report

- 116 AITHRIS AIR CAITEACHAS LOM IOMLAN**
Statement of Comprehensive Net Expenditure
- 117 AITHRIS AIR AN T-SUIDHEACHADH IONMHASAIL**
Statement of Financial Position
- 118 AITHRIS AIR SRUTHAN AIRGID**
Statement of Cash Flows
- 119 AITHRIS AIR ATHARRAICHEAN ANN AN EARRAINNEAN LUCHD-PÀIGHIDH CHÌSEAN**
Statement of Changes in Taxpayers' Equity
- 120 NÒTAICHEAN AIRSON NAN CUNNTASAN**
Notes to the Accounts
- 145 MÌNEACHADH AIR BRATHRACHAS IONMHASAIL**
Glossary of Financial Terms

PÀIRT
PART

1



GEÀRR- CHUNNTAS AIR COILEANADH

PERFORMANCE OVERVIEW

TAR-SHEALLADH

Gheibhear geàrr-chunntas san earrainn seo air cò sinn, na bhios sinn a' dèanamh, na pìomh 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.



Máiri I. Nic Aonghais

AITHRISA' CHATHRAICHE

CATHRAICHE'S REPORT

Mar Chathraiche, tha e na thoileachas dhomh an Aithisg Bhliadhnail agus na Cunntasan airson Bòrd na Gàidhlig (BnG) a thaisbeanadh. Bha suidheachadh de sheòrsa nach fhacas riamh roimhe aig Bòrd na Gàidhlig sa bhliadhna 21/22 mar a bha fior airson Alba air fad. Ach, chùm BnG oirnn a' cur aghaidh air na dùblain le misneachd agus choilean sinn iomadh soirbheas.

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' ghalar lèir-sgaolite agus a bhuaidh air daoine fa leth agus air teaghlaichean, coimhlearsnachdan 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-fhoirmeil.

Aig cridhe ar n-obair fhastast tha an dleastanas a bhith a' toirt comhairle do Mhiniestar, agus buidhnean nàiseanta is roinneil gus an cùm iad orra a' toirt air adhart leasachadh na Gàidhlig. Tha seo air a bhith a' gabhail a-steach com-pàirteachadh gnìomhach sa phrògram airson ath-leasachadh foghlaim gus feumalachdan foghlam Gàidhlig a mhineachadh, coinneamhan cunbalach le Ministearan mu na portfolioan aca, agus a' cur an cèill àrd-amasan agus feumalachdan choimhlearsnachdan Gàidhlig a thaobh na h-eaconamaidh, taigheadas, còmhdailean agus sunnd.

Chuir sinn fàilte air mar a chùm Rùnaire ùr a' Chaibineit airson lonnsachadh agus Sgillean am pròiseact, Adhartas nas Luaithe a' dol, a bha air a stiùireadh leis an rùnaire a bh' ann roimhe, Mgr Swinney. Bha e cuideachd na adhbhar brosnachaidh dhuinn nuair a stèidhich Rùnaire a' Chaibineit airson lonmhas agus na h-Eaconamaidh buidheann-obrach gus beachdachadh air leasachaidhean eacnamaich is sòisealta airson coimhlearsnachdan na Gàidhlig, priomh theachdaireachd sa Plana Nàiseanta Ghàidhlig làithreach.

Bha am maoineachadh a bharrachd a fhuair sinn airson bliadhnaichean 2021-2023 bho Riaghaltas na h-Alba na aithneachadh air an fheum airson barrachd ghoireasan do Bhòrd na Gàidhlig agus àrdachadh ann an raon agus àireamh nan oifigeanan Gàidhlig ann am buidhnean eile. Leanaidh sinn oirnn ag argamaid gum bu chòir am maoineachadh a bharrachd seo a bhith maireannach.

As Cathraiche, it is my pleasure to present the Annual Report and Accounts for Bòrd na Gàidhlig (BnG). The year 2021/22 for Bòrd na Gàidhlig, as for the rest of Scotland, continued to face us with an unprecedented situation. However, BnG continued to address the challenges with confidence and achieve 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.

Central to our work remains the role of providing advice to Ministers, national and regional organisations so that they continue to take forward Gaelic development. This has comprised active engagement in the programme for education reform to set out the needs of Gaelic education, regular meetings with Ministers about their portfolios, and articulating the ambitions and needs of Gaelic communities in relation to the economy, housing, transport and wellbeing.

We welcomed the new Cabinet Secretary for Learning and Skills' continuation of the initiative, A Faster Rate of Progress, which her predecessor Mr Swinney led. We also were heartened by the Cabinet Secretary for Finance and the Economy's establishment of a working group to consider economic and social developments for Gaelic communities, a key message of the current National Gaelic Language Plan.

Our additional funding for years 2021-2023 from Scottish Government was a recognition of the requirement for greater resourcing for both Bòrd na Gàidhlig and an increase in the range and number of Gaelic officers in other organisations. We will continue to make the case that this additional funding should be made permanent.

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 gniomhan air-loidhne iomchaidh a libhrigeadh. Tha fios air ais, an dà chuid foirmeil agus neo-fhoirmeil air a bhith gu math fàbharach mu bhuaidh agus ùidh anns a' Ghàidhlig air-loidhne.

Tron bhliadhna a chaidh, bha e comasach dhuinn barrachd èisteachd agus conaltradh a dhèanamh le luchd-labhairt na Gàidhlig agus buidhnean coimhairsnachd, cho math ris na com-pàirtichean libhrigidh againn, a-rithist tro chom-pàirteachadh air-loidhne. Dh'aontaich am Bòrd ris an dreachd den cheathramh Plana Nàiseanta Gàidhlig air a bheilear a' co-chomhairleachadh le raon farsaing de choimhairsnachdan agus dhaoine fa leth aig an àm seo. Le gach Plana, tha àite a' Phlana ann a bhith a' toirt seachad poileasaidh agus stiùireadh nàiseanta do dh'iomadh uighdarras poblach, Riaghaltas na h-Alba nam measg, air a dhèanamh nas soilleire. Tha an dreachd a' gabhail a-steach geallaidhean susbainteach a' mhanifesto airson na Gàidhlig agus tha sinn a' coimhead air adhart ri bhith ag obair còmhla ri Riaghaltas na h-Alba fhad 's a thathar gan toirt air adhart.

Bha aithisg Earrann 22 an Àrd-neach-sgrùdaidh flor fhàbharach agus thug an taisbeanadh aige do Chomataidh Sgrùdaidh Poblach Pàrlamaid na h-Alba san Dùbhlachd 2021 adhbhar dhuinn uile aig Bòrd na Gàidhlig a bhith misneachail agus sinn a' dol a-steach dhan ath iù de leasachadh na Gàidhlig.

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.

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. The Board agreed the draft of the fourth National Gaelic Language Plan which is currently being consulted on with a wide range of communities and individuals. With each Plan, the role of the Plan in providing national policy and direction for many public authorities, including Scottish Government, is made clearer. The draft includes the substantial manifesto commitments for Gaelic and we look forward to working with Scottish Government as these are taken forward.

The Auditor General's Section 22 report was very positive and his presentation of it to the Public Audit Committee of the Scottish Parliament in December 2021 gave all of us at Bòrd na Gàidhlig a reason to be confident as we head into the next stage of Gaelic development.

“Tha iad air a bhith air leth”.

Sheall Seachdain na Gàidhlig gu h-èifeachdach cho mòr 's a bha an t-àrdachadh san ùidh ann an cleachdadh agus ionnsachadh na Gàidhlig aig àm a' għlasaidh-sluagh. Tha an uiread de luchd-ionnsachaidd a tha ag ionnsachadh tro SpeakGaelic, iomairt anns a bheil sinn nar com-pàirtichean, agus an 1.12 millean a tha air a bhith ag ionnsachadh tro Duolingo a' sealtainn na għabhas dèanamh. 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 an t-àrdachadh san iarrtas airson Gàidhlig air feadh na dùthcha a' cruthachadh an dà chuid cothrom agus dùblan – faodaidh an cànan fàs agus töiseachadh air a bhith seasmhach ach tha feum air stòrasan mòra a bharrachd gus seo a dhèanamh.

Tha sinn air leth toilichte a bhith a-muigh a' coinneachadh ri luchd-labhairt na Gàidhlig ann an coimhairsnachdan air feadh na h-Alba agus sinn a' sireadh bheachdan airson an ath Phlana Nàiseanta. Bha na còmhraidhean seo brosnachail agus a' nochdadh rùintean nan coimhairsnachdan againn gus a' Ghàidhlig a thoirt air adhart airson an ath ghinealaich. Agus sinn a' dèanamh sin, bu toil leam an cothrom seo a għabbail gus taing a thoirt do na co-bhuiill Büird agam agus dhan luchd-obrach againn. Tha iad air a bhith air leth.

World Gaelic Week demonstrated effectively the phenomenal increase in interest in using and learning Gaelic during lockdown. The combination of learners through SpeakGaelic, an initiative we are partners in, and the 1.12 million who have been learning through Duolingo demonstrate the potential of what can be achieved. 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.

The increased demand for Gaelic across the country presents both an opportunity and a challenge - the language can grow and begin to stabilise but this requires significant additional resourcing.

We are delighted to be again out meeting Gaelic speakers in communities across Scotland as we seek input to the next National Plan. These conversations are inspiring and reflect the ambitions of our communities to take Gaelic forward for the next generation. As we do that, I would like to take this opportunity to thank my fellow Board Members and our team of staff. They have been outstanding.



Màiri NicAonghais | Cathraiche
Mary MacInnes | Cathraiche



AITHRIS A' CHEANNAIRD

Nuair a tha mi a' sgriobhadh na h-aithisg seo, tha Bòrd na Gàidhlig air gluasad eile a dhèanamh – a-mach à obair bhan taigh ri linn a' ghalair leòr-sgaoilte agus a-steach gu obair mheasgaichte, le timcheall air 20% den luchd-obrach againn a-nis sna h-Eileanan Siar agus oifis ùr ann an Steòrnabhagh. Mar a thuirt mi an-uirdh, 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 dùblain COVID-19, a' gabhail a-steach sgeama maoineachaiddh ùr gus an àireamh de dh'oifigearan Gàidhlig a leudachadh anns na h-eileanan agus coimhlearsnachdan dùthchail agus ann am bailtean-mòra agus cathair-bhailtean; lean sinn air adhart leis an iomairt **#Cleachdiaigantaigh** le mòran de na com-pàrtichean lìbhrigidh againn gus taic a thoirt do dhaoine ann am foghlam Gàidhlig; agus rinn sinn co-chomhairlean coimhlearsnachd farsaing gus ar cuid obrach san àm ri teachd a stiùireadh.

Bha na com-pàrtichean lìbhrigidh againn ro-chudromach do dh'obair Bhòrd na Gàidhlig, leis na gnìomhan aca a' cur ris an t-soirbheas agus ris an ruigsinneachd againn air feadh na h-Alba. Mar a bha e an-uirdh, bha e gu sònraichte dùblanach dhaibhsan a tha gu ìre an urra ri teachd-a-steach coimeirsealta no bho thachartasan beò, agus tha iad rim moladh airson an innleachdais agus an obair chruaidh. Bha sinn uile toilichte fàilte a chur air ais air a' Mhòd Nàiseanta Rìoghail a bha a' gabhail a-steach tachartasan air-loidhne agus aghaidh-ri-agħaidh, agus iad uile a' toirt caraidean sean is ùr còmhla gus a' Ghàidhlig a chomharrachadh. Tha e air aithneachadh fad is farsaing gum bi an pharsaingeachd de cheàilidhean agus tachartasan ciùil air-loidhne a' toirt toileachas agus sunnd do luchd-èisteachd nàiseanta is eadar-nàiseanta, agus mar sin gu bheil seo 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 2021/22, dh'obraich sinn le 67 ùghdarrasan poblach (2020/21 – 67) 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 planaidd, is urrainnear Gàidhlig àbhaisteachadh barrachd ann am beatha phoblach, is urrainnear cur ri cothroman ionnsachaidh, cho math ri mothachadh air Gàidhlig mar stòras eaonomach.

CEO'S REPORT

As I write this report, Bòrd na Gàidhlig has made another transition –out of working from home due to the pandemic and into hybrid working, with about 20% of our staff now located in the Western Isles and a new office base in Stornoway. As last year, 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 a new funding scheme to extend the number of Gaelic officers in the island and rural communities and in towns and cities; we continued the **#Cleachdiaigantaigh** initiative with many of our delivery partners to support those in Gaelic education; and we carried out extensive community consultations to inform our future work.

Our delivery partners continued to be critical to the work of Bòrd na Gàidhlig, with their activities contributing to our success and our reach throughout Scotland. As last year, 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. We were all glad to welcome back the Royal National Mòd which comprised online and face-to-face events, all bringing together old and new friends to celebrate Gaelic. 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 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 2021/22, we worked with 67 public authorities (2020/21 – 67) on their plans, including five local authorities developing their first plans. These plans are important 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.

04



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Bha COVID-19 fhathast ag adhbharachadh dhulgheadasan agus dhùblain do dh'Fhoghlam tro Mheadhan na Gàidhlig (FtG). Thug an gluasad gu obair san taigh buaidh mhòr air sgoilearan ann an teaghlachan nach cleachd a' Ghàidhlig aig an taigh agus tha seo leantainneach. Thug #Cleachdiaigantaigh taic a bharrachd do ghnìomhan 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 sgur gus taic a chumail ris na sgoilearan aca aig an àm seo. Bha agus tha dùnadhbhuidhnean tràth-bhliadhnaichean saor-thoileach aois 0-3 na adhbhar dragh mòr dhuinn mar thoradh air a' bhuaidh a bheir e air teaghlachan agus air am misneachd ann a bhith taghadh FtG dhan cuid chloinne. Dh'obraich an sgioba againn còmhla ri solarachan agus buidhnean gus taic a chumail ri tachartasan air-loidhne agus a bhith a' gluasad gu solar aghaidh ri aghaidh air a' bhlàr a-muigh.

Bha àrdachadh iongantach ann an ionnsachadh Gàidhlig air-loidhne aig àm a' għlasaidh-sios le 1.12 millean neach-ionnsachaidh aig Duolingo na Gàidhlig bho chaidh a chur air bhog san t-Samhain 2019. Bha BnG toilichte cumail orra a bhith a' toirt maoineachadh 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 - co-dhiù tha iad air Gàidhlig a thogail san teaghlach, ann am FtG no a bheil iad ag ionnsachadh nan inbhich - adhbhar obair BnG. Tha sinn a' maoineachadh raon de bhuidhnean a bhios a' fastadh oifigearan leasachaидh gus an obair a tha a dhìth a thoirt air adhart agus mar thoradh air maoineachadh a bharrachd bho Riaghaltas na h-Alba, libhriġ sinn sgeama maoineachaидh ùr

COVID-19 continued 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 provided additional support for non-curriculum activities and BnG would like to thank all the education professionals who work tirelessly to support their pupils during this time. The closure of voluntary 0-3 early years' groups was and remains a major concern for its impact on families and their confidence in choosing GME for their children. Our team worked 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 [Scottish Gaelic Duolingo](#) having 1.12 million learners since it was launched in November 2019. BnG were pleased to continue to support 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. We fund a range of organisations who employ development officers to progress the work required and additional funding from SG enabled us to deliver a new funding scheme open to third-sector organisations who want

“1.12m”
learners since Nov 2019 ■

a tha fosgailte do bhuidhnean san treas roinn a tha airson an cuid solar Ghàidhlig a leasachadh. Bha fèill cho mòr air an sgeama is gun d' fhuaireann 30 tagradh, luach còrr air £800k, an tacà ris a' bhuidseit thùsail de £250k. Ri linn an iarrtais seo, dh'aontaich am Bòrd againn goireasan a bharrachd a riarrachadh dhan mhaoin agus ri linn sin bidh 21 buidheann comasach air oifigearan Gàidhlig fhastadh. Ann an 2021/22, dh'aontaich sinn maoineachadh £4.1m uile gu lèir do 136 buidhnean.

Tha sinn air cumail oirnn a' leasachadh nan siostaman againn agus tron bhliadhna, dh'aontaich am Bòrd agus an luchd-obrach gun robh e iomchaidh siostam a' Phlana Leasachaideh a thoirt gu crìch, agus pròiseasan coitcheann a tha freumhaichte sa bhuidhinn a chur na àite.

Tha sunnd an luchd-obrach fhathast na phrìomhachas agus tha e tlachdmhor toirt an aire gu bheil suirbhidh bliadhnailean an luchd-obrach air toraidhean nas fhàbbharaiche a nochdadhl gach bliadhna anns a' cheithir bhliadhna mu dheireadh. Chùm sinn an treas co-labhairt bhliadhnailean againn sa Ghiblean 2021, air-loidhne a-rithist, cho math ri bhith a' cumail oirnn leis a' phrògram trèanaidh is leasachaidh susbainteach againn. Aig an àm seo, tha sinn a' planadh na ciad co-labhairt aghaidh-ri-aghaidh againn airson grunn bhliadhnaichean aig deireadh an t-samhraidh. Chuir sinn fàilte air luchd-obrach ùra agus dh'fhàg sinn soraidh slàn le cuid eile, uile tro choinneamhan air-loidhne. 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 fior shoirbheachail air a bhith againn.

to develop their Gaelic provision. The scheme was so popular that it received 30 applications, worth in excess of £800k, compared to an original budget of £250k. In light of this demand, our Board agreed to allocate additional resources to the fund and as a result, 21 organisations will be able to employ Gaelic officers. In 2021/22, we agreed £4.1m funding in total to 136 organisations.

We have continued to develop our systems and during the year, the Board and staff agreed that it was appropriate to bring the Improvement Plan system to a close, and replace it with standard processes which are embedded in the organisation.

The wellbeing of our staff continues to be a priority and it is gratifying to note that our annual staff survey returned increasingly positive results year on year for the last four years. We held our 3rd annual conference in April 2021, again online, as well as continuing our extensive training and development programme. We are currently planning our first face-to-face conference for some years at the end of the summer. We have welcomed new members of staff and said farewell to others, all through virtual meetings. 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 hugely successful year.



Shona C Nicllinnein | Ceannard
Shona C MacLennan | CEO

CÒ SINNE AGUS DÈ BHIOS SINN A' DÉANAMH

Ar n-àrd-amas

Gum bi a' Ghàidhlig air a faicinn is air a cluinnntinn gu làitheil air feadh na h-Alba, chun na h-ire 's gum bi i air a h-aithneachadh mar phàirt bhunaiteach de bheatha muinntir na h-Alba agus mar chànan prìseil a tha a' cur ri cultar is eaonamaidh 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 Plana Nàiseanta na Gàidhlig agus a' dèanamh lèirmheas air a libhrigeadh
- Bidh sinn a' toirt stiùireadh is comhairle do chàch a thaobh iomairtean Gàidhlig
- Bidh sinn a' cur Gàidhlig agus a cultar air adhart gu h-ionadail, gu nàiseanta agus gu h-eadar-nàiseanta

Comhairle

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

Taic

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

Gheibh thu tuilleadh fiosrachaiddh 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

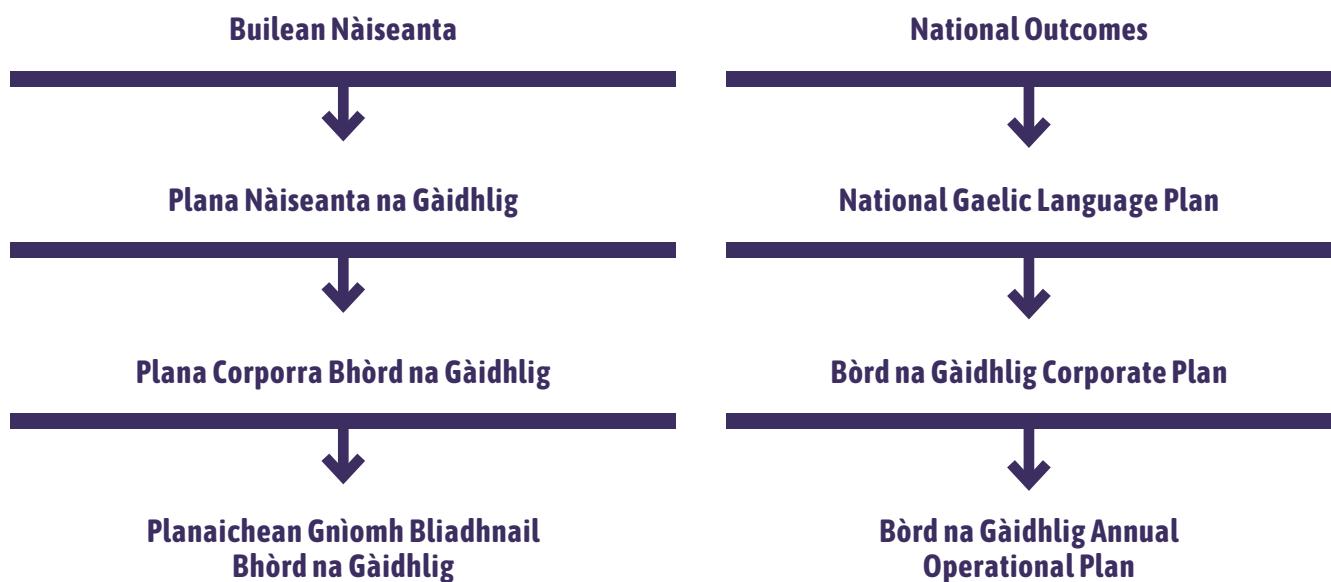
Tha Bòrd na Gàidhlig ag obair a rèir Frèam Coileanaidh Riaghaltas na h-Alba mar a' bhuidheann phoblach le uallach gus a' Ghàidhlig agus a cultar a thoirt air adhart.

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

Business model

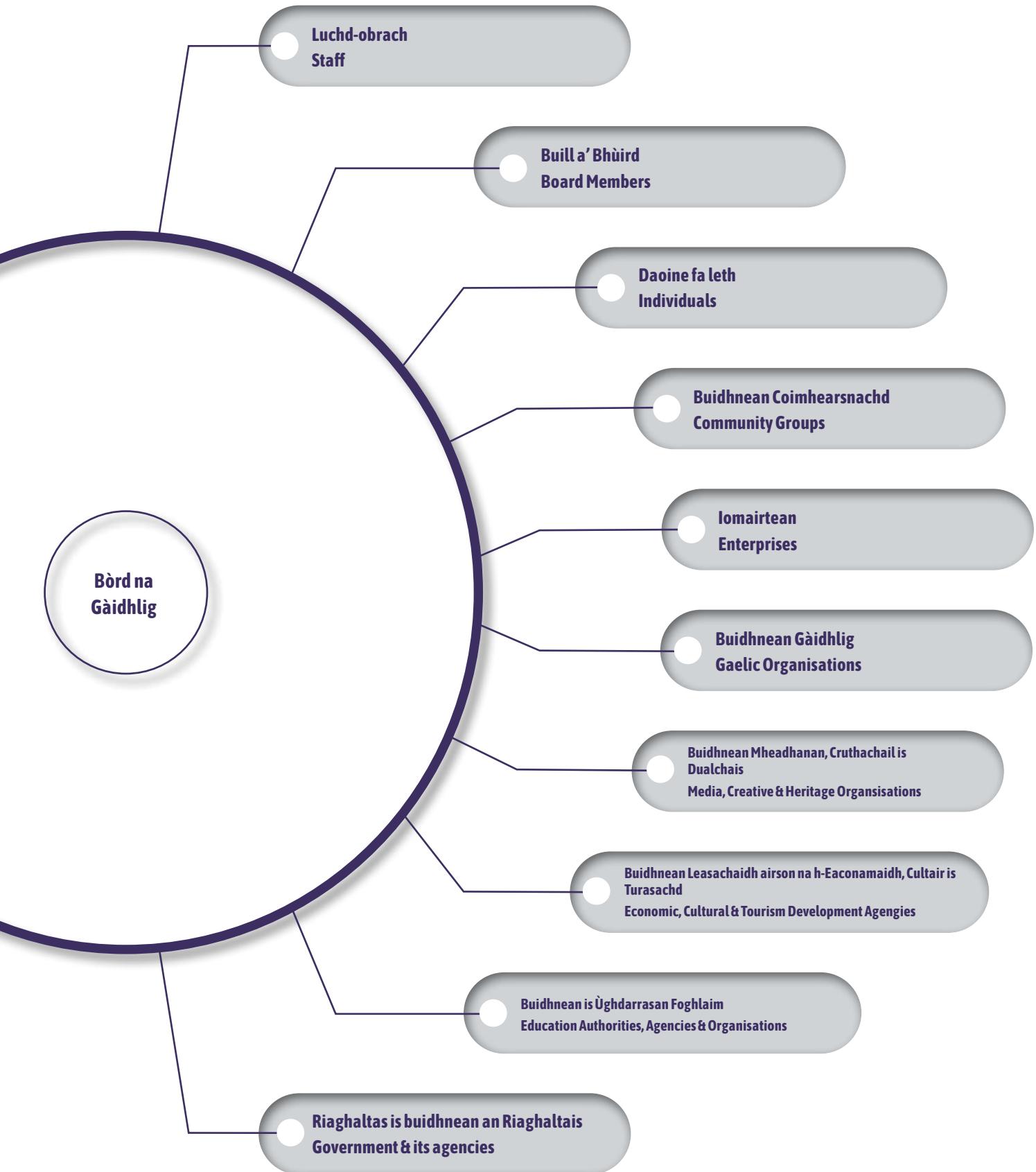
Bòrd na Gàidhlig operates within the Scottish Government Performance Framework as the public body responsible for the development of Gaelic language and culture.

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



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

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



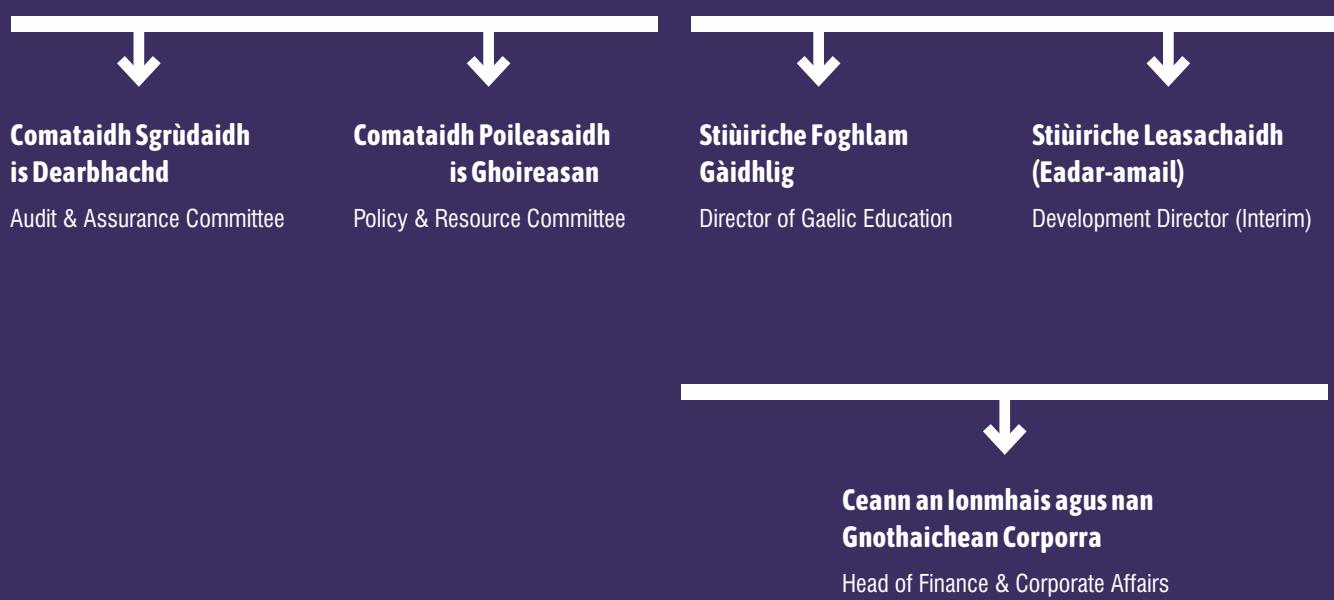
STRUCTAR NA BUIDHNE

ORGANISATIONAL STRUCTURE

AM BÒRD Board

COMATAIDHEAN Committees

CEANNARD CEO



SGIOBA AN LUCHD-OBRACH Staff Team

Faicibh Aithisg nan Stiùirichean air taobh-duilleig 80 agus an Sgioba-stiùiridh air taobh-duilleig 83 airson làn fhiosrachadh.

See Directors' Report on page 80 and leadership team on page 83 for full details.



07



CINN-UIDHE IS RO-INNLEACHDAN

Na priomhachasan ro-innleachdail againn

Chomharraich sinn ceithir priomhachasan ro-innleachdail sa Phlana Chorporra againn airson 2018-23. Fhad's a tha sinn ag obair gus na priomhachasan sin a choileanadh, cuidichidh sin gus ar n-àrdamas 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' cleachdadhaidh Gàidhlig agus a' faighinn bhuannachdan bhon chànan nan obair, aig an taigh agus sa choimhearsnachd.
- 2.** Gum bi barrachd cothroman ann do dhaoine aig aois sam bith na sgilean Gàidhlig aca a thoirt air adhart agus gum bi e nas phasa 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 dhon 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 bhulean 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 phàrrantan, cho math ri [FilmG](#) agus lionra dhreuchdan a tha a' cumail taic ri òigridh. Ann an com-pàirteachas le Comann nam Pàrant, stèidhich sinn pròiseact pìleat airson solar tràth-bhliadhnaichean agus tro bhith a' maoineachadh na bùth aon-stad ùr [Neadan.scot](#).

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. We also established in partnership with Comann nam Pàrant a pilot project for early-years provision and through funding the new one-stop shop [Neadan.scot](#).



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

Bidh sinn a' toirt seachad comhairle mu [foghlaam Gàidhlig](#), a' brosnachadh [chothroman dreuchdail Gàidhlig](#), a' toirt taic do dhaoine fa leth a bhith nan tidsearan, ag obair le MG ALBA agus feadhainn eile gus goireasan ionnsachaidh inbheach a thoirt seachad ann an [LearnGaelic.scot](#), agus [SpeakGaelic](#) agus a' maoineachadh prògram farsaing de ghnìomhachd ionnsachaidh inbheach air feadh na h-Alba. Tha sinn a' maoineachadh rannsachadh agus leasachadh airson corpas a' chànan, a' gabhail a-steach cruthachadh [faclair eachdraidheil](#), [rannsachadh ainmean-àite](#) agus togail stòr-dàta, a bharrachd air a bhith dèanamh cinnteach gu bheil foghlaam Gàidhlig air a riochdachadh ann an co-chomhairlean leithid [Ath-leasachadh Foghlam Alba agus SQA](#), [Dùbhlann](#), [Coileanaidh na h-Alba](#) agus sgìrean sgoile am measg nithean eile.

are well educated, skilled and able to contribute to society

We provide advice about [Gaelic education](#), promote [Gaelic career opportunities](#), support individuals to become teachers, work with MG ALBA and others to provide adult learning resources in [LearnGaelic.scot](#) and [SpeakGaelic](#), and fund a wide programme of adult learning activities throughout Scotland. We fund research and development for the language corpus, including the creation of a [historical dictionary](#), [place-names research](#) and database building, as well as ensuring that Gaelic education is represented in consultations such as [Reform of Education Scotland](#) and [SQA](#), the [Scottish Attainment Challenge](#) and school catchment areas amongst other.





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

Thug sinn beachdan seachad a thaobh na Gàidhlig agus coimhearsnachdan nach eil cho làidir ann an diofar cho-chomhairleachaidhean poblach, nam measg Aithris air Còraichean is Dleastanasan Fearainn, Bannan nan Eilean agus A' Bhuaidh air Coimhearsnachdan Eileanach bho shiubhal bus an-asgaidh do dhaoine fo aois 22 cho math ri bhith a' toirt taic do ghrunn iomairtean agus a' toirt seachad coimiseanan rannsachaидh co-cheangalite ri coimhearsnachdan eileanach is Gàidhlig. Ann an sgirean bailteil tha sinn a' maoineachadh oifigearan nan lomairtean agus tha sinn a' toirt taic do bhuidhnean Gàidhlig gus co-ionadan Gàidhlig a stèidheachadh gus togail air an leudachadh làidir a chunnacas o chionn beagan bhliadhnaichean ann am foghlam Gàidhlig sna h-àiteachan sin.

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

We provide input relating to Gaelic and to fragile communities through a range of public consultations, including the Scottish Land Rights and Responsibilities, Islands Bonds and Impact on Island Communities of free bus travel for u-22s, as well as supporting a wide range of initiatives and commissioning research relating to island communities and Gaelic. In urban areas, we fund lomairtean officers and support community groups to establish Gaelic usage hubs which further enhance the strong growth seen in Gaelic education over recent years.



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

Cumaidh sinn taic ri farsaingeachd de ghnothaichean 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 priomh thachartasan nàiseanta leithid a' Mhòid Nàiseanta Rìoghail. Thug sinn comhairle do Mhiniestaran na h-Alba air co-chomhairlean leithid Maoineachadh airson Cultar agus do Chomhairle nan Eilean air an Ro-innleachd Chorporra aca.

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

We support a wide range of cultural activities for all ages and across many communities. We fund national and local organisations, ranging from Fèisean nan Gàidheal to local history societies, publishing and other media organisations, and major national events such as the Royal National Mòd. We provided advice to Scottish Ministers on consultations such as Funding for Culture and to Comhairle nan Eilean Siar on their Corporate Strategy.



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

Bidh sinn ag obair le buidhnean leasachaидh eaonamach is sgilean gus cur ri sgilean is comasan dreuchdail luchd-labhairt is luchd-ionnsachaيدh na Gàidhlig. Bidh sinn a' toirt taic do dhiofar bhuidhnean a bhios a' cruthachadh obraichean an lùib leasachaيدhean is sheirbheisean Gàidhlig agus obraichidh sinn ann an com-pàirt ri càch air iomairtean ro-innleachdail leithid aithisgean le Fiosrachadh air a' Mhargaidh-obrach, Pannal Taice airson Sgilean agus Ro-innleachd Turasachd na Gàidhlig. Thug sinn seachad comhairle co-cheangalite ris a' Ghàidhlig airson Ro-innleachd Eaconamach Dhùn Èideann, an Ro-innleachd Nàiseanta 10-bliadhna airson Atharrachadh Eaconamach agus Rannsachadh air Obair Eadar-nàiseanta Riaghaltas na h-Alba.

have a globally competitive, entrepreneurial, inclusive and sustainable economy

We work with economic and skills development agencies to increase skills and employability for Gaelic speakers and learners. We support a wide range of organisations which create employment in Gaelic-related developments and services as well as partnering in strategic developments such as Labour Market Intelligence reports, Skills Investment Panel and the Gaelic Tourism Strategy. We provided advice relating to Gaelic for the Edinburgh Economic Strategy, the 10-Year National Strategy for Economic Transformation and Inquiry into the Scottish Government's International Work.



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' libhrigeadh gnìomhan Urras Iain 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 sunnd. Tha gnìomhan air-loidhne air coimhlearsnachdan a chruthachadh a tha a' ceangal luchd-labhairt na Gàidhlig aig gach aoi. Is sinne priomh luchd-maoineachaидh SpòrsGàidhlig a bhios a' libhrigeadh gnìomhachdan a-muigh tron Ghàidhlig. Tha sinn cuideachd air goireasan agus gnìomhan dòigh-beatha fhallain a mhaoineachadh, cho math ri bhith ag obair le grunn Bhùird Slàinte NHS, [spòrsalba](#) agus ùghdarrasan ionadail gus na planaichean Gàidhlig aca a libhrigeadh.

are healthy and active

This year again 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 are the primary funders of SpòrsGàidhlig who deliver GM outdoor activities. We have also funded healthy living resources and activities, as well as working with a number of NHS Health Boards, [sportscotland](#) and local authorities in delivering their Gaelic language plans.



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

Tha Gàidhlig air aon de chànanan na h-Alba agus bidh sinn a' dèanamh cinnteach gu bheil i mar phàirt den t-saoghal phoblach agus sinn ag iarraidh air ùghdarrasan poblach [planaichean Gàidhlig](#) ullachadh is a chur an gnìomh. Tha iad 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. Tha sinn a' cumail oirnn a' brosnachadh na Gàidhlig ann an cruthachadh Achd nan Còraichean Daonna, agus thug sinn fianais do Bhuidheann-riochdachaidh Comhairle na h-Eòrpa air còraichean mion-shluaghean nàiseanta san RA.

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

Gaelic is one of the languages of Scotland and we ensure its inclusion in public life through requiring public authorities to develop and implement [Gaelic language plans](#). These are building blocks which give the language prominence across the country, increase opportunities for using Gaelic and contribute to its normalisation. We continue to promote Gaelic in the development of a Human Rights Act, and provided evidence to the Council of Europe Delegation on national minorities' rights in the UK.



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

Bidh sinn a' toirt taic do dhiofar thachartasan nàiseanta is eadar-nàiseanta far a bheil Gàidhlig air a cleachdadh agus air a cur air adhart mar phàirt chudromach de dhualchas, cultar agus dòigh-beatha muinntir na h-Alba. Bha co-nbrachadh eadar-nàiseanta gu sònraichte math againn air Columcille 1500, a' toirt Alba, Éirinn, Manainn agus Alba Nuadh còmhla gus 1500 bliadhna bho bhreith Chaluim Chille a chomharrachadh. Thug sinn seachad comhairle agus taic dhan sgoil Ghàidhlig ùir a dh'fhosgail ann an Alba Nuadh san t-Sultain, a' chiad sgoil FtG taobh a-muigh na h-Alba.

are open, connected and make a positive contribution internationally

We support a variety of national and international events which use and promote Gaelic as a significant part of Scotland's heritage, culture and way of life. A particular highlight of international collaboration has been Columcille 1500, bringing together Scotland, Ireland, Isle of Man and Nova Scotia in celebrating 1500 years since the birth of St Columba. We provided advice and support for the new Gaelic-medium school which opened in Nova Scotia in September, the first GME school outwith Scotland.



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

Mar bhuidheann phoblach, tha BnG dealasach a thaobh cleachdaidhean obrach cothromach. Feumaidh na com-pàirticean lìbhrigidh 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 an argamaid a dhèanamh uair is uair gum feum na h-eileanan agus na sgìrean dùthchail taic a thaobh leasachadh eaonamach; gu bheil a' Ghàidhlig agus a cultar a' tabhann chothroman airson fàs eaonamach is sòisealta anns na sgìrean sin agus gum bu chòir guthan Gàidhlig a chluinntinn ann am mòran dheasbadan a tha a' gabhal àite aig ire 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 CÙISEAN EILE

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

Nuar a bhathar ag ullachadh Plana Corporra còig-bliadhna BnG, thug am Bòrd-stiùiridh fa-near do chunnartan, chùisean is adhbharan mì-chinnt a dh'faodadh bacadh a chur air mar as urrainn dhuinn na cinn-uidhe sa Phlana Chorporra no ann am Plana Nàiseanta na Gàidhlig a choileananadh. Chaidean 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 choileananadh nan tachradh e.

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

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

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

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 six weekly by the Leadership Team, managers and staff, and on a quarterly basis by the Audit and Assurance Committee and Board as part of our regular tracking of our progress on our objectives. This allows us to identify any emerging risks and remove any risks which have been resolved.

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

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	Gniomhan a Rinneadh ann an 21-22 Action Taken in 21-22
<p>Seo na cunnartan a dh'fhaodadh buaidh a thoirt air a' bhuidhinn gu lèir. These are risks which could impact the whole organisation.</p>	<p>Buaidh COVID-19 air cleachdadh is ionnsachadh na Gàidhlig san ùine fhada. The long-term impact of COVID-19 on Gaelic use and learning</p>	<p>Rinn sinn conaltradh farsaing le luchd-ùidh gus làn thugse fhaighinn air na cothroman agus na dùblain do dhaoinne fa leth agus do choirmeansachdan. Engaged widely with stakeholders to fully understand the opportunities and challenges for individuals and communities.</p>
	<p>Faotainneachd leantainneach de dh'airgead poblach (buaidh Brexit agus COVID-19) gus dèanamh cinnteach gum bi BnG agus na compàirtichean aige soirbeachail. Continued availability of public finance (Brexit and COVID-19 impacts) to ensure that BnG and its partners are successful</p>	<p>Lean sinn oirnn a' conaltradh le Riaghaltas na h-Alba air cùis gniomhachais airson maoineachadh a bharrachd san ùine fhada. Continued to engage with Scottish Government on a business case for long-term additional funding.</p>



Priomhachasan a' Phlana Chorporra Corporate Plan Outcome	Mineachadh air Cunnartan Risk Description	Gniomhan a Rinneadh ann an 21-22 Action Taken in 21-22
<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 ire 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>	<p>Chuir sinn raon farsaing de cho-chomhairlean an gniomh agus choimisean sinn rannsachadh aig ire näiseanta gus irean cleachdaidh a chomharrachadh.</p> <p>Implemented a wide range of consultations and commissioned research at national level to identify usage levels.</p>
	<p>Nas lugh a Gàidhlig ga cleachdadh sna coimhearsnachdan traidiseanta</p> <p>Gaelic usage reduces in traditional communities</p>	<p>Stéidhich sinn sgeama gus an àireamh de dh'oifigearan Gàidhlig àrdachadh, gu sònraichte do bhuidhnean anns na coimhearsnachdan traidiseanta.</p> <p>Established a scheme to increase the number of Gaelic officers, particularly for organisations in the traditional communities.</p>
		<p>Tro threas pàrtaidh, thug sinn seachad lionra leasachaidh gus tapachd agus sgilean àrdachadh airson oifigearan Gàidhlig.</p> <p>Provided, through a 3rd party, a development network to increase resilience and skills for Gaelic officers.</p>
<p>Tha cothroman do dhaoine aig aois sam bith na sgilean Gàidhlig aca a thoirt air adhart air leudachadh agus tha iad nas ruigisinniche</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>Thug sinn guth Gàidhlig seachad gu cunbalach ann an co-chomhairlean air cuisean co-cheangailte ris an eacnamaidh, taigheadas, còmhail agus co-cheangailteachd ann an sgirean eileanach agus dùthchail.</p>
<p>Opportunities for people to develop their Gaelic skills at any age have increased and are more accessible</p>	<p>Demand for Gaelic learning outstrips supply of skilled staff to deliver it</p>	<p>Consistently provided a Gaelic voice in consultations on matters relating to the economy, housing, transport and connectivity in island and rural areas.</p>
		<p>Thug sinn maoineachadh seachad do dh'oileanaich a bha a' tràeanadh gu bhith nam proifeiseantaich foghlaim.</p> <p>Provided funding for students training to become educational professionals.</p> <p>Chruthaich agus libhrig sinn iomairt ùr gus barrachd dhaoine a thàladh gu teagastg tro mheadhan na Gàidhlig.</p> <p>Created and delivered a new campaign to attract more people to Gaelic-medium teaching.</p> <p>Mhaoinich sinn càrsa ùr Teisteanas Teagaisg a Bharrachd gus cothrom a thoirt do thidsearan Gàidhlig a theagastg mar nua-chànan.</p> <p>Funding a new Additional Teaching Qualification course to enable modern-languages teachers to be able to teach Gaelic.</p>

Priomhachasan a' Phlana Chorporra Corporate Plan Outcome	Mineachadh air Cunnartan Risk Description	Gniomhan a Rinneadh ann an 21-22 Action Taken in 21-22
	<p>Gainnead chothroman gus cumail a' dol leis a' Ghàidhlig aig ire na h-àrd-sgoile Opportunities to continue Gaelic at secondary school are limited</p>	<p>Thug sinn seachad taic agus comhairle phroifeiseanta do dh'Uighdarrasan Ionadail a tha a' libhrigeadh FtG. Provided professional support and advice to Local Authorities delivering GME.</p> <p>Thug sinn maoineachadh do bhuidhnean com-pàirteachais gus cur-seachadan taobh a-muigh na sgoile a libhrigeadh gus an ceangal ris a' chànan a mheudachadh; agus cuideachd gus goireasan a bharrachd a chruthachadh airson a' churraicealaim. Funded partner organisations to deliver extra-curricular activities to increase attachment to the language; and also to create additional resources for the curriculum.</p>
<p>Gum bi barrachd dhaoine ann an Alba taiceil is bàidheil dhan Ghàidhlig agus a cultar 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 Difficulty in measuring positivity towards Gaelic</p>	<p>Ceistean air an coimiseanadh ann an Suirbhidh Beachdan Sòisealta na h-Alba gus tomhas mar a dh'atharraich beachdan bho rinneadh seo mu dheireadh ann an 2012. Commissioned questions in the Scottish Social Attitudes Survey to gauge change from when this was last done in 2012.</p> <p>Chuir sinn ri com-pàirt le luchd-ùidh tro choinneamhan air-loidhne, suirbhidhean agus buidhnean fòcais gus ar n-èisteachd agus ar freagairt do chothroman agus dhraghan a mheudachadh. Increased engagement with stakeholders through online meetings, surveys and focus groups to increase our listening and responsiveness to opportunities and concerns.</p>
<p>Gun cùm Bòrd na Gàidhlig air a' leasachadh nan dòighean-obrach aige Bòrd na Gàidhlig continues to develop how it works</p>	<p>Riaghlaigh – cùm an-àirde an t-astar atharrachaидh ann an leasachadh Governance – continue the pace of change in improvement</p>	<p>Dh'aontaich am Bòrd crioch a chur air a' Phlana Leasachaidh agus gluasad gu pròiseas leasachaidh leantainneach air a stiùireadh le oifigearan. Dh'aontaich iad cuideachd sgrùdadh air deagh chleachdad a chruthachadh gus dèanamh cinnteach gun robh ionnsachadh air a chlàradh agus gum biodh e air a chumail suas a dh'aindeoin atharrachaidean san luchd-obrach. The Board agreed the completion of the Improvement Plan and a transition to a continuous improvement process managed by officers. They also agreed to develop a best practice study to ensure that learning was recorded and would be sustained regardless of changes in personnel.</p>
	<p>Mi-chothromachadh eadar goireasan agus miannan Mismatch between resources and ambitions</p>	<p>Chùm sinn oirnn a' dèanamh na h-argamaid do Riaghaltas na h-Alba airson barrachd maoineachaidh dhan Ghàidhlig, agus do Bhòrd na Gàidhlig. Continued to make the case to Scottish Government for increased funding for Gaelic, and for Bòrd na Gàidhlig.</p>
	<p>'S e COVID-19 as mothà a tha a' toirt buaidh air sunnd an luchd-obrach. Staff well-being impacted by COVID-19 primarily.</p>	<p>Rinn sinn cinnteach gun robhar a' gabhail bheachdan cunbalach air feadh an sgioba agus le daoine fa leth a bha a' fiosrachadh poileasaidh agus chleachdaidhean. Lean sinn air adhart le conaltradh farsaing leis an luchd-obrach air fad tro choinneamhan sgioba cunbalach, gach cuid foirmeil agus neo-fhoirmeil, agus seiseanan leasachaidh. Ensured that regular soundings were taken across the team and individually which informed policy and practices. Continued the extensive engagement with all staff through regular team meetings, both formal and informal, and development sessions.</p>



10

Buidheann a tha a' cumail a' dol agus geàrr-chunntas ionmhasail

Chaidh BnG a stèidheachadh tro Ached na Gàidhlig (Alba) 2005. Tha a' bhuidheann mothachail air mar a tha e an urra ri taic maoineachaichd leantainneach a bhith ann bho Mhiniestearan Riaghaltas na h-Alba. Chan eil adhbhar sam bith ann do BnG smaoineachadh nach fhaigh sinn taic maoineachaichd bhon Roinn Mhaoineachaichd is aonta bho na Ministearan san àm ri teachd no gum faigh Bòrd na Gàidhlig nas lugh a taice.

Ged a tha na Cunntasan a' sealtainn suidheachadh le fèicheadasan lom, tha sin ri linn call ann am maoin nam peinnseanan. Cha phàighear an teachd-a-steach a gheibh BnG bho thobraichean maoineachaichd eile airson a' challa ann am maoin nam peinnseanan agus bhite a' pàigheadh air a shon le tabhartasan no Tabhartas gus Cuideachadh a gheibhean bhon roinn mhaoineachaichd againn, Roinn-stiùiridh Riaghaltas na h-Alba airson lonnsachaidh, san àm ri teachd. Tha sin air sàillibh, fo mhodhan-obrach àbhaisteach far a bheil smachd pàrlamaideach 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 £0.184m. Fhuair e daingneachadh air maoineachadh airson 2022/23, aig an aon ìre ris an tabhartas gus cuideachadh tùsail a fhuaradh ann an 2020/21 agus àrdachadh eadar-amail de £0.5m agus chan eil adhbhar sam bith ann creidsinn gun tèid tabhartas gus cuideachadh àbhaisteach a thoirt air falbh às dèidh na bliadhna ionmhais sin.

Thatnar a' meas nach tug COVID-19 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-pàrtichean lìbhrigidh aige. Thatnar a-nis a' tilleadh gu tachartasan aghaidh-ri-aghaidh airson inbhich agus clann, agus thatnar fhathast a' cleachdadh lìbhrigeadh air-loidhne cuideachd. Tha sgoilearan agus clann sna tràth-bhliadhnaichean a' tilleadh gu barrachd ghniomhan aghaidh-ri-aghaidh ach, a-rithist, dh'fhaodte gum bi bacaidhean ann fhathast. Às dèidh buidseatan a mhaidseadh gu soirbheachail

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 £0.184m. It has received confirmation of funding for the 2022/23 financial year, representing the same as the original standard Grant in Aid (GiA) received in 2020/21 and an interim uplift of £0.5m, and has no reason to believe that standard GiA funding will be removed following that financial year.

COVID-19 is judged to have had little impact on BnG's GiA in 2021/22 but it has had a significant impact on BnG and its delivery partners. There is now an increasing return to face-to-face events for adults and children, and online delivery is still used as well. School pupils and early years are returning to more in-person activities and progress is increasing albeit with disruption still possible. Having successfully managed budgets in 2021/22, the impact on annual spend is a lesser risk than last year due to many of the organisations which, in collaboration



ann an 2021/22, tha a' bhuaidh air caiteachas bliadhnailean na riosg nas lugha na air a' bhliadhna an-uiridh a chionn 's gu bheil tòrr de na buidhnean air dòighean-obrach ùr-ghnàthach a chruthachadh còmhla ri BnG gus dòighean lìbhrigidh ùra a bhuleachadh agus gu bheil iad a' lìbhrigeadh phròiseactan agus thachartasan air-loidhne gu soirbheachail. Tha àireamh bheag de na buidhnean a tha air am maoineachadh le BnG an urra ri teachd-a-steach malaирteach 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 Leabhran an Riaghaltais airson Aithisgean Ionmhasail (FReM 2021/22), feumaidh na cunntasan a bhith air an ullachadh leis an tuigse gun cum a' bhuidheann a' dol leis an tuigse gun lean a seirbheisean. A rèir na chaidh a ràdh gu h-àrd, chaidh a mheasadh gun robh e iomchaidh na cunntasan seo ullachadh leis an tuigse gun cum a' bhuidheann a' dol.

with BnG, have developed innovative approaches to implement alternative delivery mechanisms and are successfully 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.

The Government Financial Reporting Manual (FReM 2021/22) requires the accounts to be prepared on a going concern basis on the assumption of continuation of service. Given the above, it has been considered appropriate to adopt a going concern basis for the preparation of these accounts.

COMHARRAN COILEANAIDH

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

1. Gum bi barrachd dhaoine a' cleachdadh Gàidhlig agus a' faighinn bhuanachdan bhon chànan nan obair, aig an taigh agus sa choimhearsnachd.
2. Gum bi barrachd chothroman ann do dhaoine aig aois sam bith na sgilean Gàidhlig aca a thoirt air adhart agus gum bi e nas phasa 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 cum Bòrd na Gàidhlig air a' leasachadh nan dòighean-obrach aige.

PERFORMANCE INDICATORS

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

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

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, dùnadhs goiltean, buaidhean air coimhairsnachdan, com-pàrtichean libhrigidh, uighdarrasan poblach agus an sgioba againn fhèin ag obair aig an taigh. Thug seo buaidh dhìreach air an adhartas againn a thaobh nam PCCan againn. Tha an suidheachadh fhathast caochlaideach agus feumar tòrr den obair againn atharrachadh fad an t-siubhail mar thoradh air atharrachaidhean. Far nach deach targайдean a choileanadh ann an 2021/22, bidh iad sin gan ath-sgrùdadh airson buntainneas leantainneach agus far a bheil e iomchaidh, thèid an toirt air adhart ann an 2022/23.

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 situation remains fluid and much of our work has still to be continually adapted to take account of changing circumstances. Where targets have not been met in 2021/22, these are reviewed for relevance and where appropriate, taken forward in 2022/23.

PCC 21/22 KPI 21/22	Targaid Target	Fianais Evidence	Buil Outcome
PCC 1 Barrachd chothroman do dhaoine na sgilean Gàidhlig aca a chleachdadh KPI 1 More opportunities for people to use their Gaelic skills	Taic do coimhairsnachdan traidiseanta agus bailteil Support for traditional and urban communities	15 pròiseactan air am maoineachadh ann an coimhairsnachdan eileanach 14 pròiseactan air am maoineachadh ann an Glaschu, Dùn Èideann agus Dùn Dè tro GhLAIF (Maoin Buileachaidh Achd na Gàidhlig) agus sgeamaichean eile 15 projects funded in island communities 14 projects funded in Glasgow, Edinburgh and Dundee through GLAIF (Gaelic Language Act Implementation Fund) and other schemes	AIR A CHOILEANADH MET
	BnG a' coileanadh dhleastanasan airson siostam nam planaichean Gàidhlig BnG fulfilling responsibilities for Gaelic language plan system	14 fiosan ath-nuadhachaидh air an cur a-mach Chaidh iarraidh air 56 buidhnean aithisgean dearcnachaidh a chur a-steach Aithisg dearcnachaidh air a thoirt dhan Bhòrd Aon litir fios tràth air a chur 66 pròiseactan air am maoineachadh tro GhLAIF; 14 notices of renewal sent out 56 bodies requested to submit monitoring reports Monitoring report presented to the Board One early notification letter sent 66 projects funded through GLAIF	AIR A CHOILEANADH MET



PCC 21/22	Targaid Target	Fianais Evidence	Buil Outcome
PCC 2 Bidh barrachd dhaoine ag aontachadh ris an abairt, "Tha a' Ghàidhlig a' dèanamh diofar nam bheatha."	ColumCille 1500, Bliadhna nan Sgeul 2021 agus brosnachadh #Cleachdi Thoir taic do Sheachdain na Gàidhlig agus ri Latha na Gàidhlig ColmCille 1500, 2021 The Year of Storytelling and the promotion of #Cleachdi Support World Gaelic Week and Gaelic Day	B' e cumha maoineachaidh airson gach buidheann a fhuaire taic-airgid ann an 21/22 na gniomhan sin a bhrosnachadh. A condition of funding for each organisation which received financial support in 21/22 was to promote these activities.	AIR A CHOILEANADH MET
KPI 2 More people agree with the statement "Gaelic makes a difference to my life."	10 pròiseactan air-loidhne a' faighinn taic; Cùm oirnn a' libhrigeadh #Cleachdiaigantaigh le com-pàrtichean 10 online projects supported; Continue to deliver #Cleachdiaigantaigh with partners	7 pròiseactan air-loidhne air am maoineachadh tro GhLAIF; Seachdain na Gàidhlig air a maoineachadh; agus prògram de thachartasan air-loidhne air an libhrigeadh leis a' Chomunn Ghàidhealach; Fèisean nan Gàidheal agus Comann na Gàidhlig a' gabhail a-steach #Cleachdiaigantaigh. 7 online projects funded through GLAIF; World Gaelic Week funded; and programme of online events delivered by An Comunn Gàidhealach; Fèisean nan Gàidheal and Comann na Gàidhlig including #Cleachdiaigantaigh.	AIR A CHOILEANADH MET
	Stèidhich Caraidean cleachdaidh Coimisean 3 pìosan rannsachaiddh air buaidh COVID-19 air luchd-labhairt na Gàidhlig. Establish Caraidean cleachdaidh Commission 3 pieces of research into impact of COVID-19 on Gaelic speakers.	Rinneadh rannsachaiddh air caraidean cleachdaidh ach cha deach a stèidheachadh; 1 pròiseact air a dhèanamh; chuir dith luchd-obrach bacadh air pròiseactan eile bho bhith air an toirt air adhart. Caraidean cleachdaidh research carried out but not established; 1 project carried out; lack of staff capacity prevented others being taken forward.	GUN CHOILEANADH NOT MET

PCC 21/22 KPI 21/22	Targaid Target	Fianais Evidence	Buil Outcome
PCC 3 Barrachd taic do sholar sheiseanan sna tràth-bhliadhnaichean KPI 3 More support for provision in early years' (EY) sessions	Stèidhich 4 sgeamaichean pileat le oifigearan nan Tràth-bhliadhnaichean aig BnG agus aig Ùghdarrasan Ionadail Establish 4 pilot schemes with BnG EY officers and Local Authorities (LAs)	Bha atharrachadh ann an luchd-obrach ann an 20/21 a' fàgail nach robh seo iomchaidh tuilleadh. Change in staffing in 20/21 meant this was no longer applicable.	N/A N/A
	Comharraich priomh àite conaltraidh airson BnG agus Ùghdarrasan Ionadail. Identify first point of contact for BnG and LAs	Bidh Sgioba Foghlaim BnG a' frithdealadh a h-uile coinneamh de Lìonra Ùghdarrasan Ionadail Gàidhlig (GLAN) a' toirt seachad aithisg sgriobhte ro-làimh air an tèid bruidhinn aig a' choinneimh. BnG Education Team attends all meetings of Gaelic Local Authorities' Network (GLAN) providing written report in advance which is talked to at the meeting.	AIR A CHOILEANADH MET
	Ann an com-pàirteachas le Comann nam Pàrant (CnamP), dion maoineachadh le bhith a' déanamh cinnteach gu bheil maoineachadh a bheir Urras CORRA seachad a' coileanadh nam Priomh Chomharran Coileanaidh aca Safeguard funding in partnership with Comann nam Pàrant (CnamP) by ensuring funding provided by Corra Foundation meets their KPIs	Chaidh PCCan a leabachadh ann an cumhaichean maoineachaidh airson pròiseactan le maoineachadh bho Chorra le aithisgean ràitheil air an cur gu CORRA air adhartas. KPIs were embedded in funding conditions for Corra-financed projects with quarterly reports submitted to CORRA on progress.	AIR A CHOILEANADH MET
	Cuir aghaidh air buaidh COVID-19 le bhith a' toirt taic do Bhuidhnean Tràth-bhliadhnaichean gus dòighean ùra a chruthachadh airson a bhith ag obair air-loidhne agus air a' blàr a-muigh, a' gabhail a-steach a bhith a' libhrigeadh 24 seiseanan tràth-bhliadhnaichean Gàidhlig air-loidhne Address impact of COVID-19 by supporting EY Groups to develop new ways of working online and outdoors including delivery of 24 Gaelic online EY sessions	Choinnich 10 buidhnean air-loidhne le 2,678 duine-cloinne; 303 seisean uile gu leir le 2,209 teaghlaichean. Tha 16 buidhnean a-nis fosgalite agus iad a' libhrigeadh sheiseanan a-muigh, le 2,407 clann a' gabhail pàirt, le 282 seisean agus 1,020 teaghlaich.	AIR A CHOILEANADH MET
	A' toirt cothrom do bhuidhnean Tràth-bhliadhnaichean obrachadh tro libhrigeadh Sgeamaichean Tabhartasan Tràth-bhliadhnaichean agus tro cheannach àrachas airson buidhnean thràth-bhliadhnaichean. Enable EY groups to operate through delivery of EY Education Grants scheme and purchase of insurance for EY groups	Fhuair 19 buidhnean taic-airgid (2020/21 – 16). Fhuair 34 buidhnean àrachas tron bhliadhna. 19 groups received funding (2020/21 – 16). 34 groups were insured during the year.	AIR A CHOILEANADH MET



PCC 21/22 KPI 21/22	Targaid Target	Fianais Evidence	Buil Outcome
PCC 4 Barrachd chothroman do dhaoine na sgilean Gàidhlig aca a thoirt air adhart KPI 4 More opportunities for people to enhance their Gaelic skills	<p>Co-labhairt Luchd-teagaisg Ùr-theisteanachaite air a libhrigeadh air-loidhne le 31 compàirtichean;</p> <p>Cùrsaichean ceannardais airson àrd-luchd-stiùiridh (an dà chuid airson FtG agus dhaibhsan le uallach airson FtG) air an ullachadh le com-pàirteachas a tha a' gabhail a-steach BnG</p> <p>Newly Qualified Teachers conference delivered online with partners;</p> <p>Courses for leadership for senior management (both in GM and those responsible for GM) developed by a partnership including BnG;</p>	<p>Chaidh co-labhairt air-loidhne a libhrigeadh gu soirbeachail le 31 luchd-frithealaidh.</p> <p>Stèidhich Foghlam Alba lionra le compàirtichean nam measg BnG; chaidh comhairle a thoirt do sholaraire tréanaidh luchd-teagaisg; agus chaidh beachdan a chur a-steach do cho-chomhairle air riaghailtean clàraidh do thidsearan.</p> <p>Conference successfully delivered online with 31 attendees.</p> <p>EducationScotland established a network with partners including BnG; advice provided to teaching training provider; and input to consultation on registration regulations for teachers.</p>	AIR A CHOILEANADH MET
	<p>3 tachartasan air an libhrigeadh le BnG aig Fèis ionnsachaидh na h-Alba;</p> <p>8 cothroman tréanaidh airson nan tràth-bhliadhnaichean air an libhrigeadh ann an com-pàirteachas le Stòrlann agus Care and Learning Alliance;</p> <p>3 events delivered by BnG in Scottish Learning Festival;</p> <p>8 training opportunities for EY delivered in partnership with Stòrlann and Care and Learning Alliance;</p>	<p>Chaidh an Fèis a ruith air-loidhne agus cha robh mòran cothrom ann bùthan-obrach a libhrigeadh.</p> <p>Chaidh 6 a thoirt seachad; chaidh barrachd a thabhanach acha deach gabhail riutha mar thoradh air buaidh COVID-19.</p> <p>The Festival was run online and there was limited opportunity to deliver workshops.</p> <p>6 were delivered; further were offered but not taken up due to impact of COVID-19.</p>	COVID-19 COVID-19
	<p>Cuir taic ri àrdachadh ann an àireamhan luchd-obrach Foghlam Gàidhlig tro libhrigeadh iomairt brosnachaидh;</p> <p>Beachdan air a chur a-steach mu Theisteanas Teagaisg a Bharrachd (ATQ) do Luchd-ionnsachaидh na Gàidhlig;</p> <p>Libhrigeadh sgeama maoineachaidh airson oileanaich is tidsearan Foghlaim Gàidhlig;</p> <p>Chaidh ceithir tachartasan dreuchdan a libhrigeadh gus barrachd dhaoine òga a thàladh gu trèanadh foghlam Gàidhlig proifiseanta</p> <p>Support increase in numbers of GE staff through delivery of a promotional campaign;</p> <p>Provide input to Additional Teaching Qualification (ATQ) Gaelic Learners;</p> <p>Delivery of funding scheme for GE students and teachers;</p> <p>Delivery of four career events to attract more young people into GE professional training</p>	<p>Chaidh DèanDiofar a libhrigeadh gu soirbeachail air-loidhne agus tro na meadhanan sòisealta.</p> <p>Mar thoradh air comhairle phroifiseanta agus taic-airgid chaidh <u>cùrsa ATQ</u> a stèidheachadh . 47 tagraiche soirbeachail airson Sgeama Thabhartasan nan Oileanach le luach £60k (2020/21 – 47).</p> <p>Thug COVID-19 buaidh air seo agus cha deach a thoirt air adhart ann an 2021/22.</p> <p>DèanDiofar successfully delivered online and through social media.</p> <p>Professional advice and funding support led to establishment of <u>ATQ course</u>.</p> <p>47 successful applicants for the Student Grant Scheme with a value of £60k (2020/21 – 47). Impacted by COVID-19 and not taken forward in 2021/22.</p>	AIR A CHOILEANADH MET
	<p>Barrachd cleachdadh den Stiùireadh Reachdail airson Foghlam Gàidhlig</p> <p>le ath-sgrùdadh air a dhèanamh; agus 50% de mholaidhean air an cur an gniomh ron Mhàrt 2022 le plana agus clàr-ama ann gus an còrr a chur an gniomh</p> <p>Increased use of Statutory Guidance on Gaelic Education with a review carried out; and 50% of suggestions implemented by March 2022 with a plan and timescale for the remainder.</p>	<p>Buidheann-obrach air a stèidheachadh gus ath-sgrùdadh a dhèanamh air an Stiùireadh; iomairt brosnachaидh (sanasachd is tachartasan) air a libhrigeadh le cleachdadh soirbeachail den stiùireadh mar thoradh air, agus planadh le clàr-ama airson nan ceumannan eile.</p> <p>Working group established to review the Guidance; promotional campaign (advertising and events) delivered which achieved successful use of Guidance, and plan with timescale for the remaining steps.</p>	AIR A CHOILEANADH MET

PCC 21/22	Targaid Target	Fianais Evidence	Buil Outcome
PCC 5 Tha barrachd dhaoine ag aontachadh ris an abairt, "Tha mi air na sgilean Gàidhlig agam a thoirt air adhart." KPI 5 More people agreeing with the statement "I have enhanced my Gaelic skills"	<p>Cuir ri sgilean cànan tro structaran airson lionraidhean eadar-ghinealaich agus barrachd chothroman gus Gàidhlig a chleachdadh ann an coimhersnachdan traidiseanta agus úra;</p> <p>Barrachd leasachaidhean air an comharrachadh tro mheasadh air goireas 'ionad uile-fhreastail' airson pártanant a tha ag iarraidh Gàidhlig ionnsachadh agus/no a chleachdadh san t-Sultain 2021</p> <p>Thoir seachad slighe eile gu fileantas do phroifiseantaich foghlaim le sgeama bogaidh airson cleachdaichean foghlaim Gàidhlig air a mhaoineachadh; agus air a libhrigeadh le com-pàrtichean</p> <p>Increase language skills through structures for inter-generational networks and increased opportunities for using Gaelic in traditional and new communities;</p> <p>Further developments identified through evaluation of one-stop shop resource for parents seeking to learn and/or use Gaelic carried out in September 2021;</p> <p>Provide another route to fluency for education professionals with an immersion scheme for Gaelic education practitioners funded and delivered by partners</p>	<p>Tha àireamh mhòr de bhuidhnean poblach, coimhersnachd agus foghlaim air taic fhaighinn bho sgeamaichean maoineachaidh BnG gus cur ri sgilean cànan (grantnav).</p> <p><u>Làrach-lin ùr</u> air a cruthachadh agus air a cur air bhog san t-Samhain 2021 mar thoradh air a' mheasadh.</p> <p>Chaidh maoineachadh airson sgeama bogaidh aontachadh agus bha 2 thidsear air a' chùrsa bogaidh ann an Oïlthigh Ghlaschu ann an 21/22.</p> <p>Significant numbers of public bodies, community and educational organisations have been supported by BnG funding schemes to increase language skills (grantnav)</p> <p>New website created and launched in November 2021 as a result of the evaluation.</p> <p>Funding for an immersion scheme agreed and 2 teachers attending the immersion course at Glasgow University in 21/22.</p>	AIR A CHOILEANADH MET
	<p>Taic gus cur ri àireamhan an luchd-ionnsachaidh agus nan slighean gu fileantas le bhith a' gabhail páirt ann an leasachaidhean SpeakGaelic</p> <p>Support to increase in numbers of learners and routes to fluency by participation in SpeakGaelic developments</p>	<p>Chaidh SpeakGaelic a chur air bhog air 15.10.2021, le comhairle agus maoineachadh bho BhnG. Chaidh barrachd maoineachaidh aontachadh airson eileamaidean B1 agus B2.</p> <p>SpeakGaelic launched on 15.10.2021, with advice and funding from BnG. Further funding agreed for B1 and B2 elements.</p>	AIR A CHOILEANADH MET

PCC 21/22	Targaid Target	Fianais Evidence	Buil Outcome
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 KPI 6 Ensuring that Gaelic has an increasing role in a diverse and open Scottish identity	<p>Cuir freagairtean a-steach gu co-dhiù 12 cho-chomhairleachadh phoblach gus dèanamh cinnteach gu bheilear a' beachdachadh air a' Ghàidhlig:</p> <p>Brosnaich co-dhiù 5 buidhnean ùra gus poileasaidhean Gàidhlig a thoirt a-steach gus a' Ghàidhlig a neartachadh san obair aca;</p> <p>Brosnaich 5 pròiseactan ùra gus comes a thoirt do bhuidhnean planaichean Gàidhlig saor-thoileach a chruthachadh a bhios a neartachadh na Gàidhlig san obair aca;</p> <p>6 conaltraidhean le luchd-poilitigs (gu direach, tro foillseachaidhean, agus tro Bhuidheann Thar-phàrtaidh na Gàidhlig) gus tuigse agus gniomhan a mheudachadh</p> <p>Provide responses to at least 12 public consultations to ensure that the Gaelic is considered;</p> <p>Encourage at least 5 new organisations to introduce Gaelic policies to strengthen Gaelic in their work;</p> <p>Encourage 5 new projects to enable groups to create voluntary Gaelic language plans which strengthen Gaelic in their work;</p> <p>6 communications with politicians (directly, via publications, and Cross-party Group on Gaelic) to increase understanding and action</p>	<p>36 <u>freagairtean co-chomhairle</u> air an cur a-steach.</p> <p>Còmhraidhean air an cumail le 6 buidhnean ùra.</p> <p>7 pròiseactan ùra air am brosnachadh gus planaichean Gàidhlig saor-thoileach a chruthachadh.</p> <p>6 conaltraidhean air an libhrigeadh tro cheangal direach, artaigilean ann an <u>Holyrood Magazine</u> agus <u>Scottish Local Authority News</u>; agus coinneamhan de Bhuidheann Thar-phàrtaidh na Gàidhlig.</p> <p>36 <u>consultations submitted</u>.</p> <p>Discussions held with 6 new organisations.</p> <p>7 new projects encouraged to develop voluntary Gaelic language plans.</p> <p>6 communications delivered through direct contact, articles in <u>Holyrood Magazine</u> and <u>Scottish Local Authority News</u>; and meetings of the Cross-party Group on Gaelic.</p>	AIR A CHOILEANADH MET
	<p>Leudaich ruigsinneachd iomairt #Cleachdi;</p> <p>Leudaich ar ruigsinneachd sna meadhanan sòisealta le 20% (tha a' bhun-loidhne ann an aithisg bhladihnail 2020/21)</p> <p>Extend reach of #Cleachdi initiative;</p> <p>Extend our reach in social media by 20% (baseline in 2020/21 annual report)</p>	<p>Barrachd cleachdaidh den taga-hais anns na meadhanan sòisealta, gu h-àraidh rè Seachdain na Gàidhlig agus cùmhnant sgaoilidh airson stuthan #Cleachdi an sàs bhon Lùnastal 2021.</p> <p>Àrdachadh de 23% air a choileanadh.</p> <p>Increased use of hashtag in social media, particularly in World Gaelic Week and contract for distributor for #Cleachdi materials in place from August 2021.</p> <p>Increase of 23% achieved.</p>	AIR A CHOILEANADH MET
	<p>Stiùireadh do bhuidhnean, thachartasan agus dualchas na Gàidhlig air foillseachadh agus ri fhagaighn air làrach-lin Bhòrd na Gàidhlig;</p> <p>Stèidhich seirbheis fiosrachaidh tro sholaracha bhon taobh a-muigh</p> <p>Publication of guidance on organisations, events and Gaelic heritage available on Bòrd na Gàidhlig website;</p> <p>Establish an information service via external provider</p>	<p>Rinneadh adhartas le libhrigeadh làrach-lin ùr <u>Cleachdi.scot</u> a chaithd a chur air bhog air 1 Ògmhios 2022.</p> <p>Progress made on delivery of new website <u>Cleachdi.scot</u> was made and it was launched on 1 June 2022.</p>	GUN-CHOILEANADH NOT MET

PCC 21/22	Targaid Target	Fianais Evidence	Buil Outcome
PCC 7 Bidh barrachd dhaoine ag aontachadh ris an abair, “Tha a’ Ghàidhlig cudromach do dh’Alba”. KPI 7 More people agreeing with the statement “Gaelic is important to Scotland”.	<p>lomairt gus a’ Ghàidhlig aithneachadh mar phàirt de shunnd ann an Alba air a cur an gniomh;</p> <p>Barrachd cheanglaichean ann eadar Gàidhlig agus sunnd tro bhith a’ cur fòcas air sunnd ann an sgeamaichean tabhartaís;</p> <p>Bithear a’ coimiseanadh rannsachadh air a’ cheangal eadar Gàidhlig agus sunnd gus cur ri cothroman gus togail air seo</p> <p>A campaign to recognise Gaelic as part of wellbeing in Scotland implemented;</p> <p>Connections between Gaelic and wellbeing increased by inclusion of a focus on wellbeing in grant schemes;</p> <p>Research is commissioned into the link between Gaelic and wellbeing to increase opportunities to build on this</p>	<p>Bha an iomairt a’ gabhail a-steach priomh theachdaireachdan a chaidh a sgaoileadh le oifigearan agus ann am fiosan naidheachd mu phròiseactan a fuair maoineachadh. Maoineachadh ga thoirt seachad airson rannsachadh le Comhairle Baile Ghlaschu air sunnd agus Gàidhlig.</p> <p>Às dèidh ath-sgrùdadhbh air slatan-tomhais maoineachaidh, chaidh sunnd a ghabhail a-steach mar slat-tomhais ann an sgeama Taic Freumhan Coimhairsnachd.</p> <p>Rannsachadh air a maoineachadh le BnG air sunnd agus Gàidhlig ann an Glaschu; agus lèirmheas air pàipearan acadaimigeach air ceanglaichean eadar sunnd agus mion-chànanan.</p> <p>Campaign comprised key messages distributed by officers and in press releases on projects that received funding. Funding provided towards research by Glasgow City Council on wellbeing and Gaelic.</p> <p>Following a review of funding criteria, wellbeing was included in the Taic Freumhan Coimhairsnachd scheme.</p> <p>Research funded by BnG on wellbeing and Gaelic in Glasgow; and review of academic papers on links between wellbeing and minority languages.</p>	AIR A CHOILEANADH MET
	<p>Com-pàirteachadh nàiseanta san ath Phlana tro bhith ga chur a-mach airson co-chomhairle ro 1 Dàmhair 2021</p> <p>National participation in the next Plan through the first draft out to public consultation by 1 October 2021</p>	<p>Air sgàth neo-làthaireachd luchd-obrach cha robh e comasach seo a thoirt air adhart gus aonta a’ Bhùird fhaighinn taobh a-staigh na h-Ùine a chaidh a shuidheachadh. Bha co-chomhairleachadh poblach a’ dol air adhart aig àm aithris.</p> <p>Due to staff absence this was not able to be taken forward to achieve Board approval within the timescale set. At the time of reporting, the public consultation is underway.</p>	GUN-CHOILEANADH NOT MET

PCC 21/22 KPI 21/22	Targaid Target	Fianais Evidence	Buil Outcome
PCC 8 Barrachd den luchd-obrach againn ag aontachadh ris a' bheachd "Tha m' obair aig BnG a' toirt toileachas dhomh agus tha i a' dèanamh diofar" KPI 8 More of our staff agreeing with the statement "My work at BnG is fulfilling and makes a difference"	<p>Tha luachan na buidhne leabaichte aig cridhe gach rud a ni sinn gus cur ri com-pàirteachas agus riarrachas</p> <p>Our organisational values are embedded at the heart of everything that we do to increase engagement and satisfaction</p> 	<p>Cleachdaidh sinn na luachan againn mar phàirt de na coinneamhan Dè tha Dol againn gach cola-deug aig gach coinneamh plana obrach pearsanta gach 6 seachdain, agus aig coinneamhan ad-hoc</p> <p>Values included in fortnightly Dè tha Dol meetings and each 6-weekly individual personal work plan meeting; and one-off meetings</p>	AIR A CHOILEANADH MET
PCC 9 Tha barrachd den luchd-ùidh againn ag aontachadh ris a' bheachd "Tha BnG a' coileanadh a dhleastasanan gu h-eifeachdach agus tha e' cur ris na tha sinn a' dèanamh." KPI 9 More of our stakeholders agreeing with the statement "BnG is effective in its role and contributes to what we do."	<p>Bidh sinn air plana gniomh a chur an sàs gus na poileasaidean aig Bòrd na Gàidhlig, agus an conaltradh mun deidhinn, urachadh gus dèanamh cinneach gu bheilear gan tuigsinn agus gu bheilear gan leantainn;</p> <p>Bheir sinn a-steach 3 cleachdaidhean ùra de theicneòlas gus uallach obrach a lùghdachadh agus gus a bhith nas èifeachdaiche</p> <p>We will have implemented an action plan for the renewal and communications surrounding Bòrd na Gàidhlig policies to ensure understanding and compliance;</p> <p>We will introduce 3 new or new uses of technology to reduce workloads and become more effective</p> 	<p>Prògram ath-nuadhachaidh airson poileasaidean an gniomh agus a' dol air adhart a rèir clàr-ama agus conaltradh cunbalach tron phròiseas inntrigidh agus coinneamhan an luchd-obrach air fad gach cola-deug.</p> <p>3 siostaman ùra air an cur an gniomh airson rianachd sgeamaichean maoineachaidh, iarrtasan tréanaidh agus measaidhean; agus Microsoft Planner airson stiùireadh agus aithris air gniomhan.</p> <p>Programme of renewal for policies in place and progressed according to timetable and regular communication through induction process and fortnightly all-staff meetings.</p> <p>3 new systems implemented for funding scheme administration, training requests and evaluations; and Microsoft Planner for action management and reporting.</p>	AIR A CHOILEANADH MET
	<p>80% den Phlana Leasachaидh againn air a chur an gniomh ro 31 Màrt 2022 gus am bi sinn nar buidheann nas feàrr do luchd-obrach agus luchd-ùidh;</p> <p>Coilean no rach thairis air na targaidean san Aithris Luach as Fheàrr againn gus dèanamh cinneach gun dèan sinn am feum as feàrr de ghoireasan poblach;</p> <p>Bidh plana siubhail gniomhachais an gniomh againn a bhios a' cur ris na targaidean lùghdachaidh carboin againn.</p> <p>80% of our Improvement Plan implemented by 31 March 2022 to be a better organisation for staff and stakeholders;</p> <p>Achieve or exceed targets in Best Value Statement to ensure we maximise the use of public resources;</p> <p>We will have a business travel plan in place which contributes to our carbon reduction targets.</p>	<p>100% den Phlana Leasachaидh air a bhuiileachadh ron t-Samhain 2021.</p> <p>Aithisg air a cruthachadh agus air a cur gu Comataidh Sgrùdaidh is Dearbhachd, a' sealtainn gun deach targaidean a choileanadh.</p> <p>Plana siubhail gniomhachais gus cur ri targaidean lùghdachadh carboin air aontachadh sa Ghearran 2022.</p> <p>100% of Improvement Plan implemented by November 2021.</p> <p>Report created and presented to Audit & Assurance Committee, demonstrating that targets were achieved.</p> <p>Business travel plan to contribute to carbon reduction targets agreed in February 2022.</p>	AIR A CHOILEANADH MET

PCCan a chaidh a choileanadh**KPIs Met**

Bliadhna Year	PCCan a chaidh a choileanadh		PCCan nach deach a choileanadh		PCCan air an tug COVID-19 buaidh	
	KPIs Met		KPIs not Met		KPIs impacted by COVID-19	
	Àir/No	%	Àir/No	%	Àir/No	%
2021/22	8	89	1	11	0	0
2020/21	4	40	1	10	5	50

Targaidean air an coileanadh**Targets Met**

Bliadhna Year	Targaidean air an coileanadh		Targaidean nach deach a choileanadh		Targaidean air an tug COVID-19 buaidh		Gun a bhith buntainneach tuilleadh	
	Targets Met		Targets not Met		Targets impacted by COVID-19		Overtaken/ N/A	
	Àir/No	%	Àir/No	%	Àir/No	%	Àir/No	%
2021/22	19	79	3	12	1	4	1	4
2020/21	18	72	1	4	4	16	2	8

Thug sinn guth Gàidhlig seachad gu cunbalach ann an co-chomhairlean air cùisean co-cheangailte ris an eaonamaidh, taigheadas, còmhdhail agus co-cheangailteachd ann an sgìrean eileanach agus dùthchail.



PÀIRT
PART

2

AITHISG COILEANAIÐH PERFORMANCE ANALYSIS



12



13

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

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

MION-SGRÙDADH AIR COILEANADH

Sa Phlana Ghniomh bhliadhnaile 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 planaидh againn a bhith a' cur fòcas air raointean prìomhachais agus a bhith gan lìbhrigeadh gu h-èifeachdach agus mar sin, chaidh nas lugh a de ghnìomhan a chomharrachadh anns a' Phlana Gniomh againn airson 2021/22. 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	Gniomhan 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	14	11	2	1
2. Ag ionnsachadh na Gàidhlig Learning Gaelic	18	14	2	2
3. A' brosnachadh na Gàidhlig Promoting Gaelic	13	10	3	-
4. Leasachadh mar a tha sinn ag obair Developing how we work	6	6	-	-
Figearan iomlan airson 2021/22 Totals	51	41	7	3
Figearan iomlan airson 2020/21 Totals	49	31	10	8

Adhartas is Àireamhan

San earrann seo gheibhear measadh air an ìre gu bheil sinn air na cinn-uidhe sa Phlana Ghniomh bhliadhnaile againn a choileanadh, agus iad sin co-cheangailte ris na builean thairis air còig bliadhna sa Phlana Chorporra againn. Chaidh na gnìomhan a bha a' dol air adhart aig deireadh na bliadhna, 31 Màrt 2022, 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.

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

- fhuaradh £200k a bharrachd bho Riaghaltas na h-Alba airson sgeama maoineachadh do bhuidhnean coimhleasachd gus oifigearan Gàidhlig fhastadh gus cleachdad na Gàidhlig a neartachadh

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

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 2021/22. 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.

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 2022, 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:

- received an additional £200k from SG which provided a funding scheme for community organisations to employ Gaelic officers to strengthen the use of Gaelic

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

- 1 -

Priomhachas Ro-innleachdail 1:

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

Taic do choimhearsnachdan traidiseanta agus bailteil:

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

A' coileanadh nan dleastanasan againn airson siostam nam planaichean Gàidhlig

- Chaidh iarraidh air 56 ùghdarrasan poblach aithisgean sgrùdaidh a chur a-steach, agus chaithd叱àt bho na h-aithisgean sgrùdaidh aithris dhan Bhòrd againn;
- 14 fiosan gus planaichean Gàidhlig ùrachadh air an cur gu ùghdarrasan poblach;
- 1 fios tràth air a chur gus plana Gàidhlig a chruthachadh;
- 66 pròiseactan air am maoineachadh tro GhLAIF (Maoin Buileachaидh Achd na Gàidhlig).

A' brosnachadh chothroman gus Gàidhlig a chleachdadh

- Am measg nan cumhachan airson tabhartasan maoineachaидh bha an riatanas air an neach-faighinn a bhith a' brosnachadh ColmCille 1500, Blìadhna nan Sgeulachdan 2021 agus an iomairt #Cleachdi;
- Maoineachadh air a thoirt seachad airson a' chiad Seachdain na Gàidhlig agus Latha nan Abairtean Gàidhlig;
- Maoineachadh air a thoirt seachad airson 10 pròiseactan air-loidhne.

Strategic Priority 1:

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

Support for traditional and urban communities:

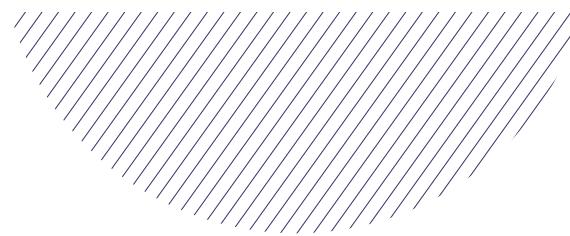
- Funding provided which support organisations and initiatives in island and rural communities, including Gaelic officers, the creation of resources for the curriculum, developments in media, arts, heritage and publishing;
- support for creation of new and development of existing hubs in towns and cities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

Fulfilling our responsibilities for the Gaelic language planning system

- 56 public authorities requested to submit monitoring reports, and data from monitoring reports reported to our Board;
- 14 notices to renew Gaelic language plans sent to public authorities;
- 1 early notice to create a Gaelic language plan sent;
- 66 projects funded through GLAIF (Gaelic Language Act Implementation Fund).

Promoting opportunities for using Gaelic

- Included in the conditions for awards of funding was the requirement for the recipient to promote ColmCille 1500, The Year of Storytelling 2021 and the #Cleachdi initiative;
- Funding awarded for the first, hugely successful World Gaelic Week and Say a Gaelic Phrase Day;
- Funding awarded for 10 online projects.



A' cruthachadh chothroman gus Gàidhlig a chleachdadh agus ionnsachadh aig an taigh

- Chùm sinn oirnn a' libhrigeadh na h-iomairt #Cleachdiaigantaigh airson sgoilearan FtG bha tha ag ionnsachadh aig an taigh aig àm a' għlasaidh-sios, còmhla ri com-pàirtichean Comunn na Gàidhlig agus Fèisean nan Gàidheal.

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

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

Creating opportunities for using and learning Gaelic at home

- Continued to deliver the #Cleachdiaigantaigh initiative for GM pupils learning at home during lockdown, along with partners Comunn na Gàidhlig and Fèisean nan Gàidheal.

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:

- Chùm sinn oirnn le bhith a' taisbeanadh fianais air FtG airson a' chlàr-gnothaich ath-leasachadh foghlaim agus tro Lònra Ùghdarrasan Ionadail Gàidhlig (GLAN) a bharrachd air fòraman eile.

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

- Iomairt brosnachaidh air a dhèanamh le com-pàrtichean Ùghdarrasan Ionadail (LA) agus Comann nam Pàrant Nàiseanta, agus mar thoradh air sin chaidh ullachadh FtG a chur air dòigh ann an dà ùghdarris ionadail ùr ann an seisean 2022/23;

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:

- Continued to present evidence on GME for the education reform agenda and through the Gaelic Local Authorities Network (GLAN) as well as other fora.

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

- Promotional campaign carried out with Local Authority (LA) partners and Comann nam Pàrant Nàiseanta, resulting in provision of GME in two new LA in session 2022/23;



- Solarachadh leantainneach de chomhairle is taic phroifeiseanta do dh'Uighdarrasan Ionadail agus proifeiseantaich foghlaim eile agus a' cur a-steach beachdan do raon farsaing de cho-chomhairlean air foghlam agus ionnsachadh;
- 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 ère nan tràth-bhliadhnaichean:

- Mhaoinich sinn cruthachadh ionad uile-fhreastail airson párrantan a tha ag ionnsachadh na Gàidhlig a chruthaich Comann nam Pàrant Nàiseanta;
- Thug sinn seachad maoineachadh do 19 Buidhnean Tràth-bhliadhnaichean (2020/21 – 16) agus àrachas airson 34 buidhnean;
- Dh'obraich sinn ann an com-pàirteachas le CnamP gus dèanamh cinnteach gun robh an fhianais a fhuaras airson maoineachadh Corra làidir;
- 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 chom-pàrtichean gus cothroman ionnsachaiddh 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. (2020/21– 47);
- Co-labhairt do thidsearan ùra air a libhrigeadh gu soibhreachail air-loidhne le 31 luchd-frithealaidh.

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

- Maoineachadh susbainteach air a sholarachadh do phròiseactan gus na h-amasan seo a libhrigeadh ([fiosrachadh pròiseict an seo](#)). Maoineachadh ga thoirt seachad airson pròiseact ioma-mheadhanach do luchd-ionnsachaiddh de sheòrsa nach nochd ach turas ann ginealach, [SpeakGaelic](#)

- Ongoing provision of professional advice and support to Local Authorities and other education professionals and input to an extensive range of consultations on education and learning;
- 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:

- Funded the development by Comann nam Pàrant Nàiseanta of a one-stop shop for parents learning Gaelic;
- Provided funding to 19 EY Groups (2020/21 – 16) and insurance for 34 groups;
- Worked in partnership with CnamP to ensure that evidence provided for Corra funding was robust;
- 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. (2020/21– 47);
- Conference for newly-qualified teachers successfully delivered online with 31 attendees.

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

- Extensive funding provided for projects to deliver these aims ([project information here](#)). Funded provided towards the once-in-a-generation Gaelic learners multi-media development, [SpeakGaelic](#)

- Chùm sinn oirnn a' maoineachadh Oifigear Didseatach agus Manaidsear ionnsachaiddh aig LearnGaelic.Scot. Bha mu 44k luchd-cleachdaidh cunbalach aig a' ghoireas gach mìos (2020/21 - 55k).

A' toirt taic do chothroman dreuchdail agus ionnsachaiddh 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:

- Lìbhrig sinn an iomairt #DèanDiofar agus chruthaich sinn dà phadlet gus goireasan a bharrachd a sholarachadh gus cuideachadh le fastadh phroifeiseantaich FtG agus chruthaich sinn #DèanDiofar airson luchd-obrach nan tràth-bhliadhnaichean.

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

- Chaidh SpeakGaelic a chur air bhog san Dàmhair 2021, le cornhairle agus maoineachadh bho Bhòrd na Gàidhlig. Chaidh maoineachaiddh a bharrachd aontachadh airson an ath dhà ire de ghoireasan càinain.

- Continued to provide funding for the Digital Officer and Learning Manager at LearnGaelic.Scot. The resource attracted around 44k regular users every month (2020/21 - 55k).

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

- Delivered the #DèanDiofar campaign and created two padlets to provide additional resources for increasing recruitment for GM education professionals and #DèanDiofar for early years' staff initiated.

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

- SpeakGaelic launched in October 2021, with advice and funding from Bòrd na Gàidhlig. Further funding agreed for the next two stages of language resources.

— 3 —

PRÌOMHACHAS RO-INNLEACHDAIL 3:

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

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

- Beachdan air a chur a-steach gu 36 co-chomhairlean gus dèanamh cinnteach gu bheil a' Ghàidhlig agus a' choimhairsnachd Ghàidhlig air an gabhail a-steach ann an leasachadh poileasaidh agus ro-innleachd aig ìrean nàiseanta is roinneil na RA agus na h-Alba, a' gabhail a-steach Frèam Dealbhaidh Nàiseanta 4, ro-innleachdan eaconamach, cùisean taigheadais is còmhaghail a bharrachd air raon farsaing de chùisean foghlaim.

Brosnaich buidhnean agus pròiseactan eile gus poileasaidhean no planaichean Gàidhlig a thoir a-steach nan cuid obrach:

- Chaidh còmhraidhean a chumail le 6 buidhnean san treas roinn agus chaithd 7 iomairtean a bhrosnachadh gus planaichean Gàidhlig saor-thoileach a chruthachadh.

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

- 6 conaltradh air a lìbhrigeadh tro chonaltradh dìreach le luchd-poileataigs nàiseanta;
- Artaigealan ann an Holyrood Magazine agus Scottish Local Authority News;
- agus coinneamhan aig Buidheann Thar-phàrtaidh na Gàidhlig.

Leudaich ruigsinneachd iomairt #Cleachdi;

- Rinn sinn a' chiad grad-shuirbhidh 24-uair a thide againn air cleachdad na Gàidhlig agus #Cleachdi le toraidhean fior mhath (còrr air 430 freagairtean, a' sealltainn gu bheil 75% de dhaoine a' cleachdad na Gàidhlig gach latha);
- Chuir sinn ris an ruigsinneachd againn le 23% air seanailean nam meadhanan sòisealta (chithear stadastaireachd air td 71).

STRATEGIC PRIORITY 3:

MORE PEOPLE IN SCOTLAND ARE POSITIVE ABOUT GAELIC LANGUAGE AND CULTURE

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

- 36 consultations submitted to ensure that Gaelic and the Gaelic community were included in the development of policy and strategy at UK and Scottish national and regional levels, included National Planning Framework 4, economic strategies, housing and transport matters as well as a wide range of educational matters.

Encourage other organisations and projects to introduce Gaelic policies or plans in their work:

- Discussions held with 6 third-sector organisations and 7 initiatives were encouraged to develop voluntary Gaelic language plans.

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

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

Extend reach of #Cleachdi initiative:

- Carried out the first 24-hour snap survey on Gaelic and #Cleachdi use with impressive results (over 430 returns, showing 75% of people using Gaelic daily);
- Increased our reach on social media channels by 23% in 21/22 (see pp 71 for stats).

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

- Prìomh theachdaireachdan air an sgaoileadh ann am brathan naidheachd air pròiseactan agus buidhnean maoinichte, agus maoineachadh airson rannsachadh le Comhairle Baile Ghlaschu air Gàidhlig agus sunnd;
- Slat-tomhais sunnd air a thoirt a-steach san sgeama thabhartasan coimhearsnachd;
- Chaidh pàipear a' cruthachadh a' toirt geàrr-chunntas air rannsachadh eadar-nàiseanta air a' cheangal eadar mion-chànanan agus sunnd.

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

- Key messages distributed in press releases on funded projects and organisations, and funding provided for research by Glasgow City Council on Gaelic and wellbeing;
- Wellbeing criterion introduced in community grant scheme;
- Paper summarising international research on connection between minority languages and wellbeing created.



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

- 4 -

PRÌOMHACHAS RO-INNLEACHDAIL 4:

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

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

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

Chaidh plana gnìomh a chur an sàs gus na poileasaidhean agus an conaltradh mun deidhinn, ùrachadh gus dèanamh cinnteach gu bheilear gan tuigsinn agus gu bheilear gan leantainn;

- Tha Prògram ath-nuadhachaiddh an sàs agus ga chur an gnìomh le conaltradh cunbalach mu phoileasaidhean mar phàirt den phròiseas inntrigidh foirmeil agus tha e na chuspair seasmhach airson coinneamhan an luchd-obrach gu lèir gach cola-deug.

STRATEGIC PRIORITY 4:

BÒRD NA GÀIDHLIG CONTINUES TO DEVELOP HOW IT WORKS

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

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

An action plan implemented for the renewal and communications surrounding our policies to ensure understanding and compliance:

- Programme for renewal in place and being actioned with regular communication on policies as part of formal induction process and a standing item for the fortnightly all-staff meetings.



15

A' toirt seachad leasachadh air feadh na buidhne:

- Chaidh 100% den Phlana Leasachaidh a lìbhrigeadh ron t-Samhain 2021 (b' e an targaid 80% ron Mhàrt 2022);
- Chaidh Aithisg a thoirt seachad air an Aithris Luach as Fheàrr agus Aithris ùr dhan Chomataidh Sgrùdaidh is Dearbhachd airson na bliadhna seo;
- 3 cleachdaidhean ùra de theicneòlas air an cur an gnìomh airson a bhith nas èifeachdaiche agus gus an t-uallach obrach a lùghdachadh;
- Plana siubhail gnìomhachais air a chruthachadh gus cur ri targaidean lùghdachadh carboin.

Deliver improvement across the organisation:

- 100% of the Improvement Plan delivered by November 2021 (target was 80% by March 2022);
- Report presented on Best Value Statement and a renewed Statement to Audit and Assurance Committee for current year;
- 3 new uses of technology implemented to become more effective and reduce workload;
- Business travel plan created to contribute to carbon reduction targets.



16



ÀIREAMHAN AIRSON 2021/22 IN NUMBERS

A' Ghàidhealtachd/Highland

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



Na h-Eileanan Siar/Western Isles

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



Glaschu/Glasgow

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



2020/21

A' Ghàidhealtachd/Highland

- Taic air aontachadh/Support agreed **£1,305,000** • 81 Àireamh de phròiseactan/projects

Na h-Eileanan Siar/Western Isles

- Taic air aontachadh/Support agreed **£1,390,000** • 55 Àireamh de phròiseactan/projects

Glaschu/Glasgow

- Taic air aontachadh/Support agreed **£689,000** • 39 Àireamh de phròiseactan/projects

Earrá-Ghàidheal is Bòd/Argyll & Bute

- Taic air aontachadh/Support agreed **£391,000** • 24 Àireamh de phròiseactan/projects

Dùn Èideann/Edinburgh

- Taic air aontachadh/Support agreed **£158,000** • 17 Àireamh de phròiseactan/projects

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 fiosrachaидh mu gach pròiseact a mhaoinch 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](#).

Tha an graphaig gu hìosal a' sealltainn far an robh na còig ìrean as àirde de chosgais ann an 2021/22.

The graphic below shows where the five highest levels of spend were in 2021/22.

Earra-Ghàidheal is Bòd/Argyll & Bute

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



Dùn Èideann/Edinburgh

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



2021/22

PRÒISEACTAN/DAOINE/BUIDHNEAN

PROJECTS, PEOPLE, GROUPS

PRÌOMH BHUIDHNEAN GÀIDHLIG
MAOINICHTÉ

MAIN FUNDED GAELOP ORGANISATIONS

£1.7m

2020/21: £1.9m

Pròiseactan/Daoine/Buidhnean
Projects / People / Groups

2020/21: 14

14

MAOIN GNÌOMHACHAIDH ACHD
NA GÀIDHLIG (TAIC DO BHUIDHNEAN POBLACH)

GAELOP LANGUAGE ACT IMPLEMENTATION
FUND (SUPPORT TO PUBLIC BODIES)

£763k

2020/21: £541k

2020/21: 25, Buidhnean/groups

46 Pròiseactan/Projects

28
70

Buidhnean
Bodies
Pròiseactan
Projects

TAIC FREUMHAN COIMHEARSNACHD
COMMUNITY GRANT SCHEME

£100k

2020/21: £133k

Pròiseactan/Daoine/Buidhnean
Projects / People / Groups

2020/21: 64

38

TAIC DO BHUIDHNEAN TRÀTH-
BHЛИАДНІЧЕАН
SUPPORT TO EARLY YEARS GROUPS

£81k

2020/21: £64k

Pròiseactan/Daoine/Buidhnean
Projects / People / Groups

2020/21: 16

19

TAIC DO DH'OLEANAICH TEAGAISG
STUDENT TEACHER SUPPORT

£63k

2020/21: £67k

Pròiseactan/Daoine/Buidhnean
Projects / People / Groups

2020/21: 47

47

DUAISEAN EILE
OTHER AWARDS

£412k

2020/21: £1.2m

Pròiseactan/Daoine/Buidhnean
Projects / People / Groups

2020/21: 49

20



18

MAOIN COVID-19

£n/a

2020/21: £283k

Pròiseactan/Daoine/Buidhnean
Projects / People / Groups

2020/21: 53

n/a

COLMCILLE

£102k

2020/21: £43k

Pròiseactan/Daoine/Buidhnean
Projects / People / Groups

2020/21: 9

17SGEAMA NAN OIFIGEARAN GÀIDHLIG
GAELIC OFFICER SCHEME**£244k**

2020/21: £n/a

Pròiseactan/Daoine/Buidhnean
Projects / People / Groups

2020/21: n/a

11

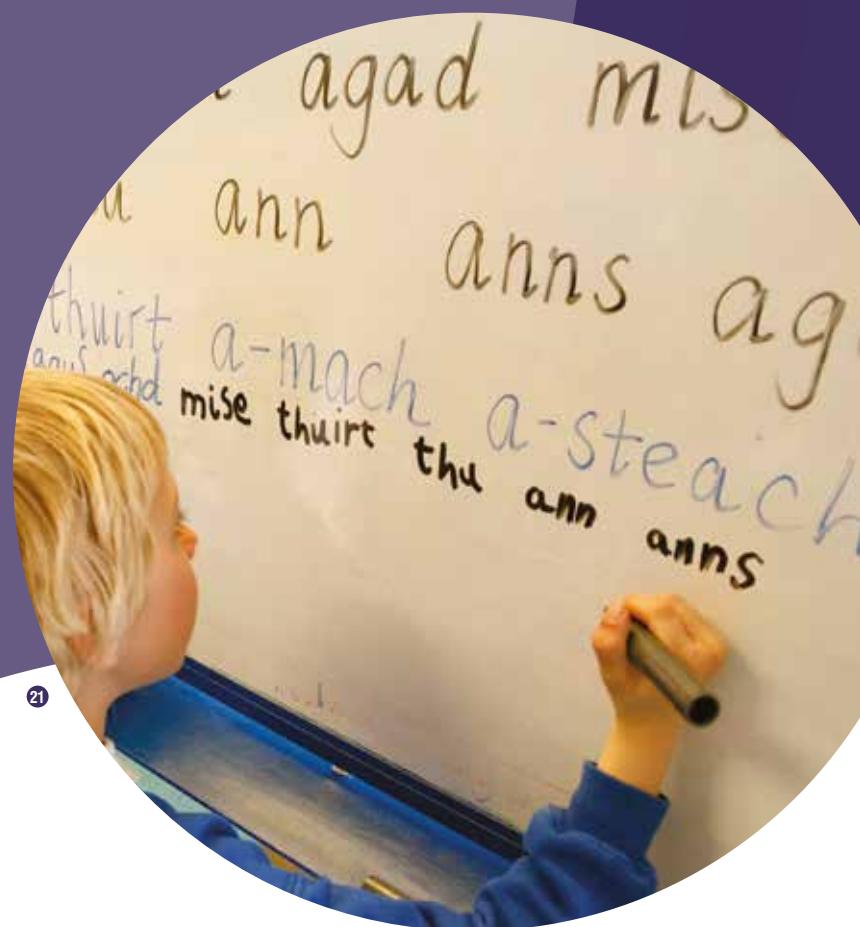


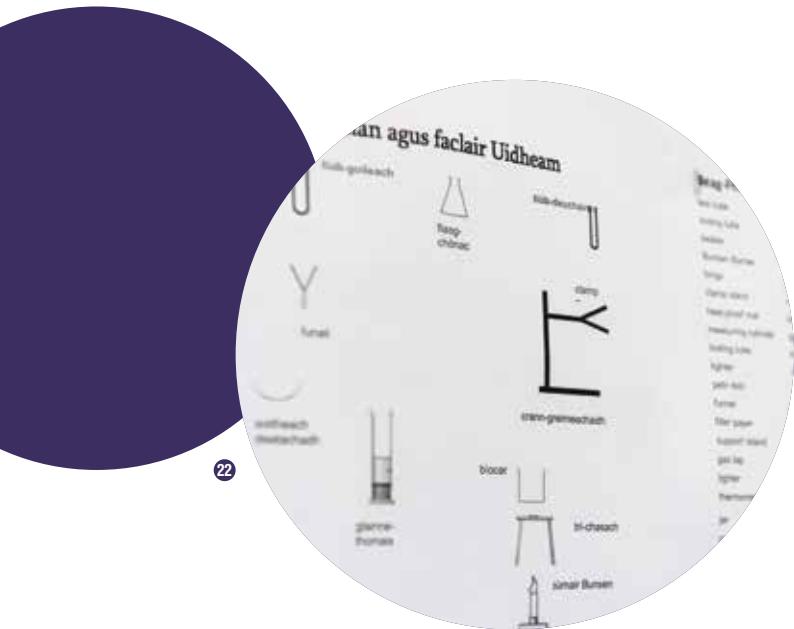
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20

PROSBAIGEAN SPOTLIGHTS





#DÈANDIOFAR

Chuir sinn iomairt ùr air bhog leis an tiotal [#DèanDiofar](#) a tha ag amas air daoine air feadh an t-saoghail a bhrosnachadh gus beachdachadh air dreuchd ann am foghlam Gàidhlig. Bha seo mar thoradh air a' ghealtnasan ann am Plana Nàiseanta na Gàidhlig a' toirt prìomhachas do bhrosnachadh luchd-teagaisg tro mheadhan na Gàidhlig: fastadh, foghlam, suidheachadh agus gleidheadh.

Le bhidiothan agus fiosrachadh bho shianar thidsearan a tha a' teagasc ann am foghlam Gàidhlig aig an àm seo, tha e a' taisbeanadh nam buannachdan agus nan cothroman a th' ann dhan fheadhairinn a thèid a-steach dhan dreuchd. Tha seo agus foillseachadh GTCS, 'A bheil thu airson teagasc sa Ghàidhlig?', nan iomairtean a tha ag amas air dèiligeadh ris an iarrtas a tha a' sìor fhàs airson luchd-obrach foghlam proifeiseanta agus ris an fhàs san iarrtas airson Foghlam Gàidhlig air feadh na dùthcha.

Airson a dhol còmhla ri bileag an GTCS, chruthaich sinn Padlet gus na diofar shlighean gu teagasc sa Ghàidhlig a thoirt còmhla agus a cho-roinn, còmhla ri goireasan feumail. Faodar am bòrd-brath didseatach fhaicinn le bhith a' sganadh a' chòd QR air fòn-làimh. Airson a bhith furasta a chleachdad, tha na slighean air an cur ann am buidhnean a rèir Frèam lomraidh Eòrpach Choitcheann airson Chànanan (CEFR) a bheir comas do luchd-cleachdaidh measadh a dhèanamh air an ire de Ghàidhlig labhairteach agus a bheir dhaibh an comas cursa Gàidhlig a thaghadh a fhreagras air na feumalachdan aca. Tha na goireasan freagarrach do dhuine sam bith a tha airson foghlam Gàidhlig a dhèanamh aig ire fo-cheum no for-cheum, Gàidhlig a theagasc mar chuspair, cuspair àrd-sgoile a theagasc tro mheadhan na Gàidhlig, no do dhaoine a tha nan tidsearan teisteanichte a tha airson gluasad gu foghlam tro mheadhan na Gàidhlig.

#DÈANDIOFAR

We launched a new campaign entitled [#DèanDiofar](#) (make a difference) aimed at encouraging people worldwide to consider a career in Gaelic education. It followed on from the commitment based on the National Gaelic Language Plan to continue to prioritise Gaelic-medium (GM) teacher promotion, recruitment, education, placing and retention.

Showcasing videos and information from six teachers currently teaching in Gaelic education, it demonstrates the advantages and opportunities that await those who enter the profession. This combined with the GTCS publication, So You Want to Teach in Gaelic are initiatives which aim to address the increasing demand for professional education staff and the growth in demand for Gaelic Education across the country.

To complement the GTCS booklet, we created a Padlet to bring together and share the various routes into Gaelic teaching, along with some useful resources. The digital noticeboard can be accessed by scanning the QR code on a mobile device. For ease of use, the pathways are grouped according to the Common European Framework of Reference for Languages (CEFR) which enables users to assess their level of spoken Gaelic and equip them with the ability to choose a Gaelic language course suitable to their needs. The resources are suitable for anyone who wants to study Gaelic Education at undergraduate or postgraduate level, teach Gaelic as a subject, teach a secondary subject through the medium of Gaelic, or are a qualified teacher looking to transfer into Gaelic medium.



IOMAIRT BROSNACHAIDH AIRSON AN STIÙIRIDH REACHDAIL AIRSON FOGHLAM GÀIDHLIG

Bho chaithd fhoillseachadh le Bòrd na Gàidhlig ann an 2017, tha sinn air a bhith ag obair leis an Stiùireadh Reachdail gus cur ris a' chleachdadh aige. San t-Samhain 2021, libhriig Bòrd na Gàidhlig agus Comann nam Pàrant Nàiseanta iomairt brosnachaidh gus mothachadh a thogail air an Stiùireadh agus air foghla姆 tro mheadhan na Gàidhlig le coinneamhan poblach do theaghlaichean ann an Siorrachd Rinn Friù agus Fiobha, le iomairt naidheachd a' dol còmhla ri seo. Thug na coinneamhan fiosrachadh seachad mu foghla姆 tro mheadhan na Gàidhlig agus mar a ghabhadh a stèidheachadh anns na sgìrean sin.

Bha seo a' co-thaoibhadh ri dleastanasan nan ùghdarrasan ionadail gus foghla姆 tro mheadhan na Gàidhlig a bhrosnachadh san sgìre agus chaithd na coinneamhan a chumail le oifigearan bho na h-ùghdarrasan còmhla ri riochdairean bho Chomann nam Pàrant, a' bhuidheann nàiseanta a tha a' tabhann comhairle agus taic mu fhoghla姆 tron Ghàidhlig do phàrantan. Bha sinn air leth toilichte nuair a dh'ainmich na h-Ùghdarrasan ionadail ann an Rinn Friù agus Siorrachd Rinn Friù an Ear gum bi iad a' toirt seachad FtG bho sheisean 2022/23.

PROMOTIONAL CAMPAIGN FOR STATUTORY GUIDANCE FOR GAELIC EDUCATION

Since its publication by Bòrd na Gàidhlig in 2017, we have been working with the Statutory Guidance to develop its use. In November 2021, Bòrd na Gàidhlig and Comann nam Pàrant Nàiseant delivered a promotional campaign to raise awareness of the Guidance and of Gaelic-medium education with public meetings for families in Renfrewshire and Fife, accompanied by a press campaign. The meetings provided information about Gaelic-medium education and how it could be established in those areas.

This was aligned with the local authorities' responsibilities to promote the potential provision of Gaelic-medium Education in the area and officers from the authorities co-hosted the meetings along with representatives of Comann nam Pàrant, the national organisation which offers advice and support on Gaelic medium education to parents. We were delighted when the Local Authorities in Renfrew and East Renfrewshire announced that they will be providing GME from session 2022/23.



24

TEISTEANAS TEAGAISG A BHARRACHD

Ann an com-pàirteachas le Oïlthigh Shrath Chluaidh, agus le taic bho Chomhairle Choitcheann Teagaisg na h-Alba, tha sinn air Teisteanas Teagaisg a Bharrachd cruth-atharrachail a chur air bhog a leigeas le tidsearan Nuadh-chànanan san Àrd-sgoil cùrsaichean a thoirt seachad do luchd-ionnsachaидh na Gàidhlig mar phàirt de churraicealam nan nuadh-chànanan anns na sgoiltean aca. Bidh an teisteanas a' leudachadh agus a' neartachadh libhrigeadh chànanan na h-Alba, le tidsearan nuadh-chànanan, a nì an càrsa, comasach air Gàidhlig a theagasg a bharrachd air a' churraicealam nas traidiseanta de Fhraingis, Gearmailtis agus Spàinntis.

Dh'fhaodadh an dòigh-obrach ùr seo cruth-atharrachadh a thoirt air cànanan ann an Alba le bhith a' gabhail ceum fior mhòr gus luchd-labhairt ùra na Gàidhlig a chruthachadh. Cuiridh e cuideachd ri comas-cosnaidh na h-òigridh a tha an sàs ann an curraicealam Luchd-ionnsachaидh na Gàidhlig san sgoil, agus cleachdadh a' chànan a' fàs san àite-obrach.

'S e ochdnar thidsearan à ùghdarrasan ionadail Ghlaschu, Siorrhachd Lannraig a Tuath, agus Siorrhachd Dhùn Breatainn an lar a' chiad fheadhainn a chur a-steach airson a' phileit, agus na sgoiltean aca a' gealltann gun tèid a' Ghàidhlig a theagasg mar nuadh-chànan nuair a chriochnaicheas an luchd-teagaisg an càrsa barrantaichte. Às dèidh dhaibh an Teisteanas Teagaisg a Bharrachd a chriochnachadh, thèid an luchd-teagaisg a chlàradh gu h-oifigel le GTCS mar thidsearan Gàidhlig mar Nuadh-chànan. Cuiridh seo ris an àireamh de thidsearan nuadh-chànanan clàraichte le GTCS aig a bheil comas Gàidhlig a theagasg ann an àrd-sgoiltean.

ADDITIONAL TEACHING QUALIFICATION (ATQ)

In partnership with The University of Strathclyde, and with support from the General Teaching Council Scotland, we launched a groundbreaking Additional Teaching Qualification which will enable Secondary Modern Languages teachers to provide courses for Gaelic learners as part of the modern languages curriculum on offer in their schools. The qualification will broaden and enrich Scotland's delivery of languages, with modern languages teachers, who undertake the course, able to teach Gaelic in addition to the more traditional curriculum of French, German and Spanish.

This fresh approach to delivery could change the face of the language in Scotland by providing a fundamental step in creating a new base of Gaelic speakers. It will also add to the employability of the young people who engage with Gaelic Learners curriculum at school, as use of the language grows in the workplace.

Eight teachers from Glasgow, North Lanarkshire, and West Dunbartonshire local authorities are the first to sign up for the pilot, with their respective schools guaranteeing Gaelic will be taught as a modern language upon the teachers' completion of the accredited course. Following completion of the ATQ, the teachers will become officially registered with the GTCS as teachers of Gaelic as a Modern Language. This will increase the number of GTCS registered modern languages teachers with the ability to teach Gaelic in secondary schools.

SGEAMA NAN OIFIGEARAN GÀIDHLIG

Thug Bòrd na Gàidhlig còrr is £500,000 do 21 pròiseact Gàidhlig mar phàirt de Sgeama nan Oifigearan Gàidhlig – maoin ùr a chaidh a dhealbhadh gus cothrom a thoirt do bhuidhnean gus neach-obrach fhastadh le fòcas air leasachadh a' chànan. Fhuair sinn tòrr mòr iarrtasan airson a' phrògraim, agus mar thoradh air sin chaidh am buidsean a dhùblachadh gus an t-iarrtas a choileanadh.

Chaidh iarrtasan a shireadh bho bhuidhnean san treas roinn a bha ag iarraidh dreuchd ùr a chruthachadh, no dreuchd leasachaидh Gàidhlig a leudachadh agus tha tabhartasan a' cumail taic ri dreuchdan oifigearan ann an coimhairsnachdan no roinnean far a bheil gainhead solar Gàidhlig aig an àm seo.

Tha Comann nam Pàrant Phort Rìgh, buidheann do phàrantan Gàidhlig air aon de ghrunn bhuidhnean a tha gu bhith a' faighinn buannachd bhon t-sruth maoineachadh ùr, agus iad air an tabhartas as mothà de £39,500 fhaighinn. Thèid am maoineachadh a chur ri bhith a' cruthachadh dreuchd Manaidsear Leasachaидh Gàidhlig ùr a chruthaicheas plana Gàidhlig dhan Eilean Sgitheanach is Ratharsair. Am measg buidhnean eile a fhuair maoineachadh, tha Coimhairsnachd Bharraigh agus Bhatarsaigh a fhuair maoineachadh £25,000 airson Oifigear Leasachaيدh Gàidhlig ùr. Fhuair Young Scot buannachd cuideachd, a' faighinn còrr is £13,000 airson dreuchd Neach-taic Didseatach Gàidhlig a chumail a' dol.

Chaidh obair phor-ghnìomhach aig Culture, Heritage and Arts Assembly Argyll and Isles (CHARTS) ann an leasachadh nan ealan air feadh Earra-Ghàidheal aithneachadh le duais de £25,000 airson Oifigear Cultar Gàidhlig, agus ann an spòrs tha Comann na Camanachd air £16,000 fhaighinn gus Oifigear Leasachaيدh Gàidhlig fhastadh. Bidh Ionad Ghàidhlig Dhùn Èideann cuideachd a' fastadh Oifigear Leasachaيدh gus na ciad ìrean de chruthachadh ionad Gàidhlig ann an Dùn Èideann a thoirt air adhart às dèidh maoineachadh fhaighinn.

GAEILIC OFFICERS SCHEME

Bòrd na Gàidhlig awarded over £500,000 to 21 Gaelic projects as part of the Gaelic Officers Scheme – a new fund designed to enable organisations to employ member of staff focused on developing the language. We were inundated with applications for the programme, resulting in budget being more than doubled to meet demand.

Applications were sought from third-sector organisations looking to create a new post, or to extend an existing Gaelic development position and awards support officer posts in communities or sectors that currently have a lack of Gaelic provision.

Comann nam Pàrant Port Righ, the Gaelic Parent Council, is one of a number of organisations set to benefit from the new funding stream, following the largest award of £39,500. The funding will be put towards the creation of a new Gaelic Development Manager position which will create a Gaelic plan for Skye and Raasay. Other groups included Coimhairsnachd Bharraidh agus Bhatarsaigh (Barra and Vatersay Community), who received £25,000 funding for a new Gaelic Development Officer. Young Scot also benefitted, receiving over £13,000 for the continuation of an existing Gaelic Digital Assistant post.

Culture, Heritage and Arts Assembly Argyll and Isles' (CHARTS) pro-active work in developing the arts throughout Argyll was recognised with an award of £25,000 for a Gaelic Culture Officer and in sports, the Camanachd Association received £16,000 to employ a Gaelic Language Development Officer. Ionad Ghàidhlig Dhùn Èideann will also hire a Development Officer to take forward initial stages of developing a Gaelic centre in Edinburgh following their funding.

A'DÈANAMH CINNTEACH GUN CLUINNEAR GUTH NA GÀIDHLIG

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

Chuir sinn mu 36 freagairtean a-steach gu co-chomhairlean poblach cuideachd air cùisean leithid:

- Frèam Planaidh Nàiseanta 4 a' comhairleachadh gum feumadh am Frèam-obrach a bhith a' gabhail a-steach àite cudromach na Gàidhlig an dà chuid ann an dualchas cultarail do-bheantainn, agus a cheart cho cudromach, a h-àite ann an eaconamaidh na h-Alba agus na tha i a' cur rithe;
- cho cudromach 's a tha a' Ghàidhlig agus luchd-labhairt na Gàidhlig ann an leasachadh Còraichean is Dleastanasan Fearainn;
- gu bheil e ro-chudromach gun gabh Measadh Buaidh Coimhearsnachd Eileanach a leudachadh airson a bhith a' gabhail a-steach measadh air a' bhuaidh air a' Ghàidhlig bho ro-innleachdan nàiseanta is roinneil ùra no ùraichte;
- stèidheachadh sgìrean-sgoile airson foghlam Gàidhlig;
- gum bu chòir siubhal bus an-asgaidh do dhaoine fo 22 a leudachadh gu siubhal aiseig an-asgaidh do dhaoine fo-22 a tha a' fuireach sna h-eileanan gus am bi solarachadh cothromach ann agus gus cuideachadh le bhith a' neartachadh seasmhachd sluagh nan eilean.

Bidh sinn a' foillseachadh nam freagairtean air fad air an làraich-lìn againn agus gan togail gu cunbalach anns na meadhanan sòisealta againn gus cur ri tuigse air àite na Gàidhlig ann an Alba.

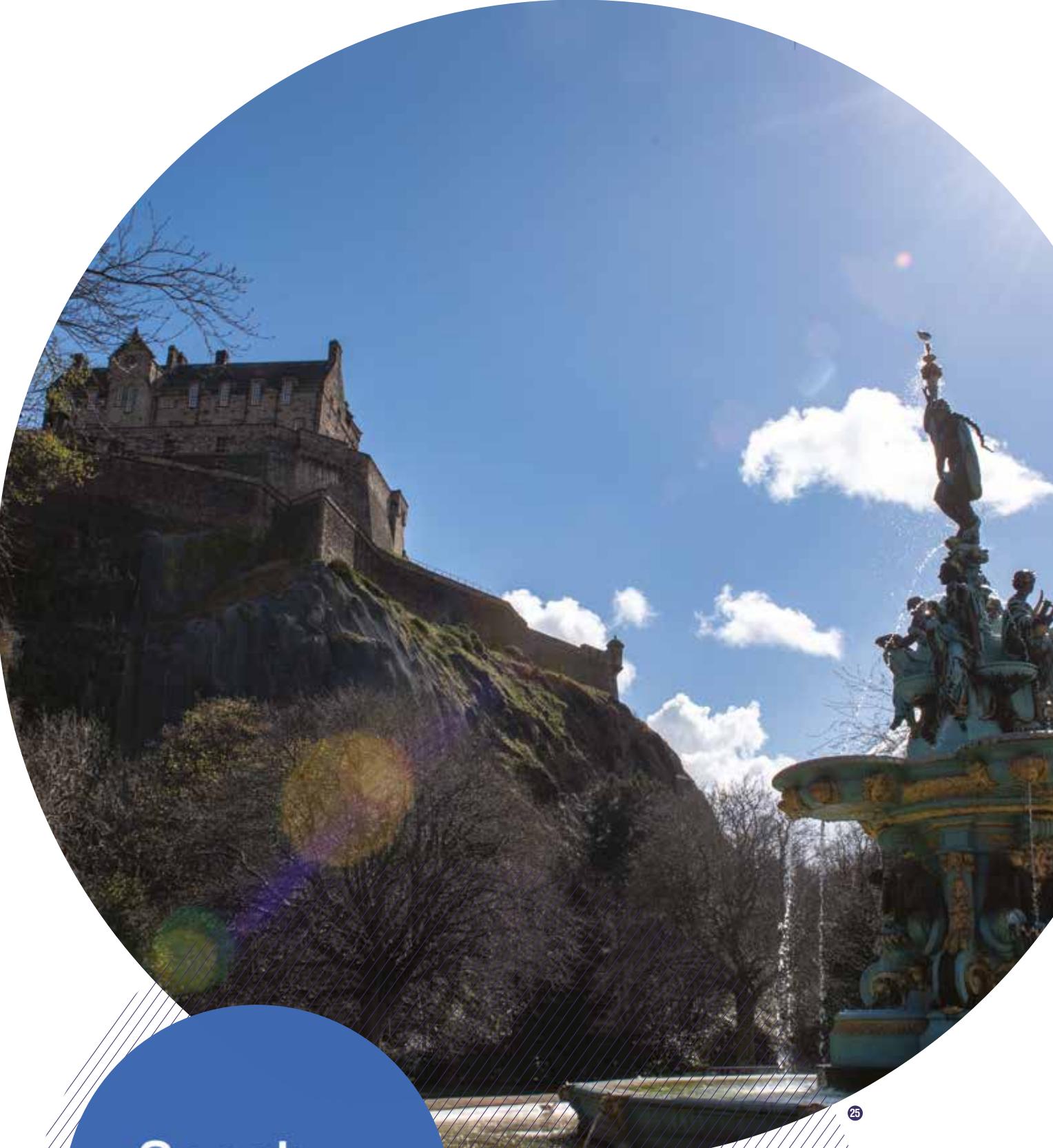
ENSURING THE GAELIC VOICE IS HEARD

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

We also submitted some 36 responses to public consultations on issues such as:

- National Planning Framework 4 advising that the Framework needed to include the importance role of Gaelic in both intangible culture heritage, and equally important, its place and contribution to the economy of Scotland;
- the importance of Gaelic language and Gaelic speakers in the development of Land Rights and Responsibilities;
- the necessity of ensuring that Island Community Impact Assessments are expanded to include the assessment of the impact on Gaelic of new or refreshing national and regional strategies;
- the establishment of school catchment areas for Gaelic education provision;
- that the provision of free bus travel for u-22s should be expanded to free ferry travel for u-22s who are island residents in order to have equity of provision and to help strengthen the sustainability of island populations.

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



Speak
Gaelic

COILEANADH IONMHASAIL

Tha Leabhran an Riaghaltas airson Aithisgean Ionmhasail (FReM 2021/22) a dh'fhoillsich Roinn Ionmhais na Banrigh a' sealltainn a' chrutha sam bu chòir an Aithisg Bhliadhnaidh is Cunntasan a bhith a' nochdadadh. Tha an Tabhartas gus Cuideachadh ("GIA") air a ghabhail a-steach mar phàirt den Mhaoin Choitchinn a chìtheart san Aithris air Atharrachaidhean ann an Earrainnean Luchd-pàighidh Chisean an àite a bhith san Aithris air Caiteachas Lom lomlan airson na bliadhna. Tha an caiteachas is an teachd-a-steach eile gu lèir anns an Aithris air Caiteachas Lom lomlan.

Tha Bòrd na Gàidhlig a' dèanamh aithris air fo-chosg lom de £0.065m (2020/21 - tar-chosg de £0.081m) mu choinneamh an Tabhartas gus Cuideachadh a fhuras bho Riaghaltas na h-Alba.

FINANCIAL PERFORMANCE

The Government Financial Reporting Manual (FReM 2021/22) 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 underspend of £0.065m (2020/21 - £0.081m overspend) against the Scottish Government's Grant-in-Aid allocation.



	2021/22 £m	2020/21 £m	
A' Mhaoin Choitcheann air a toirt air adhart	0.084	0.275	General Fund brought forward
A' Mhaoin Choitcheann air a giùlan air adhart	0.184	0.084	General Fund carried forward
Fo-chosg / (ro-chosg) sa bhliadhna	0.100	(0.191)	Surplus / (Deficit) in the year
Atharraichean cunntasachd	(0.035)	0.110	Accounting adjustments
Fo-chosg lom de dh'airgead/ (ro-chosg)	0.065	(0.081)	Net cash Underspend / (Overspend)
Air a riochdachadh le:			Represented by:
Fo-chosg air Cosgaisean Ruith	0.129	0.126	Underspend on Running Costs
(Ro-chosg)/fo-chosg sa bhliadhna air Cosgaisean Leasachaидh	(0.064)	(0.207)	(Overspend) on Development Costs
Fo-chosg/(ro-chosg) sa bhliadhna	0.065	(0.081)	Underspend / (Overspend) in the year

Tha an Aithris air an t-Suidheachadh ionmhasail a' sealltainn fhèicheanasan lom de £1.070m (2020/21 – fèicheanasan lom de £1.462m). Tha seo air obrachadh a-mach le bhith a' toirt air falbh a' challa ann an Cùl-stòr nam Peinseanan £1.254m (2020/21 - £1.546m) bhon chòrr sa Mhaoin Choitchinn de £0.184m (2020/21 - £0.084m). Air 31 Màrt 2022 bha fèicheanasan lom ann am maoin nam peinnseanan luach £1.254m (2020/19 - £1.546m) agus sin air obrachadh a-mach a rèir IAS 19. Tha am fèicheanas seo air a dhol sios £0.292m gu ire mhòr mar thoradh air atharrachaidhean anns na beachdan ionmhasail, 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 116) agus an Aithris air Atharraichean ann an Earrainnean Luchd-pàighidh Chìsean (taobh-duilleig 119).

Ged a tha na Cunntasan seo a' dèanamh aithris air an t-suidheachadh a thaobh fhèicheanasan lom, chaidh an ullachadh le dùil gun cùm a' bhuidheann a' dol agus tha sin a' cumail ri FReM. Faicibh taobh-duilleig 121 airson aithris air buidheann a tha a' cumail a' dol.

Fèicheanasan Peinnsein

Rinn Hymans Robertson LLP sgrùdadadh air so-mhaoinean is uallaichean plana peinnsein Bhòrd na Gàidhlige. A rèir na h-aithisge aca, ri linn atharraichean air na beachdan ionmhasail a chaidh a ghabhail, bha call de £0.480m ann (2020/21 - call de £1.405m). Ri linn ath-thomhas air toraidhean bho sho-mhaoinean, bha buannachd de £0.077m ann (2020/21 - buannachd £0.861m).

The Statement of Financial Position shows net liabilities of £1.070m (2020/21 - net liabilities of £1.462m). This comprises the balance in the General Fund of £0.184m (2020/21 - £0.084m) less the deficit on the Pension Reserve £1.254m (2020/21 - £1.546m). At 31 March 2022 the net pension fund liability in terms of IAS 19 was £1.254m (2020/21 - £1.546m). This liability has decreased by £0.292m due mainly to changes in financial assumptions and positive returns on assets. Further information can be found in the Accounts and attached notes, in particular in the Statement of Comprehensive Net Expenditure (page 116) and Statement of Changes in Taxpayers' Equity (page 119).

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 121 for statement on going concern.

Pension Liabilities

The assets and obligations of the Bòrd na Gàidhlige pension plan were reviewed by Hymans Robertson LLP. According to their report, the changes in financial assumptions have resulted in a gain of £0.480m (2020/21 - £1.405m loss). Due to the re-measurement of the return in assets there was a gain of £0.077m (2020/21 - £0.861m gain).

Chithear am poileasaidh cunntasachd airson na maoine seo ann an nòta 2 (air taobh-duilleig 120) airson nan Cunntasan. Gheibhear fiosrachadh foillsichte a thaobh IAS 19 ann an nòta 11 (taobhan-duilleig 137 gu 139). Gheibhear fiosrachadh eile mu pheinnseanan san Aithisg air Tuarastalan, taobhan-duilleig 94 gu 100.

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

Tha poileasaidhean soilleir aig Bòrd na Gàidhlig gus stad a chur air coirbteachd is bribearachd. 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 £5.579m airson 2021/22 (2020/21 £5.329m) 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 2021/22 bha suidheachadh an airgid mar a leanas:

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

Tha an clàr gu h-àrd a' dèanamh aithris air fo-chosg de £0.065m (2020/21 ro-chosg de £0.081m) air stèidh airgid mu choinneamh an Tabhartais gus Cuideachadh. Fhuaradh aonta bhon Roinn Maoineachaidh gus maoinean ath-riarachadh agus gus maoinean nach deach a chosg a thoirt air adhart dhan ath bhliadhna ionmhais.

The accounting policy for this fund is given in note 2 (on page 120) to the Accounts. IAS 19 disclosures are given in note 11 (on pages 137 to 139 inclusive). Other pension information is given in the Remuneration Report on pages 94 to 100.

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 2021/22 of £5.579m (2020/21 - £5.329m) split across the budget.

Bòrd na Gàidhlig is required to operate within the financial allocation determined by Scottish Ministers for the year. In 2021/22 the cash position was as follows:

2020/21				
Tabhartas gus Cuideachadh	Toradh Outturn £m	Riarachadh Allocation £m	Seachranachd Variance £m	Grant in Aid
Priomh 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
Ionlan	5.410	5.329	+0.081	Total

The above table reports a net underspend of £0.065m (2020/21 overspend of £0.081m) on a cash basis against the Grant-in-Aid allocation. Approval was obtained from the Sponsor Division to reallocate funds and to carry unspent monies forward to the following financial year.

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'iaras iad, thèid seo innse do luchd-solarachaidh. Bidh Bòrd na Gàidhlig a' coileanadh nan riatanasan a tha Riaghaltas na h-Alba air a stèidheachadh a thaobh a bhith pàigheadh chompanaidhean beaga, sin gum bithear ag amas air am pàigheadh taobh a-staigh 10 latha. Chaidh 98% de na fàirdealan a phàigheadh taobh a-staigh 10 latha agus chaidh 100% dhiubh a phàigheadh taobh a-staigh 30 latha (2020/21 – 97% taobh a-staigh 10 latha, 100% taobh a-staigh 30 latha). B' e an ùine a thug e dhuinn sa chumantas luchd-fiach a phàigheadh sa bhliadhna a dh'fhalbh 1.6 làithean (2020/21 – 2.4 làithean), agus chaidh sin obrachadh a-mach le bhith a' coimhead air an ùine a thug e gach fàirdeal a phàigheadh tron bhliadhna.

Conaltradh

Chaidh crìoch a chur air ro-innleachd còig bliadhna Bòrd na Gàidhlig san t-Samhain 2019 agus tha obair a' dol gu math gus conaltradh nas fheàrr a bhith ann air an taobh a-staigh is taobh a-muigh. Thàinig Neach-taic Conaltraidh a dh'obair còmhla ris an Oifigear Conaltraidh làrn-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 conaltraidh 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 bhuaidh adhartaich 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' ghniomhachd a bharrachd seo, cho math ri làrach-lìn ûraichte, 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. 98% of invoices were paid within 10 days and 100% within 30 days (2020/21 – 97% within 10 days, 100% within 30 days). The average time taken to pay creditors during the year was 1.6 days (2020/21 – 2.4 days), calculated by examining the payment period for all invoices in the year.

Communications

Bòrd na Gàidhlig's five-year Communications Strategy was completed in November 2019 and work to develop better internal and external communication has progressed well. Our 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 2022 Audience as at 31 March 2022	Luchd-amais air 31 Màrt 2021 Audience as at 31 March 2021
Twitter; Facebook; Instagram; LinkedIn YouTube	17,005 luchd-leantainn/followers (+23%)	13,829 luchd-leantainn/followers
www.gàidhlig.scot	25,490 luchd-cleachdaidh/users (+50%)	16,949 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 Fiosrachaidh (Alba) 2000. Tha sinn air gabhail ris an Sgeama Foillseachaidh Modail aig Coimiseanair Fiosrachaidh na h-Alba agus bidh sinn a' cumail ris an stiùireadh sin nuair a tha sinn a' dèiligeadh ri iarrtasan fo Achd Saorsa an Fiosrachaidh. Ann an 2021/22, fhuair Bòrd na Gàidhlig seachd iarrtasan Saorsa Fiosrachaidh, an coimeas ri naoi ann an 2020/21.

Dion dàta

Tha obair gus cumail ri reachdas dion dàta air a stiùireadh le plana gnìomh leantainneach, agus chaidh adhartas a dhèanamh anns gach raon ann an 2021/22. Chùm sinn oirnn a' toirt seachad trèanadh do luchd-obrach agus Buill a' Bhùird tron bhliadhna le prògram nas speisealaiche de leasachadh sgilean a' dol air adhart ann an riaghlaigh chlàran agus riaghlaigh fiosrachaidh san fharsaingeachd.

Nithear sgrùdadadh air a' phhana gnìomh gach mìos agus thathar air cumail oirnn le sgrùdadadh leantainneach air dion dàta gus sùil a chumail air irean. Bithear a' cur a-steach ùrachaidhean dion dàta dhan sgioba-stiùiridh tron bhliadhna agus chun a' Bhùird gach bliadhna. Tron bhliadhna, chuir sinn a-steach an Lèirmheas Ùrachaidh air Adhartas gu Clàran Nàiseanta na h-Alba agus b' e am measadh adhartais aca: Tha an Sgioba Measaidh air ath-sgrùdadadh a dhèanamh air tagradh Aithris Adhartas Bhòrd na Gàidhlig agus tha iad ag aontachadh gu bheilear fhathast a' beachdachadh air na h-ullachaidhean ceart a thaobh làimhseachadh chlàran a tha air am mìneachadh leis na diofar eileamaidean ann am plana an ùghdarrais. Tha an Sgioba Measaidh a' moladh oidhirpean an ùghdarrais seo gus am Plana Stiùiridh Chlàran aca a chumail fo sgrùdadadh.

Corporra

Dh'aontaich am Bòrd ri grunn phriomh ro-innleachdan am-bliadhna, a' gabhail a-steach a' Phhana Feachd-obrach ùraichte againn, agus rinn iad ath-sgrùdadadh air a' Plana Ionmhais Meadhan-ùine againn. Chaidh Plana Leasachaidh 2020/21 a chur an gnìomh agus dh'aontaich am Bòrd gun robh e iomchaidh gluasad gu pròiseas leasachaidh leantainneach, a' toirt obair Buidheann-stiùiridh a' Phhana Leasachaidh gu crìch. Lean obair shusbainteach ann an 2021/22 air leasachaidhean a bharrachd agus tha seo a' leantainn mar phàirt den phrògram leasachaidh leantainneach againn. Rinn sinn ath-sgrùdadadh cuideachd air an Aithris Luach as Fheàrr againn.

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 2021/22, Bòrd na Gàidhlig received seven Freedom of Information requests, compared with nine in 2020/21.

Data Protection

Work to maintain compliance with data protection legislation is managed with a rolling action plan, with progress made in all areas during 2021/22. Training for staff and Board Members continued to be 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 maintained. Data protection updates are submitted to the senior management team throughout the year and to the Board on an annual basis. During the year, we submitted our Progress Update Review to National Records of Scotland and their assessment of progress was: The Assessment Team has reviewed Bòrd na Gàidhlig's Progress Update submission and agrees that the proper record management arrangements outlined by the various elements in the authority's plan continue to be properly considered. The Assessment Team commends this authority's efforts to keep its Records Management Plan under review.

Corporate

The Board approved a number of key strategies this year, including our updated Workforce Plan, and reviewed our Medium-term Financial Plan. The Improvement Plan for 2020/21 was implemented and the Board agreed that it was appropriate to move to a continuous improvement process, bringing the work of the Improvement Plan Steering Group to a conclusion. Work was continued in 2021/22 to implement further improvements and this continues as part of our continuous improvement programme. We also reviewed our Best Value Statement.

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

- ionnsachadh agus leasachadh;
- slàinte agus sàbhailteachd;
- mì-ghnàthachadh stuthan;
- deagh shunnd agus dèiligeadh ri trom-uallach san àite-obrach;
- fòrladh;
- fòrladh màthaireil, athaireil, uchd-mhacachd, pàrantach co-roinnt agus fòrladh pàrant gun phàigheadh;
- obair shùrbailte; agus
- riaghlaadh neo-làthaireachd.

Daoine

Tha ar daoine, an cuid eòlais is sgilean, agus na beachdan is dòighean-giùlain aca fior chudromach a thaobh mar a choileanas a' bhuidheann a chuid obrach gu h-èifeachdach, agus do na h-oidhirpean gus luachan na buidhne a chur an sàs. Tha ar luchd-obrach deatamach do, agus aig cridhe ar n-obrach gus pròiseactan is seirbheisean a libhrigeadh; gus ceanglaichean a thogail le luchd-ùidhe is gus com-pàirtichean èifeachdach a thogail; agus gus Plana Nàiseanta na Gàidhlig 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 pròimhachasan a th' againn fhathast, agus tha e na amas againn dèanamh cinnteach gum bi àite-obrach fior mhath againn feuch an urrainn dhuinn na daoine as fheàrr a thàladh agus a chumail airson nan dreuchdan a th' againn. Sheall an suirbhidh bliadhnaid den luchd-obrach againn, a chaidh a dhèanamh sa Gibilean 2021, gun robh àrdachadh leantainneach ann an ìrean riarachais thairis air na còig pròimh raointean air an deach sgrùdadh a dhèanamh (misneachd luchd-obrach, riachas obrach, conaltradh, misean na buidhne agus sunnd pearsanta). Bha sgòran eadar 83% agus 91% (b' e 54% agus 74% a bh' ann airson nan aon raointean anns a' chiad sgrùdadh ann an 2018). Chùm sinn oirnn a' conaltradh le luchd-obrach tro shuirbhidhean goirid cunbalach air sunnd agus planadh airson tilleadh gu oifisean.

Ann an 2021/22, rinn sinn atharrachaidhean air na dòighean sa beil sinn a' stiùireadh an luchd-obrach agus air eagrachadh an sgioba-obrach againn, leithid:

- a' cumail air adhart leis an taic a bharrachd airson sunnd agus an obair againn bhon taigh a leantainn

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:

- learning and development;
- health and safety;
- substance abuse;
- stress management and wellbeing in the workplace;
- leave;
- maternity, paternity, adoption, shared parental and unpaid parental leave;
- flexible working; and
- managing absence.

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% (54% and 74% for the same areas in the first survey in 2018). We continued to engage with staff through regular short surveys on wellbeing and planning for returning to offices.

During 2021/22 we made a number of changes to the way we manage and organise our workforce, including:

- continuing the increased support for wellbeing as we continued to work at home

- a' leabachadh nan luachan buidhne aontaichte againn tro phlanaichean obrach pearsanta agus coinneamhan luchd-obrach
- ag ùrachadh a' phlana luchd-obrach 3 bliadhna againn
- a' leabachadh leasachadh leantainneach tro bhith a' comharrachadh ghnìomhan, gam planadh agus gan ath-sgrùdadh
- a' cumail oirnn le bhith a' dèanamh shuirbhidhean mu shunnd gus leasachaidhean a bharrachd a chomharrachadh gus taic a chumail ris an sgioba
- chùm sin oirnn leis an t-suirlbhidh bliadhnailean mu chonaltradh anns a' bhuidhinn
- plana conaltraidh a-staigh air a chur an gnìomh
- obair a bharrachd gus cur ri sgilean ceannais agus stiùireadh dhaoine ann an obair na buidhne; agus
- a' cruthachadh dòighean a bharrachd agus dòighean nas fheàrr gus cur ri com-pàirteachadh luchd-obrach ann an obair na buidhne.

Chaidh an treas co-labhairt againn dhan luchd-obrach air fad 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 a' dèanamh feum air poileasaidh obrach sùbailte bhon taigh agus a' bhliadhna seo a' dol air adhart, tha sunnd fhathast na phrìomhachas, le ùrachaidhean cunbalach 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.

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 dhleastanasan laghail gus dèanamh cinnteach gun tèid dèiligeadh ris gach neach-obrach ann an dòigh cho-ionann agus cha toir na leanas buaidh air sin: gnè, suidheachadh pòsaidh/companas catharra, aois, cinneadh, leatromachd agus càram leanaibh, taobhadh feise, ciorram, creideamh no na tha neach a' creidsinn, no ath-bhualeachadh gnè agus suidheachadh cosnaidh, uallach càram no ballrachd ann an aonadh-ciùird. Bithear a' fastadh dhaoine agus a' buileachadh àrdachadh dreuchd orra a rèir cho airidh 's a tha iad agus air stèidh harpaiseach a tha cothromach is fosgaite.

- embedding our agreed set of organisational values through personal work plans and staff meetings
- the renewal of our 3-year workforce plan
- embedding continuous improvement through identifying actions, planning and reviewing them
- continuing to carry out wellbeing surveys to identify additional developments to support the team
- continued the annual survey about communication in the organisation
- implemented the 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.

Our third all-staff conference was 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 taking advantage of flexible working policies, 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.

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.

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

Dleastanas Co-ionannachd na Roinne Poblaich

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

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

Adhartas le bhith ag àbhaiseachadh Dleastanas Co-ionannachd na Roinne Poblaich 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 priomh 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' sgrùdadadh foirmichean-sgrùdaidh co-ionannachd airson fastadh, luchd-obrach a bhios a' fàgail agus luchd-obrach a th' againn an-dràsta, agus do dhaoine a gheibh maoineachadh bho Bhòrd na Gàidhlig.

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

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

Public Sector Equality Duty

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

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

Progress with Mainstreaming the PSED

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

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

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

Gheibhear tuilleadh fiosrachaидh mu bhith a' dèanamh Dleastanas Co-ionannachd na Roinne Poblaich na nì ábhaisteach nar n-obair air an lìrach-lìn againn.

Aithris air Co-ionannachd Pàighidh

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

Tha 14 boireannaich agus 7 fireannaich ag obair aig a' Bhòrd (2020/21 – 15 boireannaich agus 7 fireannaich). Tha am pàigheadh a gheibh boireannaich gach uair a thìde sa chumantas aig ìre a tha 83.2% den ìre a th' ann sa chumantas airson fireannaich (2020/21 – 75.9%). Fhuras am figear seo le bhith a' dèanamh coimeas eadar a h-uile neach-obrach aig a' bhuidhinn. Tha a h-uile neach-obrach a tha san aon seòrsa dreuchd no ann an dreuchdan a tha coltach ri chèile a' faighinn pàigheadh a ràir 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 triùir bhoireannach agus còignear fhireannach air a' Bhòrd-stiùiridh air 31 Màrt 2022 (2020/21 – triùir fhireannach agus triùir 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'fiosrachadh mu Bhuill a' Bhùird gus cuideachadh le bhith a' brosnachadh is a' coileanadh gach taobh de DCRP agus am-bliadhna, dh'fhoillsich e an dàrna Aithisg Riochdachaidh Gnè aige.

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

Statement on Equal Pay

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

There are currently 14 female and 7 male employees (2020/21 – 15 female and 7 male) of Bòrd na Gàidhlig. The average hourly rate for females is 83.2% (2020/21 – 75.9%) 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 2022, Bòrd na Gàidhlig had three female and five male (2020/21 – 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 second Gender Representation Report.

Àrainneachd

Is e pòimh obair Bhòrd na Gàidhlig a bhith a' brosnachadh na Gàidhlig, agus tha e ag obair ann an com-pàirteachas gus cur ri neart a' chànan. 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 targайдean àrainneachdail aig Bòrd na Gàidhlig an-dràsta a th' air an suidheachadh le Riaghaltas na h-Alba, tha sinn a' cuimseachadh air adhartas gus cothromachadh-carboin a bhith againn. Mar thoradh air COVID-19, 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 brosnaichidh sinn dòighean-obrach seasmhach anns an obair againn.

Environment

Bòrd na Gàidhlig's core work is to promote Gaelic, and it works in partnership to improve the strength of the language. This work covers all areas of Scotland and makes a significant contribution to Scottish cultural life and education. While Bòrd na Gàidhlig currently has no environmental targets set by the Scottish Government, we are focused on progress to become carbon-neutral. A consequence of COVID-19 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 C Nicllinnein

Oifigeach Cunnatachail

24th Dàmhair 2022

Shona MacLennan

Accountable Officer

24th October 2022

“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 CUNNTACH- ALACHD

ACCOUNTABILITY
REPORT



27

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

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

AITHISG NAN STIÙRICHEAN

Facal-toisich

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

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 poblach, a' tighinn ro Aithisg nan Stiùrichean 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

Cairtean na Buidhne

Air a' Bhòrd-stiùridh tha an Cathraiche agus faodar suas ri aon Bhall deug neo-dhreuchdail a bhith ann. Bidh iad a' coinneachadh gu cunbalach tron bhliadhna. Air 31 Màrt 2022 bha am Bòrd air a dhèanamh suas den Chathraiche agus seachdnar Bhall neo-ghniomhach. Mar as trice bidh Buill a' Bhùird air a' Bhòrd-stiùridh airson ceithir bliadhna, ach dh'fhaodadh nach bithear daonna a' cumail ri seo gus dèanamh cinnteach gum bi leantalachd ann am ballrachd a' Bhùird. Airson fios mu Bhuill a' Bhùird-stiùridh, faicibh taobh-duilleig 76.

Bidh an làn Bhòrd-stiùridh a' coinneachadh gu cunbalach gus beachdachadh air cùisean a bhuineas ris na cinn-uidhe ro-innleachdail a tha sa Phlana Chorporra a chaidh aontachadh. Bithear a' cur coinneamh air dòigh gach ràith, le coinneamhan a bharrachd nuair a bhios feum orra. Bidh na coinneamhan air an cumail gu poblach, le ùmhachd 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 ceithir coinneamhan foirmeil aig an làn Bhòrd-stiùridh. 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 2021/22 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 2021/22 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

Organisational charts

The Board comprises the Cathraiche (Chair) and can have up to eleven non-executive Members and meets regularly throughout the year. At 31st March 2022 the Board comprised the Cathraiche and seven non-executive Members. The normal term of office for a Board Member is four years, although lengths of appointments may be varied to ensure continuity of Board membership. For Board Member detail, see page 76.

The full Board meets regularly to consider items of business in pursuance of its strategic objectives, set out in the approved Corporate Plan. Meetings are scheduled quarterly, with additional meetings convened as required. The meetings are held in public, subject to some agenda items being held in closed session when personal, confidential or commercial matters are discussed, with agendas and papers available online in advance of meetings.

The full Board held four 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 bha aon bhuidheann-stiùiridh aige ann an 2021/22 cuideachd.

Comataidh Sgrùdaidh agus Dearbhachd

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

Choinnich a' Chomataidh ceithir tursan ann an 2021/22 (2020/21 – ceithir coinneamhan). Mar as trice bha cathraiche na Comataidh, dithis Bhall a' Bhùird, riochdaire bho sgrùdadadh a-staigh agus a-muigh, an Ceannard agus Ceann an Ionmhais agus nan Gnothaichean Corporra an làthair aig na coinneamhan.

Comataidh Poileasaidh is Ghoireasan

Bidh a' Chomataidh Poileasaidh is Ghoireasan a' cumail sùil air, a' toirt dùbhlain 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 foirmel tro gheàrr-chunntasan nan coinneamhan. Choinnich a' Chomataidh ochd tursan ann an 2021/22 (2020/21 – sia tursan). Mar as trice bha cathraiche na Comataidh, dithis Bhall Bùird, Stiùiriche Foghlaim na Gàidhlig, an Ceannard agus Ceann an Ionmhais an làthair aig na coinneamhan.

Buidheann-stiùiridh a' Phlana Leasachaiddh

Thug Buidheann-stiùiridh a' Phlana Leasachaiddh tar-shealladh is dùbhlain seachad airson buileachadh a' Phlana Leasachaiddh. B' e a' bhallrachd ball den Chomataidh Sgrùdaidh is Dearbhachd, a bha na cathraiche air a' bhuidhinn, ball den Sgioba-stiùiridh agus ball den luchd-obrach agus mar as trice bha an Ceannard an làthair aig na coinneamhan. Choinnich a' Bhuidheann dà uair ann an 2021/22 (2020/21 – sia tursan) agus thàinig a' bhuidheann gu crich san t-Sultain 2021.

Board Committees

The Board currently has two committees and in 2021/22 also had 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 2021/22 (2020/21 – four 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 and Corporate Affairs.

Policy and Resources Committee

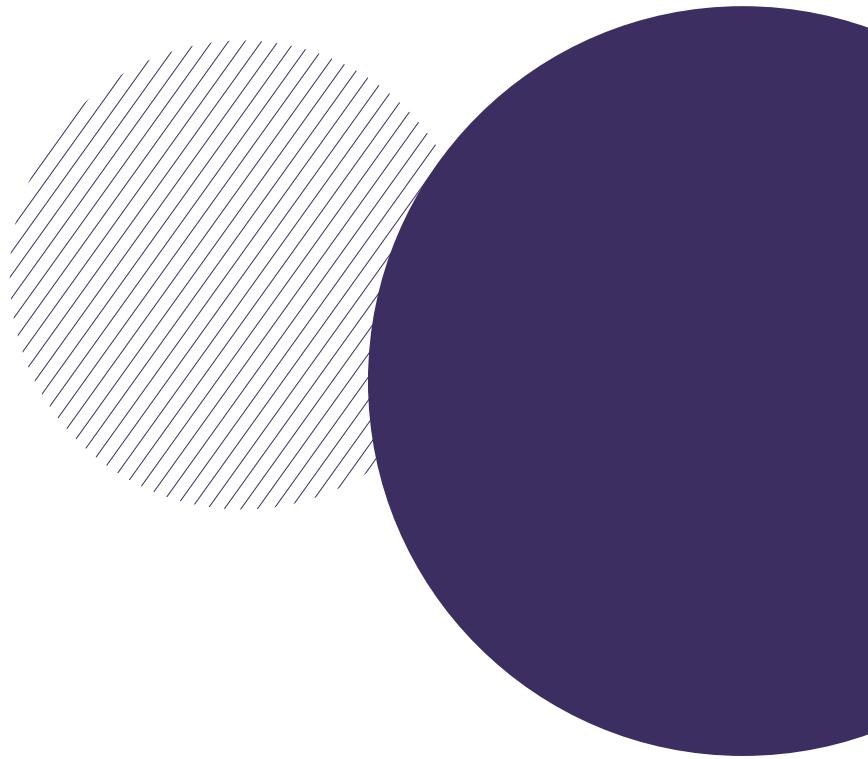
The Policy and Resources Committee monitors, challenges and provides strategic development for financial, people and Gaelic development policies, plans and resources. They carry out this work on behalf of the Board reporting formally to it through the minutes of meetings. The Committee met eight times during 2021/22 (2020/21 – six times). These meetings were normally attended by the Committee chair, two Board Members, the Director for Gaelic Education, the Ceannard and Head of Finance and Corporate Affairs.

Improvement Plan Steering Group

The Improvement Plan Steering Group provided oversight and challenge to the implementation of the Improvement Plan. The membership comprised a member of the Audit and Assurance Committee who chaired the group, a member of the Leadership Team and a member of staff and meetings were usually attended by the Ceannard. The Group met twice in 2021/22 (2020/21 – six times) and was concluded in September 2021.

Ballrachd a' Bhùird is Làthaireachd 2021/22**Board and Committee Membership and Attendance 2021/22**

Ball	Am Bòrd	Comataidh Sgrùdaidh is Dearbhachd	Comataidh Poileasaidh is Ghoireasan	Buidheann-stiùridh a' Phlana Leasachaidh
Member	Board	Audit and Assurance Committee	Policy and Resources Committee	Improvement Plan Steering Group
Ailean Caimbeul Allan Campbell	4/4	4/4		
Dòmhnull MacAoidh Donald MacKay	4/4		5/6	
Dòmhnull MacLeòid Donald MacLeod	4/4		8/8	
Jennifer Gilmour	3/4	4/4		2/2
Johan Nic a' Ghobhainn (dh'fhàg i 31/12/21) Johan Smith (left 31/12/21)	3/3		6/6	
Màiri T NicAonghais Mary T MacInnes	4/4		5/5	
Nicola NicThòmais Nicola Thomson	1/1			
Seonaidh Charity Seonaidh Charity	1/1			
Stiùbhairt MacLeòid Stewart MacLeod	4/4	4/4	-	



Sgioba-stiùiridh

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

- Shona Nicllinnein (Ceannard)
- Daibhidh Boag, Stiùiriche Planadh Càinain is Leasachaidhean Coimhairsnachd [dh'fhàg e 31 Faoilleach 2022];
- Seumas Whannel (Stiùiriche Foghlam Gàidhlig);
- Nicola Pearson, Ceann an Ionmhais is Chùisean Chorporra. [thòisich i 24 Lùnastal 2021]
- Iain Mac a' Mhailein (Stiùiriche Leasachaide Eadar-amaill) [thòisich e 5 Faoilleach 2022]
- Mairianne Stiùbhart (Ceann an Ionmhais agus nan Gnothaichean Corporra Eadar-amaill) [dh'fhàg i 11 Dàmhair 2021]

Clàr Chom-pàirtean Buill a' Bhùird

Gheibhear an Clàr seo air làrach-lìn Bhòrd na Gàidhlig.

Cìsean nach buin dhan Sgrùdadadh

Cha deach gin a chìsean nach buin dhan sgrùdadadh a phàigheadh am-bliadhna (2020/21 – cha deach gin).

Tachartasan Co-cheangailte ri Dàta Pearsanta

Cha robh gin a thachartasan ann co-cheangailte ri dàta pearsanta rè na bliadhna (2020/21 – cha robh gin).

Leadership Team

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

- Shona MacLennan (CEO);
- David Boag (Director of Language Planning & Community Developments) [left 31 January 2022];
- Jim Whannel (Director of Gaelic Education);
- Nicola Pearson (Head of Finance and Corporate Affairs) [started 24 August 2021]
- Iain Macmillan (Interim Development Director) [started 5 January 2022]
- Mairianne Stewart (Interim Head of Finance & Corporate Affairs) [left 11 October 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 (2020/21 - nil).

Personal Data Related Incidents

There were no personal data related incidents in the year (2020/21 – nil).

AITHRIS AIR DLEASTANASAN AN OIFIGEIR CHUNNTACHAIL

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

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

- Ann a bhith ag ullachadh nan cunntasan, feumaidh an t-Oifigear Cunntachail cumail ris an Stiùireadh airson Chunntasan a dh'fhoillsich Ministearan na h-Alba, agus tha sin a' gabhail a-steach a bhith a' cumail ris na riatanasan cunntasachd is foillseachaidh buntainneach, agus a bhith a' cur an sàs poileasaidhean cunntasachd iomchaidh gu cunbalach;
- a' toirt bhreithean agus tuairmsean air stèidh reusanta;
- a' mineachadh mar a chaidh cumail ri inbhean cunntasachd iomchaidh a gheibhear ann am FReM, agus a' foillseachadh is a' mineachadh 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 Oifigear 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 cunbalachd 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 dòn 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 Bliadhnailean agus nan Cunntasan

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

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 Nicllinnein
Oifigear Cunntachail
24th Dàmhair 2022

Shona C MacLennan
Accountable Officer
24th October 2022

AITHRIS AIR RIAGHLADH

Ire nan Dleastanasan

Mar an t-Oifigear Cunntachail, tha e mar uallach orm siostam buadhach a chumail suas gus rian a chumail air cunnartan agus modhan in-smachd a chur an sàs, a rèir an Aonta Frèama eadar Bòrd na Gàidhlig agus Riaghaltas na h-Alba. Ann a bhith a' coileanadh an dleastanasan seo, tha an t-Oifigear Cunntachail do Bhòrd-stiùiridh Bhòrd na Gàidhlig agus do Mhiniestaran 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 dòn air maoinean is so-mhaoinean poblach a tha an urra riumsa gu pearsanta.

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

Frèam Riaghlaidh

Ann an 2021-22, 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 80.

Tha am frèam riaghlaidh air a bhith aig Bòrd na Gàidhlig airson na bliadhna a chròchnaich air 31 Màrt 2022 agus suas chun a' chinn-latha a chaidh an Aithisg Bhliadhnail agus na Cunntasan aontachadh. Tha seo air a bhith ag obair aig an aon ire 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 riatanasan Leabhran Ionmhas 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 2021-22, 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 80.

The governance framework has been in place at Bòrd na Gàidhlig for the year ended 31 March 2022 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 gniomhan lasachaидh a tha dhìth gus buaidh nan cunnartan a lùghdachadh agus gus an cunnart a th' ann gun tachair iad a lùghdachadh. Thèid an clàr ùrachadh agus ath-sgrùdadh gu cunbalach leis an Sgioba-stiùiridh. Tha gach cunnart fa leth an urra ri neach sònraichte a nì cinnteach gun tèid na gniomhan lasachaيدh a chur an gniomh.

Sa chlàr-chunnartan ro-innleachdail airson 2021/22, 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 coimhersnachdan agus air ionmhas poblach cron air a' Ghàidhlig agus a cultar, agus ma leanas crìonadh-sluagh anns na coimhersnachdan Gàidhlig traidiseanta;
- gum bi cuntas-sluaign na h-Alba 2021 a' sealltainn crìonadh leantainneach ann an àireamhan luchd-labhairt na Gàidhlig a dh'fhaodadh droch buaidh a thoirt air beachdan a' phobaill agus luchd-poilitigs mun chànan;
- gu bheil nas lugha de dh'airgead air a chosg air leasachadh na Gàidhlig mar thoradh air cùisean eacnamaich;
- nach eil airgead gu leòr aig ùghdarrasan ionadail gus prògram iomchaidh de dh'fhoghlaam Gàidhlig a libhrigeadh;
- nach eil a' Ghàidhlig a' faighinn deagh iomhaigh tuilleadh, agus gum faodadh taic dhan chànan crìonadh;
- nach eil comas-libhrigidh gu leòr aig luchd-obrach amasan na buidhne a libhrigeadh; agus
- tha àicheileachd a' toirt buaidh air a' bhuidhinn chun na h-ìre is nach eil i a' libhrigeadh gu a làn chomas.

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

Frèam chunnartan is smachd

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

Tha am pròiseas seo a' dol a rèir stiùreadh bho Mhiniestearan 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 chriochnaich air 31 Màrt 2022 agus suas chun a' chinn-latha a chaidh an Aithisg Bhliadhnaill 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 2021/22 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 2022 and up to the date of the approval of the Annual Report and Accounts.

Tha mi air a bhith a' sìor sgrùdadh nan comasan a th' aig Bòrd na Gàidhlig gus dèiligeadh ri cunnartan air feadh na bliadhna. Bidh an Sgioba-stiùiridh a' coinneachadh gach mìos gus measadh a dhèanamh air agus dèiligeadh ris na cunnartan a chaith 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 dhèanamh cinnteach gu bheil ro-innleachd iomchaidh ga cur an sàs gus rian a chumail air cunnartan.

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

Lèirmheas air Èifeachdas

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

- teisteanas dearbhachd, le liosta-dhearbhaidh in-smachd mar thaic dha, a tha a' dearbhadh gu bheil na modhan-smachd ag obair gu math agus, mas iomchaidh, bheirear iomradh air duilgheadasan sam bith;
- obair an neach in-sgrùdaidh, a bheir aithisgean gu cunbalach do Chomataidh Sgrùdaidh is Dearbhachd a' Bhùird-stiùiridh (nan cois sin tha am beachd neo-eisimeileach is cothromach air cho iomchaidh is buadhach 's a tha siostaman in-smachd Bhòrd na Gàidhlig agus molaidhean airson leasachaich);
- beachdan a thug an Luchd-sgrùdaidh bhon Taobh A-muigh seachad san litir stiùiridh aca agus aithisgean eile;
- an aithisg bhliadhnailean a gheibh mi bho Chathraiche na Comataidh Sgrùdaidh is Dearbhachd, le fiosrachadh mu obair na Comataidh air feadh na bliadhna;
- ath-sgrùdaidhean cunbalach 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 leasachaich a leabachadh anns a' bhuidhinn; agus

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

- an t-àrd luchd-stiùiridh aig a' bhuidhinn, ris a bheil e an urra, mar Sgioba-stiùiridh na buidhne, frèam in-smachd a dhealbh agus a chumail suas agus bheir iad seachad dearbhadh air èifeachd nan siostaman aig coinneamhan den sgioba-stiùiridh

Mar thoradh air na siostaman, a tha air an ainmeachadh gu h-ìosal, tha mi 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-sgrùdadadh agus aontachadh air a' Chlàr-chunnartan Ro-innleachdail gu cunbalach;
- ath-sgrùdadadh, ùrachadh agus aontachadh air Ro-innleachd Rianachd Mhì-chinntean;
- ath-sgrùdadadh air èifeachdachd na Comataidh Sgrùdaidh agus Dearbhachd;
- dh'aontaich iad Plana Ath-leumachd Gnìomhachais;
- ath-sgrùdadadh agus ùrachadh air Bun-riaghailtean na Comataidh;
- beachdachadh air aithisg air teàrainteachd sìobair; 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' bhuaidh a bhiodh ann nan tigeadh iad gu buil, agus an riaghlaidh gu h-èifeachdach, gu buadhach agus gu caomhantach.

Tha an siostam in-smachd air a bhith an gnìomh airson na bliadhna a thàinig gu crich 31 Màrt 2022, agus suas gu ceann-latha aonta na h-Aithisg Bhliadhnl agus Cunntasan agus tha e a rèir stiùireadh bho Mhinstearan na h-Alba a chaidh a thoirt seachad san SPFM.

- the executive managers within the organisation, who as the Leadership Team have responsibility for the development and maintenance of the internal control framework and who provide assurance on systems within Leadership Team meetings.

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

Risk Management

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

- reviewed and approved the Strategic Risk register on a regular basis;
- reviewed, updated and approved the Risk Management Strategy;
- reviewed the effectiveness of the Audit and Assurance Committee;
- approved a Business Resilience Plan;
- reviewed and updated the Committee's Terms of Reference;
- considered a report on Cyber Resilience; and
- considered a report by the Internal Audit on Risk Management.

Internal Control

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

The system of internal control has been in place for the year ended 31 March 2022, and up to the date of approval of the Annual Report and Accounts and accords with guidance from Scottish Ministers provided in the SPFM.

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

In-sgrùdadadh

Tha an obair in-sgrùdaidh na pàirt riatanach den sgrùdadadh a nithear air na siostaman in-smachd aig Bòrd na Gàidhlig. Chaidh an t-seirbheis in-sgrùdaidh a thoirt seachad le Wylie & Bisset LLP tron bhliadhna 2021/22. Thar na bliadhna rinn an Neach In-sgrùdaidh aithris dhan Chomataidh Sgrùdaidh is Dearbhachd air na sgrùdaidhean neo-eisimeileach aige air:

- **Smachdan Ionmhais** (pàigheadh do luchd-fiach, bancaireachd agus planadh agus aithris rianachd ionmhais)
- **Riaghaldadh Corporra** (rèiteachaidhean riaghlaidh iomchaidh an sàs a tha air an leabachadh tron bhuidhinn air fad)
- **Seirbheisean Co-roinnte agus Solar Coitcheann** (ath-sgrùdadadh 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 maoineachaiddh gus Gàidhlig a chur air adhart)
- **Riaghaldadh 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 Coileanaidh Buidhnean air an taobh a-muigh (Priomh bhuidhnean maoinichte)** (dèan lèirmheas air na pròiseasan agus na modhan a th' ann airson dearbhadh gun d' fhuaire iad aithisgean coileanaidh airson priomh chom-pàrticheadh 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)

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

Internal Audit

The internal audit function is an integral element of scrutiny of Bòrd na Gàidhlig's internal control systems. Throughout the year 2021/22 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 Sgrùdaidh	Ìre a' Mholaidh Àrd	Ìre a' Mholaidh Meadhanach	Ìre a' Mholaidh Ìosal	Àireamh de raointean de dheagh chleachdadh	Co-dhùnadh san fharsaingeachd
Audit area	Recommendation Grading	Recommendation Grading	Recommendation Grading	Number of Areas of Good Practice	Overall Conclusion (d) & (e)
	High (a)	Medium (b)	Low (c)		
Smachdan Ionmhais Financial Controls	0	0	0	7	Làidir (d) Strong
Riaghlaidh Ionmhasail Financial Governance	0	0	0	7	Làidir (d) Strong
Rianachd coileanaidh dhan luchd-obrach Employee Performance Management	0	0	1	8	Làidir (d) Strong
Tabhartasan do Bhuidhnean Gàidhlig Grants to Gaelic Organisations	0	0	0	4	Làidir (d) Strong
Rianachd Mhi-chinnteann Risk Management	0	0	0	12	Làidir (d) Strong
Buaidh Poileasaidh an Riaghaltais Impact of Government Policy	0	0	0	8	Làidir (d) Strong
Buidhnean air an taobh a-muigh (MFOs) - Rianachd Coileanaidh External Organisations (MFOs) - Performance Management	0	0	0	6	Làidir (d) Strong
Tèarainteachd agus Rianachd Fiosrachaidh Information Security and Management	0	0	0	12	Làidir (d) Strong
Planaichean Gàidhlig Buidhnean Poblach (GLAIF) Public Bodies Gaelic Language Plans (GLAIF)	0	0	0	11	Làidir (d) Strong
Iar-sgrùdadadh bliadhnaill Annual Follow-up	0	1*	3*	n/a	Làidir (d) Strong
Iomlan Total	0	1	4	75	
Iomlan 20/21 airson adhbharan coimeis	1	9	11	49	
Total 20/21 for comparison purposes					

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

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

- (a) Laigse mhòr a dh'fheumar a thoirt gu aire na Comataidh Sgrùdaidh is Dearbhachd agus ris am feum an Sgioba-stiùridh dèiligeadh mar chùis èigginn.
- (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-stiùridh.
- (d) Tha smachdan riarrachail, cha deach laigsean mòra a lorg, cha deach ach glè bheag de mholaidhean a dhèanamh.
- (e) Tha smachdan gu ire mhòr riarrachail ged a chaidh cuid de laigsean a chomharrachadh, agus ged a rinneadh molaidhean airson leasachaidhean.

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

Chaidh 75 raointeán de dheagh chleachdadh a chomharrachadh tro na naoi lèirmheasan. Cha deach moladh ùr sam bith a chomharrachadh aig àrd-ìre, ach chaidh aon a chomharrachadh aig meadhan ìre agus ceithir agus ìre iosal. Tha coimeas le 2020/21 anns a' chlàr.

A rèir na h-aithisg in-sgrùdaidh airson 2021/22:

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

Nar beachd-ne, bha pròiseasan riaghlaidh, smachd agus riaghlaidh mhì-chinntean iomchaidh agus èifeachdach aig Bòrd na Gàidhlíg 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.

Chaidh an obair-làraich a dhèanamh eadar an Dàmhair 2021 agus an Giblean 2022 agus chan eil sinn air barrachd obair sgrùdaidh a-staigh a dhèanamh aig àm na h-aithisge seo.”

Cùisean Cudromach

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

Tha Aithisg Sgrùdaidh Bhliadhnailearson 2021/22 bhon luchd-sgrùdaidh a-muigh againn air co-dhùnadh nach robh cùis chudromach sam bith ri aithris bhon obair sgrùdaidh aca bho 2021/22.

Tha in-sgrùdadadh air naoi aithisgean a dhèanamh tron bhliadhna. Cha do thog gin dhiubh sin ceistean cudromach (2020/21 – 0) agus tha seo air dearbhadh gu bheil siostaman fhathast ag obair gu làdir 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 26 mìosan a-nis.

Cho-dhùin an t-Àrd-neach-sgrùdaidh sa Mhàrt 2021 gun robh feum air aithisg Earrann 22 eile gus cunntas a thoirt air adhartas. Tha an aithisg ag ràdh:

“Tha Bòrd an latha an-diugh gu math nas fheàrr na a' bhuidheann air an deach aithisg sgrùdaidh a dhèanamh ann an 2018/19. Chaidh ath-sgrùdadadh bunaiteach a dhèanamh air structar riaghlaidh agus Sgioba-stiùiridh na buidhne, agus thàinig piseach nach bu bheag air a fosgarrachd agus

The nine reviews resulted in 75 areas of good practice identified. No new recommendations at high level were identified, one at medium and four at low level. A comparative with 2020/21 is provided in the table.

The Internal Audit Annual report for 2021/22 stated that:

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

In our opinion Bòrd na Gàidhlíg 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.

Our fieldwork was carried out between October 2021 and April 2022 and we have not undertaken any further internal audit assignments at the time of this report.”

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.

The Annual Audit Report for 2021/22 from our external auditors has concluded that there were no significant issues to report from their audit work from 2021/22.

Internal Audit has produced nine reports during the year. None of these raised significant issues (2020/21 – 0) and their completion has provided assurance that systems continue to operate robustly and effectively despite all staff working at home for some 26 months now.

The Auditor General concluded that a further Section 22 was required to report on progress. The report stated:

“The Bòrd of today is an improved organisation to the one subject to the 2018/19 audit report. There has been a fundamental overhaul of the organisation's governance structure and Leadership Team, and a significant increase in its openness and transparency.

follaiseachd. Tha conaltradh agus planadh fad-ùine nas feàrr cuideachd. Bidh a' bhuidheann a' sireadh cheistean gu gniomhach agus iad a' coimhead airson dòighean gus piseach a thort air a' bhuidhinn.

Chan urrainnear cuideam gu leòr a chur air cho mòr 's a bha an t-atharrachadh. Tha astar an leasachaiddh - agus a' bhuaiddh a th' aig seo air beachdan an luchd-obrach agus luchd-ùidh agus air èifeachdas riaghlaigh agus ceannardas - ri mholadh. Dh'fhastaich am Bòrd eòlaiche Stiùireadh Atharrachadh bhon taobh a-muigh ann an 2021/22 cuideachd gus a dhòigh leasachaiddh a thaobh leasachadh leantainneach a leabachadh agus gus astar an atharrachaidh a chumail suas.

Leis gu bheil atharrachadh a dhith san ùine fhada, bidh greis ann mus tig buaidh nan atharrachaidhean uile am follais. Thug Covid-19 buaidh air coileanadh Prìomh Chomharraidhean Coileanaidh na buidhne ann an 2020/21 agus chan eil e soilleir fhathast dè a' bhuaiddh a bh' aig na h-atharrachaidhean a chaiddh a chur an gnìomh mar-thà air coileanadh, toraidhean agus beachdan a' Bhùird (Èarr-ràdh). San àm ri teachd, bidh e cudromach dhan Bhòrd a bhith a' sgrùdaidh a bheil na h-atharrachaidhean a' libhrigeadh bhuannachdan fad-ùine le buaidh a ghabhas tomhas, agus atharrachaidhean iomchaiddh a dhèanamh far nach eil."

Mar phàirt den chultar leasachaiddh leantainneach, tha BnG a' gluasad gu planadh stèidhichte air builean agus cuidichidh seo le bhith a' libhrigeadh coileanadh agus sgrùdadh buaidh nas treasa.

Modhan-obrach airson Strì eadar Com-pàirtean

Bidh Bòrd na Gàidhlig a' cur an sàs modhan-obrach teamn is iomlan gus dèligeadh 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-stiùridh no de na Comataidhean agus fàgaidh iad a' choinneamh airson cùis sam bith sa bheil com-pàirt aca. Thèid na com-pàirtean seo a chlàradh sna geàrr-chunntasan.

Communication and longer-term planning are also better. The organisation actively seeks issues out while looking for ways to improve.

The scale of change reported should not be understated. The pace of improvement – with consequent impacts on staff and stakeholder perception, and the effectiveness of governance and leadership – is to be commended. The Bòrd also appointed an external Change Management expert in 2021/22 to embed its developing approach to continuous improvement and maintain the pace of change.

Given the long-term change required, it will take more time for the benefits of the improvements made to be fully evidenced. Outturn in 2020/21 against the organisation's KPIs has been impacted by Covid-19 and it is not immediately clear what impact the changes already implemented have had on the Bòrd's performance, outcomes and perceptions (Appendix). Going forward, it will be important for the Bòrd to monitor whether the changes are delivering long-term benefits with measurable impact, and to make appropriate adjustments where they are not."

As part of the continuous improvement culture, BnG is transitioning to outcome-based planning and this will assist in delivering more robust performance and impact monitoring.

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.

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 dhèiligeal ri foillseachadh agus tha e a' soillearachadh cuideachd gum bithear a' dòn 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-sgrùdadadh agus aontachadh leis a' Bhòrd san t-Sultain 2019. Tha e mar phàirt den phrògram inntrigidh airson luchd-obrach agus Buill a' Bhùird agus bithear a' toirt ùrachadh bliadhnaidh 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 2021/22

AITHISG AIR TUARASTALAN IS LUCHD-OBRACH

San earrainn seo gheibhear fiosrachadh air tuarastalan is peinseanan Buill a' Bhùird is an Sgioba-stiùridh, 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 għluaiseas daoine tro na h-ìrean pàighidh a mheasad, a stèidheachadh agus a riaghlaidh, 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 chūisean co-cheangailte ri pàigheadh, agus thèid dèiligeadh ri crìochan pàighidh fon phròiseas, "buidhnean nas lugha".

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 2021/22.

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".

Sgrùdachte

Audited

Buill a' Bhùird Board Member	Tuarastalan Remuneration 2021/22 £'000	Tuarastalan Remuneration 2020/21 £'000
Màiri T NicAonghais (Cathraiche) Mary T MacInnes (Chair)	10 – 15	10 – 15
Dòmhnull MacLeòid (thàinig an teirm aige gu crich 31 Màrt 2022) Donald MacLeod (term concluded 31 March 2022)	5 – 10	5 – 10
Johan Nic a' Ghobhainn (dh'fhàg i 31 Dùblachd 2021) Johan Smith (left 31 December 2021)	5 – 10	5 – 10
Jennifer Gilmour	5 – 10	5 – 10
Ailean Caimbeul (thàinig an teirm aige gu crich 31 Màrt 2022) Allan Campbell (term concluded 31 March 2022)	5 – 10	5 – 10
Stiùbhairt MacLeòid Stewart Macleod	5 – 10	5 – 10
Dòmhnull MacAoidh (air a chur an dreuchd 1 Giblean 2021) Donald MacKay (appointed 1 April 2021)	5 – 10	5 – 10
Nicola NicThòmais (air a cur an dreuchd 21 Faoilleach 2022) Nicola Thomson (appointed 21 January 2022)	0 – 5 (FYE 5-10)	–
Seonaidh Charity (air a chur an dreuchd 21 Faoilleach 2022) Seonaidh Charity (appointed 21 January 2022)	0 – 5 (FYE 5-10)	–
Tuarastalan Iomlan Buill a' Bhùird-stiùiridh	55 – 60	45 – 50
Total Board Members' Remuneration		

Cha robh gin a bhuanachdan neo-ionmhasail sa bhliadhna seo (2020/21 - cha robh gin).

There were no benefits-in-kind during the year (2020/21 - 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 Poblaiche 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 2021/22

Sgrùdaichte

Remuneration of Ceannard and Leadership Team 2021/22

Audited

Ball den Sgioba-stiùiridh Leadership Team Member	2021/22 Tuarastal Salary £'000	2021/22 Sochairean Peinnsein Pension Benefits £'000	2021/22 Iomlan Total £'000	2020/21 Tuarastal Salary £'000	2020/21 Sochairean Peinnsein Pension Benefits £'000	2020/21 Iomlan Total £'000
Shona NicLlinnein¹ Shona MacLennan	80 - 85	15	95 - 100	80 - 85	21	110 - 115
Daibhidh Boag² David Boag	65 - 70	7	70 - 75	70 - 75	19	95 - 100
Ailig Greumach³ Alexander Graham	Cha robh gin/Nil	Cha robh gin/Nil	Cha robh gin/Nil	15 - 20	19	35 - 40
Seumas Whannel⁴ James Whannel	50 - 55	Cha robh gin/Nil	50 - 55	15 - 20	Cha robh gin/Nil	15 - 20
Mairianne Stiùbhart⁵ Mairianne Stewart	40 - 45	Cha robh gin/Nil	40 - 45	15 - 20	Cha robh gin/Nil	15 - 20
Nicola Pearson⁶ Nicola Pearson ⁶	30 - 35	5	30 - 35	Cha robh gin/Nil	Cha robh gin/Nil	Cha robh gin/Nil
Iain Mac a' Mhaiolein⁷ Iain Macmillan ⁷	10 - 15	Cha robh gin/Nil	10 - 15	Cha robh gin/Nil	Cha robh gin/Nil	Cha robh gin/Nil

1. Ceannard
2. Stiùiriche Planadh Cànan is Leasachaidhean Coimhairsnachd, FYE £75 – 80K (dh'fhàg e 31 Faoilleach 2022)
3. Ceann an Ionmhais (dh'fhàg e air 31 Faoilleach 2021)
4. Stiùiriche Foghlam Gàidhlig, Làn-üine, FYE £70 - 75k. Mheudaich uairean pàirt-üine bho 0.3 gu 0.8FTE rè 2021/22. Chan eil S Whannel na bhall den sgeama peinnsean.
5. Ceann an Ionmhais agus nan Gnothaichean Corporra Eadar-@mail, FYE £65-70k (dh'fhàg i 11 Dàmhair 2021).
6. Ceannard Ionmhais is Gnothaichean Corporra, FYE £50 - 55k (thòisich i 24 Lùnastal 2021)
7. Stiùiriche Leasachaидh Eadar-mail, FYE £70 - 75k (thòisich e 5 Faoilleach 2022). Tha I Mac a' Mhaiolein air cùmhant 6-mìosan agus chan eil e na bhall den sgeama peinnsean.

Cha robh gin a bhuannachdan neo-ionmhasail sa bhliadhna seo (2020/21 - cha robh gin).

1. CEO
2. Director of Language Planning & Community Developments, FYE £75 – 80K (left 31 January 2022)
3. Head of Finance (left 31 January 2021)
4. Director of Gaelic Education, Full-time, FYE £70 - 75k. Part time hours increased from 0.3 to 0.8FTE within 2021/22. J Whannel is not a member of the pension scheme.
5. Interim Head of Finance & Corporate Affairs, FYE £65 - 70k (left 11 October 2021).
6. Head of Finance & Corporate Affairs, FYE £50 - 55k (started 24 August 2021)
7. Interim Director of Development, FYE £70 - 75k (started 5th January 2022). I Macmillan is on a 6-month contract and is not a member of the pension scheme.

There were no benefits-in-kind provided during the year (2020/21- Nil).



A' Foillseachadh Fios air Pàigheadh Cothromach

Sgrùdaichte

Tha aig buidhnean a tha a' dèanamh aithris ri coimeas a dhèanamh eadar an stiùiriche aig a bheil an tuarastal as àirde sa bhuidhinn agus tuarastal meadhanach na buidhne agus fiosrachadh mu sin fhoillseachadh.

Fair Pay Disclosure

Audited

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

	2022 £'000	2021 £'000	Atharrachadh Change
Tuarastal an stiùiriche leis an tuarastal as àirde Highest earning director's remuneration	80 - 85	80 - 85	0
Cuibheas tuarastail an luchd-obrach eile Average of other employees wages and salaries	42,131	38,567	9
Tuarastal meadhanach Co-mheas ri tuarastal an stiùiriche leis an tuarastal as àirde Median Salary Ratio to highest earning director's remuneration	36,129 2.3	33,624* 2.5	7
25th ceudachd den tuarastal Co-mheas ri tuarastal an stiùiriche leis an tuarastal as àirde 25 th percentile salary Ratio to highest earning director's remuneration	31,542 2.6	26,155 3.2	21
75th ceudachd den tuarastal Co-mheas ri tuarastal an stiùiriche leis an tuarastal as àirde 75 th percentile salary Ratio to highest earning director's remuneration	42,996 1.9	39,663 2.1	8

*Tha am figear seo air ath-aithris bhon ire mheadhanach foillsichte de £34,367 ann an 2021 leis gun robh an àireamhachadh seo a' toirt a-steach le mearachd tuarastal an stiùiriche leis an ire cosnadh as àirde.

*This figure is restated from the published 2021 median of £34,367 as this calculation included the highest earning director's remuneration in error.

Tha Bòrd na Gàidhlig a' co-thaobhadh ri Poileasaidh Pàighidh Poblach Riaghaltas na h-Alba agus tha iad den bheachd gu bheil àrdachadh ìrean tuarastail agus lùghdachadh ann an comheasan pàighidh co-chòrdail ris a' phoileasaidh pàighidh a chaidh a chur an sàs airson 2021/22, adhartas pàighidh taobh a-staigh bannan pàighidh agus atharrachaidhean san luchd-obrach thar na bliadhna.

Rè na bliadhna cha d' fhuair neach-obrach sam bith tuarastal a bha nas motha na fhuair an Ceannard (cha d'fhuair duine ann an 2020/21 nas motha) . Bha tuarastalan aig daoine eadar £25,933 is £84,653 (2020/21: £23,344 gu £82,614).

Bòrd na Gàidhlig are aligned to the Scottish Government's Public Pay Policy and believe the increase in salary levels and reduction in pay ratios is consistent with the pay policy applied for 2021/22, pay progression within pay bands and changes in the workforce over the year.

During the year nil employees received remuneration in excess of the Ceannard (2020/21: nil). Remuneration ranged from £25,933 to £84,653 (2020/21: £23,344 to £82,614).

Àireamh agus Cosgais nan Suimeannan Pàighe airson Fàgail

Sgrùdaichte

Chan eil gin

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

Sgrùdaichte

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

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.

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

	Luach nam Peinnseanan air 31/03/22 agus Caob Airgid Co-cheangailte	An dearbh mheudachadh sa Pheinnsean agus Caob Airgid Co-cheangailte a gheibhear aig Aois a' Pheinnsean	CETV air 31/03/22	CETV air 31/03/21	Dearbh mheudachadh sa CETV
	Bannan de Bandings of £5,000	Bannan de Bandings of £2,500	£'000	£'000	£'000
Shona Nicllinnein¹ Shona MacLennan ¹	5 - 10	0 - 2.5	136	113	15
Daibhidh Boag² David Boag ²	15 - 20	0 - 2.5	198	186	7
Seumas Whannel³ James Whannel ³	n/a	n/a	n/a	n/a	n/a
Mairianne Stiùbhart⁴ Mairianne Stewart ⁴	n/a	n/a	n/a	n/a	n/a
Nicola Pearson⁵ Nicola Pearson ⁵	0 - 5	0 - 2.5	7	n/a	5
Iain Mac a' Mhaiolein⁶ Iain Macmillan ⁶	n/a	n/a	n/a	n/a	n/a

Number and cost of exit packages

Audited

None

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.

Pension entitlements of the Leadership Team - 2021/22

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

Pension entitlements of the Leadership Team - 2020/21

	Luach nam Peinnseanan air 31/03/21 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' Pheinnsean 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
	Bannan de Bandings of £5,000	Bannan de Bandings of £2,500	£'000	£'000	£'000
Shona Nicllinnein¹ 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 Alasdair Graham ³	15 - 20	2.5 - 5.0	308	288	19
Seumas Whannel⁵ James Whannel ⁵	n/a	n/a	n/a	n/a	n/a
Mairianne Stiùbhart⁵ Mairianne Stewart ⁵	n/a	n/a	n/a	n/a	n/a

1. Ceannard

2. Stiùrichte Planadh Càinain is Leasachaidhean Coimhairsnachd

3. Ceann an Ionmhais (dh'fhág e air 31 Faoilleach 2021)

4. Stiùrichte Foghlam Gàidhlig

5. Ceann an Ionmhais agus nan Gnothaichean Corporra Eadar-amail (thòisich i 12 Faoilleach 2021)

1. Ceannard

2. Director of Language Planning & Community Developments

3. Head of Finance (left 31 January 2021)

4. Director of Gaelic Education

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

Sochairean Cluaineis Neo-sgrùdaichte

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

Airson buill a ghabh com-pàirt san sgeama pheinnsein air no às dèidh 1 Giblean 2009, bidh sochairean gan gleidheadh aig an ire, 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 bhliadhnaileaca 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

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

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 chleachdadhbh airson gum bi caob airgid aca nuair a leigeas iad dhiubh an dreuchd.

Luach an airgid airson peinnsean a għluasad

Neo-sgrùdaichte

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

Meudachadh Fior ann an CETV

Neo-sgrùdaichte

Tha seo a' sealltainn meudachadh sa CETV a tha gu ire mhòr air a mhaoineachadh leis an fhastaiche. Mar phārt de tha suimeannan a chuir an neach-obrach ris (a' gabħail a-staigh luach shochairean sam bith a chaidh a għluasad bho sgeama no aonta peinnsein eile) agus bidh e a' cleachdadħ buaidhean coitcheann na margaidh air luachadh airson toiseach agus deireadh na h-ùne, ach chan eil e a' gabħail a-staigh ārdachadh sa pheinnsean ri linn atmhorachd.

Breith McCloud

Tha Sgeama Peinnsein Comhairle na Gàidhealtachd fhathast a' measadh buaidh na breith aig McCloud a thaobh atharrachaidhean air sochairean ann an 2015. Chan eil na sochairean agus CETVan co-cheangailte riutha a chaidh a shealltainn a' gabħail a-steach atharraicean sam bith a dh'faodadħ a bhith ann san àm ri teachd ri linn na breith seo.

service from this date. There is not an automatic lump sum however there is an entitlement to commute part of their annual pension for a lump sum on retirement.

Cash equivalent transfer values

Unaudited

A cash-equivalent transfer value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member to a particular point in time. The benefits valued are the member's benefits and any contingent spouses' pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in the former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

Real increase in CETV

Unaudited

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

McCloud judgement

Highland Council Pension Scheme are still assessing the impact of the McCloud judgement in relation to changes to benefits in 2015. The benefits and related CETVs disclosed do not allow for any potential future adjustments that may arise from this judgement.

AITHISG AIR LUCHD-OBRACH

STAFF REPORT

Sgrùdaichte

Audited

Luchd-obrach le Cùmhnant Maireannach	2021/22		2020/21		Permanently Employed staff
	£	Àireamh Number (FTE)	£	Àireamh Number (FTE)	
Pàigheadh is Tuarastalan	807,990	-	783,535	-	Wages and salaries
Cosgaisean shochairean sòisealta	77,621	-	76,612	-	Social security costs
Cosgaisean Peinnsein	392,407	-	229,451	-	Pension costs
Cosgaisean eile – suimeannan airson chosgaisean air an gabh cìsean a phàigheadh	6,177	-	6,550	-	Other – taxable expense allowances
Iomlan - Luchd-obrach le Cùmhnant Maireannach	1,284,194	20.8	1,096,148	20.8	Total - Permanently Employed staff
BUILL A' BHÙIRD					
Cosgaisean	58,192	-	49,222	-	Fees
Cosgaisean Shochairean Sòisealta	1,009	-	772	-	Social Security Costs
Cosgaisean eile – suimeannan airson chosgaisean air an gabh cìsean a phàigheadh	0	-	187	-	Other – taxable expense allowances
Iomlan - Buill a' Bhùird	59,201	1.0	50,181	1.0	Total - Board Members
Cùmhnanntan Sealach					
Luchd-obrach air am fastadh le cùmhnanntan sealach	67,294	0.6	31,296	0.2	Staff employed on short-term contracts
Cosgaisean iomlan clàr-pàighidh an Luchd-obrach is Buill a' Bhùird	1,410,689	21.4	1,177,625	22.0	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 2022 31 March 2022	31 Màrt 2022 31 March 2022	31 Màrt 2021 31 March 2021	31 Màrt 2021 31 March 2021	
Buill a' Bhùird	3	5	3	3	Board Members
Ìre SCS*	1	0	1	0	SCS Level*
Luchd-obrach	13	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.

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

Atharrachadh Luchd-obrach

Neo-sgrùdaichte

Aig 31 Màrt 2022, b' e an FTE iomlan 21.4 (2020/21: 22.0). Tron bhliadhna, dh'fhàg 4.9 FTE agus thàinig 7.61 FTE a dh'obair aig BnG. San Fhaoilleach 2022, chaidh Ceann Leasachaidd Eadar-amail (0.6 FTE) fhastadh agus bidh e san dreuchd 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 gheibhean agus thèid poileasaidhean ùrachadh far a bheil sin a dhìth.

Luchd-obrach Dheth Tinn

Neo-sgrùdaichte

Bha daoine dheth tinn sa bhliadhna gu 31 Màrt 2022 airson 265 làithean (2020/21 – 133 latha), sin 3.9% (2020/21 – 2.4%) de na làithean a dh'fhaodadh daoine a bhith ag obair. Tha sin coltach ri gach neach-obrach a bhith dheth tinn 9.9 làithean gu cuibheasach thar na bliadhna (2020/21 – 6 làithean). Chaidh 5.1% den àine a bha daoine dheth tinn a chomharrachadh mar àine dheth thar àine fhada. Bidh sinn a' clàradh àine dheth thar àine fhada nuair a tha cuideigin dheth airson 4 seachdainean no barrachd.

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

Beachdan air ais agus Co-chomhairleachadh

Luchd-obrach

Neo-sgrùdaichte

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 analis "Sheall na toraidhean airson 2021 gun robh adhartas mòr anns na sgòran cuibheasach an tac a ris na bliadhnaichean roimhe, agus gun robh an deagh threand a bha follaiseach an-uirdh 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 èire fheagairt àrd agaù is 90% (2019: nas àirde na 90%). Uile gu lèir, sheall na

Staff Turnover

Unaudited

At 31 March 2022, the total FTE was 21.4 (2020/21: 22.0). During the year, 4.9FTE left and 7.61FTE joined BnG. In January 2022, an Interim Development Director (0.6 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 2022 was 265 days (2020/21 – 133 days), representing 3.9% (2020/21 – 2.4%) of the total number of working days. This equates to an average number of days sickness per member of staff of 9.9 days (2020/21 – 6 days). 5.1% of the total number of sickness absences recorded were attributed to long-term absence. Long term absence is defined as a period of absence of 4 weeks and more.

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

Staff Feedback and Consultation

Unaudited

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

beachdan fàbharach bhon t-suirbhidh gun robh leasachadh leantainneach air tighinn air na freagairtean thairis air na 4 bliadhna bho chaith an sgrùdadh a stèidheachadh. Am measg nan cothroman a chaith a chomharrachadh bhon sgrùdadh bha piseach air conaltradh; meòrachadh air misneachd luchd-obrach agus sàsachd obrach; agus sunnd pearsanta.

Tha sinn a-nis air gluasad gu siostam ùr de bhith a' cleachdadhbhagh grad-sgrùdaidhean agus thèid a' chiad fhear dhiubh sin a dhèanamh san Ògmhios 2022. Bheir seo cothrom dhuinn fòcas nas mionaidiche a thoirt air cùisean sònraichte. A bharrachd air an t-suirbhidh bhliadhnail, bidh sinn a' co-chomhairleachadh gu cunbalach 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 fosgalite dhan luchd-obrach air fad. Chùm sinn co-chomhairleachadh cunbalach le Riochdairean Aonaidhean Cùird is Luchd-obrach air ceuman is atharrachaidhean COVID-19 agus toirt a-steach obair mheasgaichte.

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 bhliadhma, a' dèiligeadh ri raon farsaing de chùisean cosnaidh leithid smachdachadh, cùisean gearain, leth-bhreith, ro-uallich, a' cur an aghaidh brìbearachd, a' cur an aghaidh coirbteachd, a' foillseachadh dhraghan, agus chaith 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 geàrr-chunntas a thoirt seachad leis a' Mhanaidsear Ghniomhan agus tha cothrom ann às dèidh làimh ceistean a chur. Thèid an geàrr-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 (td72-73).

Ùine airson Dleastanasan nan Aonaidhean-ciùird

Neo-sgrùdaichte

Chaidh Riaghailtean nan Aonaidhean-ciùird (Riatanasan gus Fiosrachadh mu Ùine airson Dleastanasan nan Aonaidhean-ciùird Fhoillseachadh) 2017 a chur an gnìomh air 1 Giblean 2017, agus fo na riaghailtean sin feumaidh buidhnean poblach fiosrachadh mun ùine airson dleastanasan nan

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.

We have now moved to a new system of using snapshot surveys and the first of these is being carried out in June 2022. This will enable us to focus more closely on specific issues. In addition to 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 the introduction of hybrid working.

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 (p72-73)

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.

aonaidhean-ciùird fhoillseachadh nuair a nì neach-obrach sam bith a tha nan riochdaire airson aonadh-ciùird feum den ùine sin.

Ann an 2021/22, bha triùir oifigearan aonaidh air am fastadh aig Bòrd na Gàidhlig (2020/21 – aon). Còmhla, chuir iad seachad nas lughna na 1.5% (2020/21 - 1.2%) 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 0.2% (2020/21 - 0%). Bha an ùine iomlan a chaidh a chur seachad air gnìomhan co-cheangailte ri aonaidhean-ciùird mar 100% (2020/21 - 100%) de na h-uairean pàighe gu lèir a chaidh a chur seachad mar ùine airson dleastanasan.

Ceistean Eile a thaobh Fastadh is Cosnadh

Neo-sgrùdaichte

Bidh BnG a' beachdachadh gu h-iomlan agus gu cothromach air tagraighean 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 tràeanadh 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 tràeanadh, leasachadh dreuchd agus cothrom adhartachaидh 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 riaghlaidh calpa daonna leithid stiùireadh dreuchd agus comas cosnaidh, poileasaidh pàighidh is msaa.

During 2021/22, there were three relevant union officials employed at Bòrd na Gàidhlig (2020/21 – one). Cumulatively they spent less than 1.5% (2020/21 - 1.2%) of their working hours on facility time. The percentage of pay bill spent on facility time was 0.2% (2020/21 - 0%). Total time spent on paid trade union activities was 100% (2020/21 - 100%) of total paid facility time hours.

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.

AITHISG CUNNTACHALACHD PHÀRLAMAIDEACH

Fiosrachadh do Riaghaltas na h-Alba

Tìodhlacan agus Tabhartasan air Adhbharan Carthannais

Phàigh Bòrd na Gàidhlig £0 airson Thìodhlacan agus Thabhartasan air Adhbharan Carthannais sa bhliadhna seo (2020/21 – £0).

Call is Suimeannan Sònraichte

Cha robh call no suimeannan sònraichte ann rè na bliadhna (2020/21 – cha robh gin).

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 (2020/21 – £Nil).

Losses and Special Payments

There were no losses or special payments in the year (2020/21 - nil).

Shona C Nicllinnein
Oifigear Cunntachail
24th Dàmhair 2022

Shona C MacLennan
Accountable Officer
24th October 2022



AITHISG AN LUCHD-SGRUDAIDH NEO-EISIMEILICH

AITHISG AN LUCHD-SGRUDAIDH NEO-EISIMEILICH DO BHUILL BHÒRD NA GÀIDHLIG, ÀRD-NEACH-SGRUDAIDH 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 chìochnaich air 31 Màrt 2022 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 Chìsean agus nòtaichean airson nan aithrisean ionmhasail, a' gabhail a-steach nam priomh phoileasaidhean cunntasachd. Tha am frèam airson aithrisean ionmhasail a chaidh a chur an sàs ann a bhith ag ullachadh nan aithrisean seo freagarrach a thaobh lagh iomchaidh agus inbhean cunntasachd eadar-nàiseanta mar a chaidh gabhail riutha san RA mar a chaidh mìneachadh agus gabhail ris ann an Leabhran an Riaghaltais airson Aithisgean Ionmhasail (FReM 2021/22).

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

- a' toirt sealladh fior is cothromach de shuidheachadh na buidhne air 31 Màrt 2022 agus de chaiteachas lom na buidhne airson na bliadhna a chìochnaich an uair sin agus sin a rèir Achd na Gàidhlig (Alba) 2005 agus stiùridhean bho Mhinistearan na h-Alba fon Achd;
- air an ullachadh gu ceart a rèir inbhean cunntasachd eadar-nàiseanta mar a chaidh gabhail riutha san RA, agus mar a chaidh a chur an cèill agus atharrachadh ann an FReM 2021/22; agus
- air an ullachadh a rèir riatanasan Achd na Gàidhlig (Alba) 2005 agus stiùridhean 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) (ISAs (RA)), mar a dh'fheumas sinn fo Chòd nan Cleachdaidhean Sgrùdaidh ris an do chuir Àrd-neach-sgrùdaidh na h-Alba aonta. Tha tuilleadh mìneachaidh air ar dleastanasan fo na h-inbhean sin san earrainn den aithisg againn le fios air dleastanasan an luchd-sgrùdaidh ann a bhith a' sgrùdadh nan aithrisean ionmhasail. Chaidh ar fastadh leis an Àrd-

INDEPENDENT AUDITOR'S REPORT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BORD 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 Bord na Gaidhlig for the year ended 31 March 2022 under the Gaelic Language (Scotland) Act 2005. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2021/22 Government Financial Reporting Manual (the 2021/22 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 UK adopted international accounting standards, as interpreted and adapted by the 2021/22 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

neach-sgrùdaidh air 31 Cèitean 2016. 'S e 6 bliadhna an ùine gun bheàrn a tha an dreuchd air mairsinn. Tha sinn neo-eisimeileach gun cheangal ris a' bhuidhinn seo a rèir nan riatanasan beusail a bhuineas ris na sgrùdaidhean a nì sinn air aithrisean ionmhasail san RA, a' gabhail a-steach Inbhe Bheusail Comhairle nan Aithisean ionmhasail, agus tha sinn air ar dleastanasan beusail a choileanadh a rèir nan riatanasan sin. Cha deach seirbheisean nach buin dhan sgrùdadadh, a tha toirmisgte fon Inbhe Bheusail, a thort seachad dhan bhuidhinn. Tha sinn den bheachd gun d' fhuair sinn fianais sgrùdaidh gu leòr agus freagarrach gus taic a thoirt dhan bheachd a ghabh sinn.

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

Tha sinn air co-dhùnadadh 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 mi-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' cleachdadadh 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.

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

Cunnartan a thaobh mhì-aithrisean susbainteach

Nì sinn aithris anns an Aithisg Sgrùdaidh Bhliadhnail fa leth air na cunnartan as mothà a chomharraich sinn a thaobh mhì-aithrisean susbainteach air an deach measadh a dhèanamh agus air na co-dhùnaidhean againn mun deidhinn.

Dleastanasan an Oifigeir Chunntachail airson nan aithrisean ionmhasail

Mar a chaighd a mhìneachadh ann am barrachd doimhneachd san Aithris air Dleastanasan an Oifigeir Chunntachail, tha an t-Oifigear Chunntachail a' gabhail uallach airson ullachadh nan aithrisean ionmhasail agus feumaidh i a bhith riaraichte gun

of total uninterrupted appointment is 6 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.

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

Risks of material misstatement

We report in our separate Annual Audit Report 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, the Accountable Officer is responsible for the preparation of financial statements that give a true and fair view in accordance

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

Nuar a tha i 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 ionchaidh, cùisean co-cheangailte ri cleachdad na dùil gun cum a' bhuidheann a' dol, mur a h-eil beachd ann crìoch a chur air obair na buidhne.

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

'S e a tha fa-near dhuinn a choileanadh, gum bi dearbhachd reusanta againn nach eil mi-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 th' ann an dearbhachd reusanta, dearbhachd gu math cinnteach; chan eil sin na ghealltanais, ge-tà, ma tha mi-aithris shusbainteach ann, gun toir sgrùdad a thèid a chumail a rèir nan Inbhean Sgrùdaidh Eadar-nàiseanta (RA) an aire dha sin daonnan. Faodaidh mi-aithrisean eirigh bho fhoill no mearachdan agus tha iad air am meas susbainteach ma thathar an dùil gu reusanta gun toir iad, mar mhì-aithris fa leth no mar ghrunn dhiubh còmhla, buaidh air co-dhùnaidhean a nì luchd-cleachdaidh stèidhichte air na h-aithrisean ionmhasail seo.

Gheibhear tuairisgeul a bharrachd air dleastanasan an neach-sgrùdaidh airson aithrisean ionmhasail a sgrùdad air làrach-lìn Comhairle airson Aithriseadh lonmhasail 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 sgrùdadadh comasach air neo-riaghailteachdan, a' gabhail a-steach foill, a lorg

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

with the financial reporting framework, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Accountable Officer is responsible for assessing the body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the body's operations.

Auditor's responsibilities for the audit of the financial statements

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 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:

- 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-stiùridh, in-sgrùdadh agus iadsan air a bheil uallach riaghlaidh mu mar a bha iad fhèin air cunnartan neo-riaghailteachdan a chomharrachadh agus a mheas;
- 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 mi-aithrisean susbainteach air a bhith anns na h-aithrisean ionmhais, a' gabhail a-steach mar a dh'fhaodadh foill tachairt; agus
- a' beachdachadh a bheil na sgilean agus na comasan iomchaidh aig an sgioba sgrùdaidh còmhla gus neo-ghèilleadh ri laghan agus riaghailtean a chomharrachadh no aithneachadh.

Fhuair sinn tuigse air an fhrèam-obrach laghail agus riaghlaidh anns a bheil a' bhuidheann ag obair, agus chomharrach sinn na pòimh 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 sheachnad. 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, chomharrach sinn gun robh an comas as motha airson foill a thaobh an riatanais a bhith ag obair taobh a-staigh criochan 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 ris an targaid fulangais no gus suidheachadh cothromachaидh a choileanadh. Mar fhreagairt air a' chunnart

- 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;
- 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 its tolerance target or achieve a breakeven position. In response to this risk, we

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 fhuaireadh 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 chleachdadhe gus dèiligeadh ris an riosg gum bi stiùirichean a' seachnadhe in-smachd. Ann a bhith a' cur aghaidh air cunnart foill tro stiùirichean a' seachnadhe smachdan, rinn sinn deuchainn air freagarrachd inntrigidhean sna leabhracchein ionmhais agus air atharrachaidhean eile; rinn sinn measadh air a bheil na breithneachaidhean a rinneadh ann a bhith a' dèanamh thuairmsean cunntasachd a' sealtainn gum faodadh claonadh a bhith ann, agus rinn sinn measadh air an adhbhar gnothachais airson tar-gníomh cudromach sam bith a tha neo-àbhaisteach no taobh a-muigh càrsa àbhaisteach a' ghnothachais.

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 sgriobhainnean 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' cleachdadhe mhodhan analis gus dàimhean neo-àbhaisteach no ris nach robhar an dùil a chomharrachadh a dh'faodadh a bhith a' comharrachadh gu bheil cunnartan ann de mhì-aithris shusbainteach mar thoradh air foill;
- a' faighneachd de luchd-stiùridh, in-sgrùdadh agus comhairle laghail air an taobh a-muigh mu chùisean lagha no tagraighean a tha ann no a dh'faodadh 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 riaghlaigh agus 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 duilgeadais gnèithich ann a bhith a' lorg neo-riaghailteachdan, èifeachdas modhan-smachd na buidhne, agus nàdar, àm agus ìre nam modhan sgrùdaidh a rinneadh.

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 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.

Tha neo-riaghailteachdan a tha mar thoradh air foill nas duilge a lorg na neo-riaghailteachdan a tha mar thoradh air mearachd oir faodaidh foill a bhith a' gabhail a-steach co-rùn, dearmad a dh'aona-ghnothach, mi-riochedachadh, 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, iре a' chealg-chòrdaidh a bha na lùib, meud nan suimean air leth air an do rinneadh brath-foill, agus iре nan daoine fa leth a bha an sàs ann.

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

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

Dleastanasan airson cunbalachd

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

AITHRIS AIR RIATANASAN EILE

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

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

Fiosrachadh eile

Tha an t-Oifigear Cunnachail a' gabhail uallach airson an

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.

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 in respect of irregularities explained in the audit of the financial statements section of our report, 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.

Other information

The Accountable Officer is responsible for the other

fiosrachaidh eile san aithisg bhliadhnail agus cunntasan. 'S e am fiosrachadh 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 eile a leughadh, agus, ann a bhith a' dèanamh sin, feumaidh sinn beachdachadh feuch a bheil nithean susbainteach san fiosrachadh eile nach eil a' dol leis na h-aithrisean ionmhasail no nach eil ag aontachadh ris an eòlas a fhuaireann san sgrùdadadh no a bheil coltas ann gu bheil mì-aithris shusbainteach san fiosrachadh. Ma bheir sinn an aire do leithid a nithean neo-chunbalach susbainteach no gu bheil 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-dhùnadadh, stèidhichte air an obair a rinn sinn, gu bheil mì-aithris shusbainteach den fiosrachadh 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' gabhair a-steach an fiosrachaidh eile agus chan eil sinn a' toirt seachad co-dhùnadadh barantachaiddh sam bith air sin ach air a-mhàin air an Aithisg Coileanaidh agus an Aithris Riaghlaidh chun na h-ire 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 sgrùdadadh:

- tha am fiosrachadh a chaidh a thoirt seachad san Aithris air Riaghlaidh 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 Riaghlaidh 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.

information in the annual report and accounts. The 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 other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of 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 themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Our opinion on the financial statements does not cover the 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.

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 Tuarastal is Luchd-obrach a bhios ga sgrùdadadh 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.

Co-dhùnaidhean a thaobh ar dleastanasan airson sgrùdadadh nas fharsainge

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

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' gealltann nach eil uallaichean againn do bhuill no oifigearan, sna dreuchdan pearsanta aca, no do dhaoine eile.

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.

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

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

24th Dàmhair 2022

Pat Kenny, CPFA

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

24th October 2022



PÀIRT
PART **4**

CUNNTASAN ACCOUNTS



AITHRIS AIR CAITEACHAS LOM IOMLAN

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2022

STATEMENT OF COMPREHENSIVE NET EXPENDITURE

For the Year Ended 31 March 2022

	Nòta Note	2022 £	2021 £	
Teachd-a-steach Obrachaidh Eile	4	79,000	65,000	Other Operating Income
Teachd-a-steach Obrachaidh lomlan		79,000	65,000	Total Operating Income
Cosgaisean Luchd-obrach	5	(1,410,689)	(1,177,438)	Staff Costs
Caiteachas Obrachaidh Eile	6	(4,397,873)	(4,496,476)	Other Operational Expenditure
Caiteachas Obrachaidh lomlan		(5,808,562)	(5,673,914)	Total Operating Expenditure
Caiteachas Obrachaidh Lom		(5,729,562)	(5,608,914)	Net Operating Expenditure
Teachd-a-steach lonmhasail	11	95,000	83,000	Finance Income
Cosgaisean lonmhasail	11	(128,000)	(104,000)	Finance Expense
Caiteachas Lom airson na Bliadhna ro Mhaoineachadh bho Riaghaltas na h-Alba		(5,762,562)	(5,629,914)	Net Expenditure for the Year before Scottish Government Funding
(Buannachd) / Call a rèir Cléireach-urrais ann am Fèicheanasan an Sgeama Pheinnsean	11	(576,000)	552,000	Actuarial Loss/(Gain) on Pension Liabilities
Caiteachas Lom lomlan airson na Bliadhna		(6,338,562)	(5,077,914)	Comprehensive Net Expenditure for the year

Tha na poileasaidhean cunntasachd is nòtaichean air taobhan-duilleig 114 gu 143 mar phàirt de na cunntasan seo.

Chithear mìneachadh nas mionaidiche air cosgaisean luchd-obrach san Aithisg air Tuarastalan is Luchd-obrach air taobh-duilleig 94.

The accounting policies and notes on pages 114 to 143 form part of these accounts.

A breakdown of staff costs is provided within the Remuneration and Staff Report on page 94.

AITHRIS AIR AN T-SUIDHEACHADH IONMHASAIL

Mar a bha iad air 31 Màrt 2022

STATEMENT OF FINANCIAL POSITION As at 31 March 2022

Nòta Note	2022 £	2021 £	
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 gheibhearr	8	85,482	49,376 Trade and other receivables
Airgead is nithean co-ionann	9	154,877	89,643 Cash and cash equivalents
<i>So-mhaoinean làithreach iomlan</i>		240,359	139,019 Total current assets
So-mhaoinean iomlan		240,359	Total Assets
Fèicheanasan Làithreach			Current Liabilities
Malairt is nithean eile a phàighearr	10	(56,066)	(55,165) Trade and other payables
<i>Fèicheanasan Làithreach iomlan</i>		(56,066)	(55,165) Total current liabilities
Thoir fèicheanasan làithreach air falbh bho sho-mhaoinean iomlan		184,293	83,854 Total assets less current liabilities
Fèicheanasan neo-làithreach			Non-current Liabilities
Fèicheanasan Lom Maoin a' Pheinnsean	11	(1,254,000)	(1,546,000) Net Pension Fund Liability
<i>Fèicheanas neo-làithreach iomlan</i>		(1,254,000)	(1,546,000) Total non-current liabilities
Thoir fèicheanasan làithreach iomlan air falbh bho sho-mhaoinean iomlan		(1,069,707)	(1,462,145) Total Assets less Total liabilities
Cùl-stòran			Reserves
Maoin Choitcheann		184,293	83,855 General Fund
Cùl-stòr nam Peinnseanan		(1,254,000)	(1,546,000) Pension Reserve
Cuibhreann iomlan an luchd-pàighidh chìsean		(1,069,707)	(1,462,145) Total taxpayers' equity

Ghabh am Bòrd-stiùridh ris na Cunntasan seo air 6th Dàmhair 2022 agus dh'aontaich an t-Oifigear Cunntachail gum faodadh am foillseachadh air an aon latha.

Air a shoidhnigeadh às leth Bòrd na Gàidhlig

The Board approved these Accounts on 6th October 2022 and the Accountable Officer authorised them for issue on the same date.

Signed on behalf of Bòrd na Gàidhlig

Shona C Nicllinnein
Oifigear Cunntachail
24th Dàmhair 2022

Tha na poileasaidhean cunntasachd is nòtaichean air taobhan-duilleig 114 gu 143 mar phàirt de na cunntasan seo.

Shona C MacLennan
Accountable Officer
24th October 2022

The accounting policies and notes on pages 114 to 143 form part of these accounts.

AITHRIS AIR SRUTHAN AIRGID

Airson na bliadhna a chriochnaich air 31 Màrt 2022

STATEMENT OF CASH FLOWS

For the Year Ended 31 March 2022

Nòta Note	2022 £	2021 £	Cash flows from operating activities
Sruthan airgid bho ghnìomhan obrachaidh			
Cosgais Obrachaidh Lom	(5,762,562)	(5,629,914)	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	(36,106)	91,739	Decrease/(Increase) in Receivables
Meudachadh sna Nithean a Phàighean	902	17,715	Increase in Payables
Cosgaisean Seirbheis Làithreach thar dearbh shuimeannan pàighe do pheinnseanan	11	251,000	Current Service Costs over actual pension contributions
Peinnsean - Cosgaisean Ionmhais Lom	11	33,000	Pension - Net Finance Costs
Lùghdachadh Lom	(5,513,766)	(5,410,460)	Net Decrease

Sruthan-airgid bho ghnìomhachd maoineachaidh			Cash flows from financing activities
Maoineachadh bho Riaghaltas na h-Alba airson na bliadhna	3	5,579,000	5,329,000 Scottish Government funding for year
Maoineachadh airgid bho Riaghaltas na h-Alba		5,579,000	5,329,000 Scottish Government cash funding for year
Meudachadh/(Lùghdachadh) lom ann an airgead is suimeannan co-ionann ri airgead		65,234	Net (decrease)/increase in cash and cash equivalents
Airgead is suimeannan co-ionann aig toiseach na bliadhna	9	89,643	171,104 Cash and cash equivalents at start of year
Airgead is suimeannan co-ionann aig deireadh na bliadhna	9	154,877	89,644 Cash and cash equivalents at end of year
Atharrachadh lom ann an cothromachaidhean airson airgid is suimeannan co-ionann ri airgead		65,234	(81,460) Net change in cash and cash equivalent balances

AITHRIS AIR ATHARRAICHEAN ANN AN EARRAINNEAN LUCHD- PÀIGHIDH CHISEAN

Airson na bliadhna a chriochnaich air 31 Màrt 2022

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

For the Year Ended 31 March 2022

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

Airson na bliadhna a chriochnaich air 31 Màrt 2021

For the Year Ended 31 March 2021

Cothromachadh air 1 Giblean 2020	274,769	(884,000)	(609,231)	Balance at 1 April 2020
Caiteachas Lom an Sgeama Peinnsein				Net Pension Scheme Expenditure
Gluasad gu fèicheadasan 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 shochairean cluainois	11	-	552,000	Remeasurements of retirement benefit obligations
Easbhaidh obrachaiddh		(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

Tha na poileasaidhean cunntasachd is nòtaichean air taobhan-duilleig 114 gu 143 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 114 to 143 form part of these accounts.

NÒTAICHEAN AIRSON NAN CUNNTASAN

Airson na bliadhna a chòrochnaich air 31 Màrt 2022

Fiosrachadh coitcheann

'S e buidheann phoblach neo-roinneil ghnìomhach a th' ann am Bòrd na Gàidhlig a tha cunntachail tro Mhiniestarán 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 Mhiniestarán 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-Ionmhas na Banrigh airson 2021-22 (FReM). Tha na poileasaidhean cunntasachd san leabhran a' cumail ri Poileasaidhean Cunntasachd Coitcheann mar a tha iad air an cur an cèill ann an Inbhean Eadar-nàiseanta airson Aithrisean Ionmhasail (IFRS), chun na h-ire agus gu bheil sin ciallach is iomchaidh ann an co-theacsna na Roinne Poblaich. Tha mìneachadh air na poileasaidhean cunntasachd a chuireadh an sàs gu h-ìosal. Chaidh an cur an sàs gu cunbalach ann a bhith dèiligeadh ri nithean a bha gam meas susbainteach a thaobh nan cunntasan.

Am Modh Cunntasachd

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

NOTES TO THE ACCOUNTS

For the Year Ended 31 March 2022

1

General Information

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

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

2

Accounting Policies

The accounts are prepared in accordance with the Accounts Direction issued to Bòrd na Gàidhlig by the Scottish Ministers. This Accounts Direction requires compliance with HM Treasury's 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.

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 déidh 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

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

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

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

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 teachd-a-steach thairis air caiteachas air gniomhan maoinichte bhon Tabhartas gus Cuideachadh.

Airgead is Nithean Co-ionann

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

Buidheann a tha a' Cumail a' Dol

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

Tha Bòrd na Gàidhlig mothachail air mar a tha e an urra ri taic maoineachaiddh leantainneach a bhith ann bho Mhiniestearan Riaghaltas na h-Alba agus chan eil adhbhar sam bith aig a' Bhòrd smaoineachadh nach fhaigh e taic maoineachaiddh

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

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

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

bhon roinn is aonta bho na Ministearan san àm ri teachd no gum faigh Bòrd na Gàidhlig nas lugh a taice.

Mar sin, chaidh a mheasadh gun robh e iomchaidh na Cunntasan seo ullachadh leis an tuigse gun cùm a' bhuidheann a' dol. Tha co-dhùnadh beachdachadh a' Bhùird air cho iomchaidh 's a tha e tuigse a bhith ann gum bi a' bhuidheann a' cumail a' dol sa bhliadhna làithrich air a mhìneachadh san Aiste Coileanaidh air taobh-duilleig 80.

Cis Luach-leasaichte

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

Tabhartas gus Cuideachadh bhon Riaghaltas

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

A' Comharrachadh Teachd-a-steach

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

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

Peinnseanan

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

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

will not be forthcoming or will only provide a reduced support to Bòrd na Gàidhlig.

Given the above it has accordingly been considered appropriate to adopt a going concern basis for the preparation of these Accounts. The conclusion of Bòrd na Gàidhlig's consideration of the appropriateness of the going concern basis for the current year is detailed in the Performance Report at page 80.

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.

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

Nochdar creideas, a' rioxhdachadh 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' sealltann 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' nochdad bhuannachdan is call, a tha a rèir na thomhais cléireach-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 maoineachaiddh bhon Bhuidheann-stiùiridh airson lonnsachaidh aig Riaghaltas na h-Alba. Tha a' Bhuidheann-stiùiridh air a meas mar bhuidhinn cho-cheangailte. Tron bhliadhna, bha grunn ghluasad an airgid susbainteach aig Bòrd na Gàidhlig leis a' Bhuidhinn-stiùiridh. A bharrachd air seo, tha grunn ghluasad an airgid susbainteach air a bhith ann le buidhnean riaghaltais eile, le buidhnean aig an riaghaltas nàiseanta, le ùghdarsasan ionadail agus le buidhnean poblach riaghaltais neo-roinneil. Rè na bliadhna, chan eil gluasad airgid susbainteach air a bhith ann eadar Ball sam bith den Bhòrd agus Bòrd na Gàidhlig. Tha nòta 12 de na cunntasan seo a' toirt seachad sealladh mionaideach air suimeannan a chaidh a phàigheadh agus aontachadh luach £1,000 no nas mothu anns a' bhliadhna ionmhais eadar Bòrd na Gàidhlig agus buidhnean far a bheil buaidh nach beag aig Buill a' Bhùird no far a bheil iad nam prìomh bhuill den luchd-stiùiridh.

Ionnsramaidean Ionmhasail

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

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

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

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

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

Related Parties

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

Financial Instruments

Financial assets and financial liabilities are recognised when 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.

So-mhaoinean agus fèicheanasan ionmhasail

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

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

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

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

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

Ath-sgrùudadh air Poileasaidhean Cunntasachd

A' leantainn Inbhe Cunntasachd Eadar-nàiseanta 8, Poileasaidhean Cunntasachd, Atharrachaidhean ann an Tuairmsean agus Mearachdan, rinn BnG ath-sgrùudadh 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 Mineachaidhean IFRS a chur an sàs a bhios an gniomh airson na bliadhna a thòisicheas air no às dèidh 1 Faoilleach 2021. Cha tug mar a chaidh na h-Inbhean sin a ghabhail os làimh buaidh shusbainteach air an fhiosrachadh

Financial assets and liabilities

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

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and 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 2021. Their adoption has not had any material impact on the disclosures or on the amounts

fhoillsichte no air na suimean a tha air an aithris anns na h-aithrisean ionmhasail seo:

- Atharrachaidhean do IAS 39, IFRS 4, IFRS 7 agus IFRS 9: Atharrachadh air Slatan-tomhais ìre an Rèidh (ìre 2)
- Atharrachaidhean do IFRS 4: Cùmhnantan àrachais – dàil air IFRS 9
- Lasachaidhean mài co-cheangailte ri Covid-19 às dèidh 30 Ògmhios 2021: (Atharrachaidhean do IFRS 16).

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 ionmhasail seo ùghdarrachadh, chan eil BnG air na h-inbhean ùr is ùraichte a leanas 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
- Leasachaidhean bliadhnailean do dh'Inbhean 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 shusbaiteach air na h-aithrisean ionmhasail anns an àm ri teachd ach a-mhàin mar a thathar a' toirt fa-near gu h-ìosal.

reported in these financial statements:

- Amendments to IAS 39, IFRS 4, IFRS 7 and IFRS 9: Interest Rate Benchmark Reform (Phase 2)
- Amendments to IFRS 4: Insurance contracts – deferral of IFRS 9
- Covid-19 Related Rent Concessions beyond 30 June 2021: (Amendment to IFRS 16).

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
- 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.

Tha IFRS 16: Liosan a' dol an àite IAS 17: Liosan agus tha Roinn Ionmhais na Banrigh gu bhith ga chur an sàs ann am FReM an Riaghaltais bho 1 Giblean 2022. Tha IFRS 16 a' toirt a-steach modail cunntasachd aon ghabhaltach a tha a' roichdachadh nan so-mhaoinean agus fèicheanasan aig ghabhaltach ann an dòigh nas fheàrr, agus a bheir seachad foillseachaidhean leasaichte gus cur ri soilleireachd na h-aithris air calpa a thathar a' cleachdad.

Fo IFRS 16, feumaidh ghabaltaich so-mhaoinean agus fèicheanasan airson liosan le teirm nas fhaide na 12 mìosan aithneachadh, mura h-eil luach iosal aig an t-so-mhaoin bhunasach. Ged nach eil mìneachadh coitcheann ann de 'luach iosal' air òrdachadh, tha BnG air roghainn luach na stairsniche mar chalpa de £5,000 a chleachdad gus codhùnadh de na so-mhaoinean a thèid foillseachad. Tha BnG an dùil gun lean na liosan ionmhais a th' ann mar-thà a bhith air an seòrsachadh mar liosan. Chan eil lios obrachaidh làithreach sam bith taobh a-staigh raon IFRS 16 fo na riaghailtean 'seanair' a tha air an òrdachadh san FReM airson a bhith a' ghluasad gu IFRS 16, agus mar sin chan eil BnG an dùil gum bi buaidh sam bith aig buileachadh na h-inbhe seo air na h-aithrisean ionmhais. Anns na bliadhnaichean ri teachd thèid beachdachadh air cùmhnnantù agus ath-aontachaidhean cùmhnnant ath-sgrùedad feuch an gabh an cur fo IFRS agus iad air an comharrachadh gu soilleir mar sho-mhaoinean còir-air-cleachdad. Thèid so-mhaoinean a tha aithnichte fo IFRS 16 a chumail air an Aithris air an t-Suidheachadh ionmhasail mar (i) so-mhaoinean còir-air-cleachdad a tha a' roichdachadh còir a' Bhùird na so-mhaoinean liosaichte bunaiteach a chleachdad; agus (ii) fèicheanasan liosa a tha a' roichdachadh an dleastanais pàighidhean liosa a dhèanamh.

Prìomh Fhiosrachadh Co-cheangailte ri Breithneachadh, Tuairmsean agus Mì-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.

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-sgrùedad a dhèanamh gu curbalach 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 thighean ma tha an t-atharrachadh a' toirt buaidh air a' bhliadhna sin agus bliadhnaichean ri thighean.

IFRS 16 Leases supersedes IAS 17 Leases and is being applied by HM Treasury in the Government FReM from 1 April 2022. IFRS 16 introduces a single lessee accounting model that results in a more faithful representation of a lessee's assets and liabilities and provides enhanced disclosures to improve transparency of reporting on capital employed.

Under IFRS 16, lessees are required to recognise assets and liabilities for leases with a term of more than 12 months, unless the underlying asset is of low value. While no standard definition of 'low value' has been mandated, 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. No 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, and so BnG does not expect the implementation of this standard to have any impact on the financial statements. In future years new contracts and contract renegotiations will be reviewed for consideration under IFRS 16 as implicitly identified right-of-use assets. Assets recognised under IFRS 16 will be held on the Statement of Financial Position as (i) right of-use assets which represent Board's right to use the underlying leased assets; and (ii) lease liabilities which represent the obligation to make lease payments.

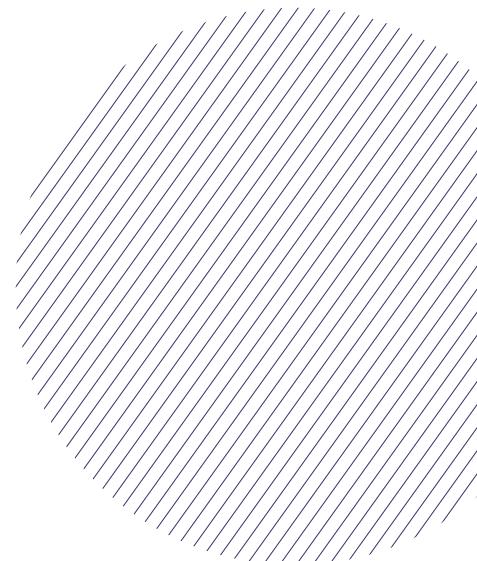
Key Sources of Judgement, Estimation & Uncertainty

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

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

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

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.



3

Tabhartas gus Cuideachadh

Grant-in-Aid

	2022 £	2021 £	
Tabhartas iomlan gus Cuideachadh a fhuaras comharrachte fon Chùl-stòr Choitcheann san Aithris air an t-Suidheachadh lonmhasail	5,579,000	5,329,000	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 chiat 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.

4

Teachd a-steach eile

Other income

	2022 £	2021 £	
Comann nam Pàrant - maoineachadh do na Tràth-bhliadhnaichean	75,000	65,000	Comann nam Pàrant - Early Years' Funding
Foras na Gaeilge	4,000	-	Foras na Gaeilge
Teachd-a-steach Iomlan Eile	79,000	65,000	Total Other Income

5

Cosgaisean Luchd-obrach

Staff costs

	2022 £	2021 £	
Pàigheadh is Tuarastalan (A' gabhail a-steach Buill a' Bhùird-stiùiridh)	941,469	870,594	Wages and salaries (Including Board Members')
Cosgaisean Shocairean Sòisealta	76,813	77,393	Social Security Costs
Cosgaisean Peinnsein Eile	392,407	229,451	Other Pension Costs
Cosgaisean Luchd-obrach lomlan	1,410,689	1,177,438	Total Staff Costs

Tha mìneachadh a bharrachd air cosgaisean luchd-obrach san Aithisg air Luchd-obrach air taobh-duilleig 101.

Further analysis of staff costs is located in the Staff Report on page 101.

6

Caiteachas Obrachaidd Eile

Other Operational Expenditure

Tha Caiteachas Obrachaidd 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.

	2022 £	2021 £	
CAITEACHAS OBRACHAIDD EILE - COSGAISEAN RUITH			OTHER OPERATIONAL EXPENDITURE - RUNNING COSTS
Cosgaisean a' Bhùird is Luchd-obrach (gun chosgaisean Thuarastalan)	30,835	18,042	Board and Staff Costs (excluding Salary costs)
Cisean Sgrùdaidh (sgrùdadadh bhon taobh a-muigh)	15,210	35,340	Audit Fees (external audit)
Cosgaisean Ruith na h-Oifis	253,011	220,925	Office Running Costs
Dàimh Phoblach is Margaidheachd	57,771	40,226	PR & Marketing
Cisean Proifeiseanta	161,568	119,032	Professional Fees
	518,395	433,565	
CAITEACHAS OBRACHAIDD EILE - COSGAISEAN LEASACHAIDH			OTHER OPERATIONAL EXPENDITURE - DEVELOPMENT COSTS
A' toirt fàs air cleachdadadh na Gàidhlig	2,424,813	2,462,187	Increasing the use of Gaelic
A' toirt fàs air ionnsachadh na Gàidhlig	1,129,259	1,259,202	Increasing the learning of Gaelic
A' cur deagh iomhaigh air adhart airson na Gàidhlig	325,406	341,522	Promoting a positive image of Gaelic
	3,879,478	4,062,911	
Caiteachas Obrachaidd lomlan Eile	4,397,873	4,496,476	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 2021	6,420	14,964	62,493	83,877	At 1 April 2021
Nithean ùra	-	-	-	-	Additions
Cuidteasan	-	-	-	-	Disposals
Air 31 Màrt 2022	6,420	14,964	62,493	83,877	At 31 March 2022
Call Luach					Depreciation
Air 1 Giblean 2021	6,420	14,964	62,493	83,877	At 1 April 2021
Ri chomharrachadh sa bhliadhna	-	-	-	-	Provided in Year
A thaobh chuidteasan	-	-	-	-	Relating to Disposals
Air 31 Màrt 2022	6.420	14.964	62.493	83.877	At 31 March 2022
Luach Leabhair Lom air 31 Màrt 2022	-	-	-	-	Net Book Value at 31 March 2022
Luach Leabhair Lom air 1 Giblean 2021	-	-	-	-	Net Book Value at 1 April 2021

	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
Cuidteasan	-	-	-	-	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 chuidteasan	-	-	-	-	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

8**Malairt is nithean eile a gheibhear****Trade and other receivables**

	2022 £	2021 £	
Suimeannan a tha còir againn fhaighinn taobh a-staigh bliadhna:			Amounts falling due within one year:
Ro-phàigheadh is Teachd-a-steach Cruinnichte	85,482	49,376	Prepayments and Accrued Income
Malairt is nithean eile a gheibhear	-	-	Trade and Other Receivables
Nithean eile a gheibhear - lomlan	85,482	49,376	Total Other Receivables

9**Airgead is nithean co-ionann****Cash and cash equivalents**

	2022 £	2021 £	
Cothromachadh air 1 Giblean	89,643	171,104	Balance at 1 April
Atharrachadh lom ann an cothromachaidhean airson airgid is suimeannan co-ionann ri airgead	65,234	(81,461)	Net change in cash and cash equivalent balances
Cothromachadh air 31 Màrt	154,877	89,643	Balance at 31 March
Air 31 Màrt 2022, bha na cothromachaidhean a leanas air an cumail:			The following balances at 31 March 2022 were held:
Seirbheis Banca an Riaghaltais is airgead làimhe.	154,877	89,643	Government Banking Service and cash in hand.
	154,877	89,643	

10**Malairt is nithean eile a phàighean****Trade and other payables**

	2022 £	2021 £	
Suimeannan a tha còir againn fhaighinn Taobh a-staigh bliadhna:			Amounts falling due within one year:
Nithean malairt rim pàigheadh	-	1,010	Trade Payables
Nithean Cruinnichte is Teachd-a-steach ri Thighinn	56,066	54,155	Accruals and Deferred Income
	56,066	55,165	

11

Peinnsean

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

Dàta

Figearan aig an fhastaiche a thaobh ballrachd

AIR 31 MÀRT 2021 / AT 31 MARCH 2021

	Àireamh Number	Tuarastalan is Peinnsean lomlan 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-peinnsein	4	34	71	Pensioners

Clàr-pàighidh

Payroll

	£	
Clàr-pàighidh lomlan (ris a bheilar a' gabhail) san ùine bho 1 Giblean 2021 gu 31 Màrt 2022 bho gabh suimeannan a phàigheadh airson pheinnseanan, stèidhichte air an fhiosrachadh a fhuras	£744,000	Assumed total pensionable payroll for the period 1 April 2021 to 31 March 2022 based on information provided

Toraidhean Seilbhe

Chaidh tuairmse a dhèanamh air na toraidhean bhon Mhaoin, a rèir luach a' mhagaidh, airson na h-ùine gu 31 Màrt 2022 a bha stèidhichte air dearbh thoraidhean bhon Mhaoin mar a fhuair sinn bho Chomhairle na Gàidhealtachd.

Investment Returns

The return on the Fund in market value terms for the period to 31 March 2022 is estimated based on actual Fund returns as provided by the Highland Council.

	%	
Dearbh thoradh san ùine bho 1 Giblean 2021 gu 31 Màrt 2022	3.6	Actual return from 1 April 2021 to 31 March 2022

Fo IAS 19, feumaidh mìneachadh mionaidheach 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 curnartan 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.

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 2022, bha luach £4.969m ann, agus sin stèidhchite air fiosrachadh a fhuaras bho Chomhairle na Gàidhealtachd agus a' gabhail ealla ri toraidhean a' chlàir-amais nuair a dh'fheumte.

Beachdan a chaidh a ghabhail

Ùine a chrìochnaich	31 Màrt/March 2022 % p.a.	31 Màrt /March 2021 % p.a.	Period Ended
Ìre-àrdachaидh a' Pheinnseин	3.20	2.85	Pension Increase Rate
Ìre-àrdachaидh nan Tuarastal	4.00	3.65	Salary Increase Rate
Ìre-lasachaидh	2.70	2.00	Discount Rate

Reat Bàsmhorachd

Tha an ùine a thathar an dùil a bhios daoine beò stèidhchite air VitaCurves na Maoine le feasachaidhean a rèir a' mhodail CMI 2021, le cuideam 0% air dàta 2020, le rèidheachadh coitcheann (Sk7), atharrachadh töiseachaidh de 0.25% agus ire 1.5% sa bhliadhna san ùine fhada. Stèidhchite air na beachdan seo, tha an ùine chuibheasach a thathar a' sùileachadh a bhios daoine beò aig aois 65 air a mìneachadh gu h-ìosal

Fireannaich Males		Boireannach Females	
Luchd-peinnsein an-dràsta	20.8	23.3	Current pensioners
Luchd-peinnsein san àm ri teachd*	22.0	25.3	Future pensioners*

*Tha na figearan a' gabhail ris gun robh buill aois 45 nuair a chaidh an luachadh oifigeil mu dheireadh a dhèanamh.

The Actuary has estimated the bid value of the Fund's assets as at 31 March 2022 to be £4.969m based on information provided by Highland Council and allowing for index returns where necessary.

Assumptions

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.

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 stèidhchite air VitaCurves 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 CLM 2020 a' gabhail ris gum bi cuibhreann ann airson rèidheachadh air ire bhàsan bho chionn ghoirid agus ire feasachaidh de 1.5% gach bliadhna.	CMI 2020 model assuming an allowance for smoothing of recent mortality experience and a long-term rate of improvement of 1.5% p.a.
Luchd-peinnsein	Pensioners
Modail CLM 2020 a' gabhail ris gum bi cuibhreann ann airson rèidheachadh air ire bhàsan bho chionn ghoirid agus ire feasachaidh de 1.5% gach bliadhna.	CMI 2020 model assuming an allowance for smoothing of recent mortality experience and a long-term rate of improvement of 1.5% p.a.

Tha na beachdan ris an deach gabhail mu reata bhàsan gus luach nan Uallaichean ann an Suidheachadh Criochnachaidh an Fhastaiche a thomhas eadar-dhealaichte bhon fheadhainn a chaidh a chealachadh gus luach nan Uallaichean ann an Suidheachadh Tòiseachaidh an Fhastaiche a thomhas.

The mortality assumptions used to value the Obligations in the Employer's Closing Position are different to those used to value the Obligations in the Employer's Opening Position.

Caoban Airgid bhon Pheinnsean

Tha cùisean air an riarrachadh los gum faod daoine a tha a' dol a leigeil dhiubh an dreuchdan san àm ri teachd roghnachadh 50% den airgead a bharrachd (a dh'haodas iad a ghabhail agus suas gu na tha ceadaichte le HMRC) a tha saor bho chìsean a ghabhail airson seirbheis a rinn iad ron Ghiblean 2009 agus 75% den airgead (a dh'haodas iad a ghabhail) a tha saor bho chìsean airson seirbheis a rinn iad às dèidh toiseach a' 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.

Consistently provided a Gaelic voice in consultations on matters relating to the economy, housing, transport and connectivity in island and rural areas.

Atharrachaidhean ann an Luach Cothromach So-mhaoinean a' Phlana, Uallaichean airson Shocairean Suidhichte agus Fèicheanasan Loma airson na bliadhna a chriochnaich air 31 Màrt 2022

Change in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2022

A' Bhliadna a chriochnaich air 31 Màrt 2022	So-mhaoinean	Uallaichean	So-mhaoinean lom/ (fèicheanasan)	Period ended 31 March 2022
	Asset	Obligations	Net Asset/ (Liabilities)	
	£(000an/s)	£(000an/s)	£(000an/s)	
Atharrachaidhean ann an luach cothromach so-mhaoinean a' phlana	4,692	-	4,692	Fair value of plan assets
Luach làithreach nam fèicheanasan maoinichte	-	6,238	(6,238)	Present value of funded liabilities
Suidheachadh töiseachaidh air 1 Giblean 2021	3,608	4,468	(1,546)	Opening position as 1 April 2021
Cosgais na seirbheis				Service cost
- Cosgais làithreach na seirbheis*	-	392	(392)	- Current service cost*
Cosgais iomlan na seirbheis	-	392	(392)	Total service cost
Riadh lom				Net Interest
- Teachd-a-steach bho riadh air so-mhaoinean a' phlana	95	-	95	- Interest income on plan assets
- Cosgaisean rèidh air uallaichean airson shocairean suidhichte	-	128	(128)	- Interest cost on defined benefit obligation
Riadh lom iomlan	95	128	(33)	Total net interest
Cosgais iomlan nan sochairean suidhichte aithnichte sa chothromachadh, prothaid no (call)	95	520	(425)	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 chriochnaich air 31 Màrt 2022

Change in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2022

A' Bhliadhna a chriochnaich air 31 Màrt 2022	So-mhaoinean	Uallaichean	So-mhaoinean lom/ (fèicheanasan)	Period ended 31 March 2022
	Asset	Obligations	Net Asset/ (Liabilities)	
	£(000an/s)	£(000an/s)	£(000an/s)	
Sruthan airgid			Cashflows	
- Suimeannan pàighe le com-pàirtichean a' phlana	51	51	-	- Plan participants' contributions
- Suimeannan pàighe leis an fhastaiche	141	-	141	- Employer contributions
- Sochairean pàighe	(87)	(87)	-	- Benefits paid
Suidheachadh criochnachaidh ris a bheil dùil	4,892	6,722	(1,830)	Expected closing position
Ath-thomhasan			Re-measurements	
- Na beachdan ionmhaisail air atharrachadh	-	(480)	480	- Change in financial assumptions
- Na beachdan deamografach air atharrachadh	-	(32)	32	- Change in demographic assumptions
- Eòlas eile	-	13	(13)	- Other experience
- Toradh bho sho-mhaoinean às aonais shuimeannan bho riadh lom	77	-	77	Return on assets excluding amounts included in net interest
Ath-thomhasan ionlan aithnichte ann an Teachd-a-steach ionlan Eile (OCI)	77	(499)	576	Total re-measurements recognised in Other Comprehensive Income (OCI)
Atharrachaidhean ann an luach cothromach So-mhaoinean a' phlana	4,969	-	4,969	Fair value of plan assets
Luach làithreach nam fèicheanasan maoinichte**	-	6,223	(6,223)	Present value of funded liabilities**
Suidheachadh criochnachaidh air 31 Màrt 2022	4,969	6,223	(1,254)	Closing position as at 31 March 2022

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

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

**Tha an Clèireach-urrais air tuairmse a dhèanamh gu bheil luach làithreach nam fèicheanasan maoinichte timcheall air £3,654,000, £1,975,000 agus £594,000 a thaobh luchd-obrach a tha nam ball, buill nach eil a-nis a' páigheadh agus peinnseanairean aig 31 Màrt 2022.

**The Actuary has estimated that the present value of funded liabilities comprises of approximately £3,654,000, £1,975,000 and £594,000 in respect of employee members, deferred pensioners and pensioners respectively at 31 March 2022.

Atharrachaidhean ann an Luach Cothromach So-mhaoinean a' Phlana, Uallaichean airson Shochairean Suidhichte agus Fèicheanasan Loma airson na bliadhna a chriochnaich air 31 Màrt 2022

Change in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2022

A' Bhliadhna a chriochnaich air 31 Màrt 2021	So-mhaoinean	Uallaichean	So-mhaoinean lom/ (fèicheanasan)	Period ended 31 March 2021
	Assets	Obligations	Net Asset/ (Liabilities)	
	£(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
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 iomlan na seirbheis	-	253	(253)	Total service cost
Riadh lom				Net interest
- Teachd-a-steach bho riadh air so-mhaoinean a' phlana	83	-	88	- Interest income on plan assets
- Cosgaisean rèidh air uallaichean airson shochairean suidhichte	-	104	(104)	- Interest cost on defined benefit obligation
Riadh lom iomlan	83	104	(21)	Total net interest
Cosgais iomlan nan sochairean suidhichte aithnichte sa phrothaid no (call)	83	357	(274)	Total defined benefit cost recognised On profit or (loss)
Sruathan airgid				Cashflows
- Suimeannan pàighe le com-pàirticean a' phlana	49	49	-	- Plan participants' contributions
- Suimeannan pàighe leis an fhastaiche	140	-	140	- Employer contributions
- Sochairean pàighe	(160)	(160)	-	- Benefits paid
Suidheachadh criochnachaidh ris a bheil dùil	3,720	4,714	(994)	Expected closing position
Ath-thomhasan				Re-measurements
- 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	4,672	-	4,692	Fair value of plan assets
Luach làithreach nam fèicheanasan maoinichte	-	6,238	(6,238)	Present value of funded liabilities
Suidheachadh criochnachaidh air 31 Màrt 2021	4,692	6,238	(1,546)	Closing position as at 31 March 2021

* Tha a' cosgais seirbheis làithreach a' gabhail a-steach cuibhreann airson cosgaisean rianachd de 0.6% den chlár-phàigheadh. Chan eil an Cléireach-urrais ach air eachdraidh bliadhna de thoraidhean a shealstainn agus ma tha tuilleadh fiosrachaiddh a dhìth faic aithisgean nam 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-iosal gan luachadh a rèir luachan tagraidh mar a dh'fheumar fo IAS 19.

Assets**Fair value of plan assets**

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

31 Màrt 2022/31 March 2022				31 Màrt 2021/31 March 2021				
Seòrsa So-mhaoin	Prisean ainmichte ann am margaidhean gniomhach	Prisean nach eil ainmichte ann am margaidhean gniomhach	Iomlan	%	Prisean ainmichte ann am margaidhean gniomhach	Prisean nach eil ainmichte ann am margaidhean gniomhach	Iomlan	%
Asset Category	Quoted Prices in Active Markets	Quoted prices not in Active markets	Total		Quoted Prices in Active Markets	Quoted prices not in Active markets	Total	
	£(000an/s)	£(000an/s)	£(000an/s)		£(000an/s)	£(000an/s)	£(000an/s)	
SEILBH ANN AN EARRANNAN/EQUITY SECURITIES								
Luchd-cleachdaidh Consumer	770.6	0.0	770.6	16	846.4	0.0	846.4	18
Saothrachadh Manufacturing	383.1	0.0	383.1	8	508.7	0.0	508.7	11
Cumhachd is Goireasan Energy and Utilities	31.1	0.0	31.1	1	48.5	0.0	48.5	1
Institiùdan Ionmhasail Financial Institutions	481.7	0.0	481.7	10	495.5	0.0	495.5	11
Slàinte is Cùram Health and Care	273.0	0.0	273.0	5	216.0	0.0	216.0	5
Teicneòlas Fiosrachaidh Information Technology	280.9	0.0	280.9	6	270.6	0.0	270.6	6
Eile/Other	59.4	0.0	59.4	1	41.6	0.0	41.6	1
SEILBH ANN AM FIACHAN/DEBT SECURITIES								
Bannan Corporra (ire seilbhe) Corporate Bonds (investment grade)	340.0	0.0	340.0	7	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	127.9	0.0	127.9	3	0.0	0.0	0.0	0
Eile/Other	0.0	216.1	216.1	4	0.0	0.0	0.0	0
EARRANNAN PRÌOBHAIDEACH/PRIVATE EQUITY								
Uile/All	0.0	319.7	319.7	6	0.0	346.0	346.0	7
TOGALAICHEAN/REAL ESTATE								
Fo sheilbh san RA UK Property	536.4	0.0	536.4	11	355.9	0.0	355.9	8
Fo sheilbh thall-thairis Overseas Property	0.0	0.0	0.0	0	0.6	0.0	0.6	0

So-mhaoinean**Luach cothromach so-mhaoinean a' phlana**

Tha na so-mhaoinean gu h-iosal gan luachadh a rèir luachan tagraidh mar a dh'fheumar fo IAS 19.

Assets**Fair value of plan assets**

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

31 Màrt 2022 / 31 March 2022				31 Màrt 2021 / 31 March 2021				
Seòrsa So-mhaoin Asset Category	Prisean ainmichte ann am margaidhean gniomhach Quoted Prices in Active Markets £(000an/s)	Prisean nach eil ainmichte ann am margaidhean gniomhach Quoted prices not in Active markets £(000an/s)	Iomlan Total £(000an/s)	%	Prisean ainmichte ann am margaidhean gniomhach Quoted Prices in Active Markets £(000an/s)	Prisean nach eil ainmichte ann am margaidhean gniomhach Quoted prices not in Active markets £(000an/s)	Iomlan Total £(000an/s)	%
MAOINEAN SEILBHE IS URRASAN AONAICHTE/INVESTMENT FUNDS AND UNIT TRUSTS								
Earrannan Equities	498.6	0.0	498.6	10	578.8	0.0	578.8	12
Bannan Bonds	116.2	0.0	116.2	2	596.6	0.0	596.6	13
Hedge Funds Hedge Funds	30.7	0.0	30.7	1	0.0	0.0	0.0	0
Bathar-amh Commodities	258.9	0.0	258.9	5	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	244.8	0.0	244.7	5	386.8	0.0	386.8	8
IOMLAIN/TOTALS	4,433	536	4,969	100	4,346	346	4,692	100

Chaidh briseadh sìos nan so-mhaoinean gu h-ionmhasail a shealltainn dhan £100 as fhaisg. Chaidh a' phongalachd a bharrachd ann an taisbeannadh 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' bhuanachd no call airson na h-ùine gu 31 Màrt 2023

Assets

Analysis of projected amount to be charged to profit or loss for the period to 31 March 2023

A' Bhliadhna a chriochnaich air 31 Màrt 2023	So- mhaoinean Assets £(000an/s)	Uallaichean Obligations £(000an/s)	(Fèicheanasan)/ So-mhaoinean lom Net (Liability)/ asset £(000an/s)	% de phàigheadh % of pay	Period ended 31 March 2023
Ro-mheasadh air cosgais làithreach na seirbheis*	0	350	(350)	(47.0)	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	350	(350)	(47.0)	Total service cost
Teachd-a-steach bho riadh air so-mhaoinean a' phlana	135	0	135	18.1	Interest income on plan assets
Riadh air uallaichean airson shochairean suidhichte	0	172	(172)	(23.1)	Interest on defined benefit obligation
Cosgais Lom lomlan airson Riadh	135	172	(37)	(5.0)	Total Net Interest Cost
An t-suim iomlan airson Prothaid is Call	135	522	(387)	(52.0)	Total included in Profit and Loss

*Tha a' chosgais seirbheis làithreach a' gabhail a-steach cuibhreann airson cosgaisean rianachd de 0.7% den chlàr-phàigheadh. Tha an luach airgid stèidhichte air tuarastal ro-mheasta de £744,000.

*The current service cost includes an allowance for administration expenses of 0.7% of payroll. The monetary value is based on a projected payroll of £744,000.

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

Sensitivity Analysis

Atharrachadh sa bheachd air 31 Màrt 2022:	Tuairmse air an uiread (%) a thèid fèicheanasan an fhastaiche an àird Approximate % increase to Employer Liability	Tuairmse air a' chosgais a thaobh airgid Approximate monetary amount (£000)	Change in assumption at 31 March 2022:
Lùghdachadh 0.1% san Dearbh Reata Lasachaidh	2	131	0.1% decrease in Real Discount Rate
Àrdachadh 1 bliadhna ann an dùil-beatha nam ball	4	249	1 year increase in member life expectancy
Àrdachadh 0.1% san Reata Àrdachaidd airson Thuarastalan	0	7	0.1% increase in the Salary Increase Rate
Àrdachadh 0.1% san Reata Àrdachaidd airson Pheinnseanan	2	123	0.1% increase in the Pension Increase Rate

12

Related Parties

'S e buidheann phoblach neo-roinneil a th' ann am Bòrd na Gàidhlig le taic maoineachaидh bhon Bhuidheann-stiùiridh airson ionnsachaidh aig Riaghaltas na h-Alba. Thathar a' meas na Buidhne-stiùiridh mar phàrtaidh co-cheangailte agus tron bhliadhna, bha grunn għluasadan airgid susbainteach aig Bòrd na Gàidhlig leis a' Bhuidhinn-stiùiridh. Bha na tar-ghniomhan sin a' gabhail a-steach Tabhartas gus Cuideachadh de £5,579,000 (2020/21 £5,329,000) mar a chaidh fhoillseachadh san Aithris air Atharrachaidhean ann an Earrainnean Luchd-pàighidh Chisean air taobh-duilleig 119.

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

Tha an clàr gu h-ìosal a' toirt mion-fhiosrachadh mu phàighidhean is aontaidhean susbainteach (£1,000 agus barrachd) a chaidh a dhèanamh sa bhliadhna ionmhais eadar Bòrd na Gàidhlig agus buidhnean far a bheil buaidh nach beag aig Buill a' Bhùird no far a bheil iad nam priomh bhuill den luchd-stiùiridh. B' e suim nam pàighidhean seo £173,450 uile gu leir (2020/21 £193,453) agus tha iad sin uile air an comharrachadh ann an Caiteachas Obrachaidh Eile – Cosgaisean Leasachaidh ann an Nòta 6 aig na cunntasan seo. B' e £189,140 (2020/21 £190,490) a chaidh aontachadh gu h-iomlan agus tha iad nam pàirt de na foillseachaidhean ann an Nòta 13 - Gealltanás Teachd-a-steach.

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

Bliadhna a Chrìochnaich air 31 Màrt 2022

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
Board Member/ leadership team member	Organisation	Nature of Connection	Payment Amount £	Future Commitment £	Purpose of Payment
Màiri T NicAonghais Mary T MacInnes	Ceòlas Uibhist Limited	Stiùiriche agus Cathraiche (Gun tuarastal) Director and Chairperson (Non-salaried)	57,700	57,700	Tabhartas Com-pàrtiche Libhrigidh Delivery Partner Grant
		Oide pàirt-tide (Le tuarastal) Part time tutor (salaried)	2,400	-	Tabhartas Maoin Co-obrachaidh Collaboration Fund Grant
	Cnoc Soilleir	Stiùiriche (Gun tuarastal) Director (Non-salaried)	5,000	5,000	Tabhartas Coitcheann General Grant
			7,500	-	

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 and during the year Bòrd na Gàidhlig has had a number of material transactions with the Directorate. These transactions comprised Grant in Aid of £5,579,000 (2020/21 £5,329,000) as disclosed in the Statement of Changes in Taxpayers Equity on page 119.

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

The table below gives details of material payments and approvals (£1,000 and greater) made during the financial year between Bòrd na Gàidhlig and organisations where Board Members have significant influence or are key members of management. The total of these payments was £173,450 (2020/21 £193,453) and these are within Other Operational Expenditure – Development Costs in Note 6 to these accounts. The total of the approvals was £189,140 (2020/21 £190,490) and make up part of the disclosures in Note 13 – Revenue Commitments.

There have been no other related party transactions.

Year ended 31 March 2022

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
Board Member/ leadership team member	Organisation	Nature of Connection	Payment Amount £	Future Commitment £	Purpose of Payment
Ailean Caimbeul Allan Campbell	An Comunn Gàidhealach	Ceann-suidhe (Gun tuarastal) President (Non-salaried)	100,850	125,000	Am Mòd Nàiseanta Rioghail The Royal National Mod
			-	1,440	Tabhartas Coitcheann (Taic Ciùil) General Grant (Music Support)

Bliadhna a chriochnaich air 31 Màrt 2021**Year ended 31 March 2021**

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
Board Member/ leadership team member	Organisation	Nature of Connection	Payment Amount £	Future Commitment £	Purpose of Payment
Màiri T NicAonghais Mary T MacInnes	Ceòlas Uibhist Limited	Stiùiriche agus Cathraiche (Gun tuarastal) Director and Chairperson (Non-salaried)	45,800	57,700	Pròiseactan Maoinichte Funded Projects
			1,000	-	Tabhartas Colmcille Colmcille Grant
			4,400	-	Tabhartas Coitcheann General Grant
			-	2,400	Tabhartas Maoin Co-obrachaidh Collaboration Fund Grant
	Cnoc Soilleir	Stiùiriche (Gun tuarastal) Director (Non-salaried)	15,000	14,000	Tabhartas Coitcheann General Grant
			-	7,500	Tabhartas Coitcheann General Grant
Ailean Caimbeul Allan Campbell	An Comunn Gàidhealach	Ceann-suidhe (Gun tuarastal) President (Non-salaried)	100,853	100,850	Am Mòd Nàiseanta Rioghail The Royal National Mod
			11,200	2,300	Tabhartas COVID-19 COVID-19 Grant
			11,200	2,800	Tabhartas Maoin Co-obrachaidh Collaboration Fund
			-	1,440	Tabhartas Coitcheann General Grant
			4,000	1,000	Tabhartas COVID-19 COVID-19 Grant

13

Geallaidhean a thaobh Teachd-a-steach

Chìthean gu h-ìosal geallaidhean a thaobh thabhartasan aig deireadh na bliadhna, 's iad sin tabhartasan a chaidh aontachadh ro 31 Màrt 2022 ach nach tèid a phàigheadh gu às dèidh sin:

	2022 £	2021 £	
Taobh a-staigh bliadhna	2,794,141	2,655,189	Within one year
Taobh a-staigh dà gu còig bliadhna	139,541	263,982	Within two to five years
Às dèidh còig bliadhna	-	-	After five years
	2,933,682	2,919,171	

Revenue Commitments

Grants commitments at the year end, comprising grants which had been approved prior to 31 March 2022 but were not payable until after that date, were due as follows:

14

Ionnsramaidean ionmhasail

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

An cunnart gum bi gainlead airgid ann

Tha Ministearan na h-Alba a' sònrrachadh suim sa bhuidseat aca gach bliadhna ionmhasail mu choinneamh a' maoineachaidh a bhios a dhùth air Bòrd na Gàidhlig air adhbharan teachd-a-steach agus calpa. Chan fhaodar maoineachadh no maoineachadh a thèid a thional a chleachdadach ach air na h-adhbharan aimichte agus suas chun na h-ìre a tha air a sònrrachadh sa bhuidseat.

Thèid suim airgid iomlan aontachadh eadar Riaghaltas na h-Alba agus Bòrd na Gàidhlig leis am bi sinn ag obrachadh sa bhliadhna ionmhais. Mar sin chan eil cunnart mòr ann gum bi gainlead airgid aig Bòrd na Gàidhlig.

Cunnart bho ruithean-airgid dhùthchannan eile

Chan eil cunnart susbainteach sam bith ann do Bhòrd na Gàidhlig a thaobh reataichean iomlaid. Sa bhliadhna seo chaidh dà suim a chosg no a làimhseachadh a bha ann an ruith-airgid dùthcha eile.

Financial instruments

Bòrd na Gàidhlig requires to disclose the role which financial instruments have had during the period in creating or changing the risks an entity faces in undertaking its activities. Because of the nature of its activities and the way in which Bòrd na Gàidhlig is financed, Bòrd na Gàidhlig is not exposed to the degree of financial risk faced by business entities.

Liquidity risk

Scottish Ministers make provision for Bòrd na Gàidhlig's use of resources, for revenue and capital purposes, in its budget for each financial year. Resources and accruing resources may be used only for the purposes specified and up to the amounts specified in the budget.

An overall cash authorisation is also agreed between Scottish Government and Bòrd na Gàidhlig to operate for the financial year. Bòrd na Gàidhlig is not therefore exposed to significant liquidity risks.

Foreign currency risk

Bòrd na Gàidhlig has no material exchange rate risk. During the year there 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 airson Nithean a gheibhear (Nòta 8), Airgead agus Suimeannan co-ionann ri airgead (Nòta 9) agus Malairt is nithean eile a gheibhear (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 Cothromachaideh

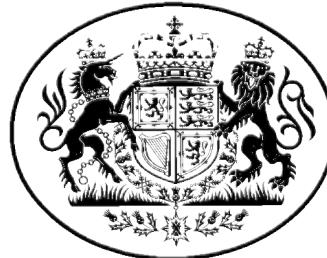
Cha robh tachartasan susbainteach ann às dèidh na duilleige cothromachaideh a dh'fheumar atharrachadh sna cunntasan no fhoillseachadh.

Post Balance Sheet Events

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

Bòrd na Gàidhlig

Bòrd na Gàidhlig

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

1. Tha Ministearan na h-Alba, a rèir Paragraf 8(a) de Chlàr 1 de dh'Achd na Gàidhlig (Alba) 2005, a' foillseachadh an stiùiridh seo.
2. Cumaidh an aithris air na cunntasan airson na bliadhna ionmhais a chriochnaich air 31 Màrt 2006, agus gach bliadhna às dèidh sin, ri prionnsapalan cunntasachd agus riatanasan foillseachaidh a gheilbear ann an Leabhran an Riaghaltais airson Aithrisean Ionmhasail (FReM) a tha an gnìomh sa bhliadhna dhan deach an aithris air na cunntasan ullachadh.
3. Thèid na cunntasan ullachadh gus sealladh fior is cothromach a thoirt air teachd-a-steach, caiteachas agus sruthan airgid airson na bliadhna ionmhais, agus air an t-suidheachadh aig deireadh na bliadhna ionmhais.
4. Thèid an stiùireadh seo a chur ann mar eàrr-ràdh ann an aithris nan cunntasan. Tha an stiùireadh a chaidh a thoirt seachad air 31 Màrt 2006 air a chùl-ghairm.

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

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

Signed by the authority of the Scottish Ministers

11 Dàmhair 2007

11 October 2007

MÌNEACHADH AIR BRIATHRACHAS IONMHASAIL

GLOSSARY OF FINANCIAL TERMS

A rèir nuair a thèid suimeannan a chlàradh

Thèid cunntasan Bhòrd na Gàidhlig ullachadh a rèir nuair a thèid suimeannan a chlàradh. Tha sin a' ciallachadh gun tèid caiteachas is teachd-a-steach a chomharrachadh sna cunntasan nuair a tha na suimeannan air an giùlan no air an cosnadh – chan ann nuair a gheibhear no a phàighean an t-airgead.

Isleachadh Luach

Coltach ri call luach, ach bithear ga chomharrachadh airson so-mhaoinean neo-shusbainteach, i.e., tomhas air luach so-mhaoin a chaidh a chleachdadh rè na bliadhna.

So-mhaoinean

Nì air a bheil sealbh aig Bòrd na Gàidhlig no a bhios e a' cleachdad, 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 a thèid iomlaid gu airgead san ath 12 mìos.

Fèicheanas Làithreach

Fèicheanas a thathar an dùil a thèid a phàigheadh san ath 12 mìos.

Call

Nuair a tha caiteachas nas mothach a 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 chleachdadadh rè na bliadhna.

FréM

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 batharbog a chleachdadadh.

Fèicheanas

Fiach aig neach no buidheann eile a th' air Bòrd na Gàidhlig.

Ro-phàigheadh

Suim a thèid a phàigheadh ro-làimh, leithid airson cead gus bathar-bog a chleachdadadh. Tha an t-suim air a comharrachadh mar sho-mhaoin an toiseach, agus an uair sin mar chosgais san ùine a thèid feum a dhèanamh dheth.

Ullachadh

Fèicheanas mu bheil mì-chinnt ann a thaobh cuin a dh'fheumar a phàigheadh no dè an t-suim a tha ri phàigheadh.

Earrainnean Luchd-pàighidh Chìsean

So-mhaoinean lom Bhòrd na Gàidhlig.

Nithean malairt rim pàigheadh

Suimeannan a tha rim pàigheadh do luchd-solair airson bathar is seirbheisean.

Nithean malairt a gheibhear

Suimeannan a tha rim faighinn bho dhaoine eile.

Depreciation

The measure of the value of an IT asset used during the year.

FReM

Financial Reporting Manual issued by HM Treasury.

Going concern basis

Accounts are prepared on this basis assuming that Bòrd na Gàidhlig will continue operating into the foreseeable future.

Grant-in-Aid

Funding received from The Scottish Government.

Intangible assets

An asset, such as a right to use software, that cannot be touched.

Liability

A debt owed by Bòrd na Gàidhlig to another entity.

Prepayments

An amount paid for in advance such as software licences. Initially recognised as an asset, then transferred to expense in the period when the benefit is enjoyed.

Provision

Liability of uncertain timing or amount.

Taxpayers' equity

The net assets of Bòrd na Gàidhlig.

Trade payables

Amounts due for payment to suppliers of goods and services.

Trade receivables

Amounts due from third parties.



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BE PROUD OF WHO YOU ARE