



Bòrd na  
Gàidhlig



AITHISG  
BHLIADHNAIL IS  
CUNNTASAN

ANNUAL REPORT & ACCOUNTS

**23-24**

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PART

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# GEÀRR-CHUNNTAS AIR COILEANADH

# PERFORMANCE REPORT

PÀIRT  
PART

1

01

## TAR-SHEALLADH

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

## PERFORMANCE OVERVIEW

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



Màiri NicAonghais | Cathraiche  
Mary MacInnes | Chairperson

*Mairi J. Nic Aonghais*

## AITHRIS A' CHATHRAICHE

## CHAIRPERSON'S REPORT

Mar Chathraiche Bhòrd na Gàidhlig, tha e na thoileachas dhomh an Aithisg Bhiliadhna agus na Cunntasan airson na bliadhna 2023/24 a thaisbeanadh. 'S e bliadhna thrang eile a bh' aige aig Bòrd na Gàidhlig, mar a bha i dhan a h-uile duine a tha ag obair san roinn. Tha i air a bhith dùbhlanach ach tha i cuideachd air cothroman brosnachail a thoirt dhuinn airson atharrachadh agus leasachadh aig iùre ionadail, roinneil agus nàiseanta.

Tha foillseachadh Plana Nàiseanta na Gàidhlig 2023-28 (am Plana Nàiseanta) air a bhith aig cridhe ar cuid obrach thar na bliadhna a dh'fhalbh. Tron bhliadhna, tha Bòrd na Gàidhlig air a bhith a' co-obrachadh le Riaghaltas na h-Alba gus am fios air ais a chaidh a chruinneachadh tro ar co-chomhairleachadh poblach ann an 2022 a mheasadh agus a bhuleachadh agus gus am Plana Nàiseanta a dhèanamh mar a tha e an-diugh. Tha am Plana Nàiseanta mar bhunait do dhealas Riaghaltas na h-Alba a thaobh leasachadh na Gàidhlig ann an Alba agus bidh e a' stiùireadh bhuidhnean poblach agus buidhnean leasachaidh anns gach roinn thairis air an ath 5 bliadhna agus bha sinn glè thoilichte gun robh Ministearan na h-Alba ag aontachadh ris a' phlana agus gun do ghabh iad ris san Dùblachd.

Tha dreachd Bile nan Cànan Albannach a' dol tro Phàrlamaid na h-Alba aig an àm seo agus tha Riaghaltas na h-Alba air pròiseas co-chomhairleachaidh farsaing a chumail. Tha am Bile a' cruthachadh cothrom nach beag gus adhartas a dhèanamh le leasachadh na Gàidhlig ann an Alba agus tha Bòrd na Gàidhlig air freagairtean a chur a-steach dhan cho-chomhairleachadh phoblach air an dreachd bhile a bharrachd air a' mheòrachan ionmhais. Ged a tha am pròiseas fada bho bhith seachad, tha sinn a' dèanamh fiughair ri bhith a' com-pàirteachadh leis an Riaghaltas agus a bhith a' riochdachadh choimhearsnachdan Gàidhlig cho math 's as urrainn dhuinn agus am bile a' dol air adhart.

Rinneadh adhartas mòr ann am foghlam a-rithist am bliadhna. Tha aonad Foghlam tro Mheadhan na Gàidhlig (FtG) ùr air fhosgladh ann an Siorrachd Rinn Friù an Ear ann am Bun-sgoil Thornliebank, chaidh buidhnean tràth-bhiliadhnaichean Gàidhlig a stèidheachadh ann an sgìrean ùra de dh'Alba, nam measg Peebles, Loch Àlainn, an t-Òban agus a' Chill Mhòr san Eilean Sgitheanach, agus fhuras dearbhadh cuideachd gun tòisich solar Gàidhlig san àrd-sgoil ann an Inbhir Chluaidh ann an 2024-25.

As Cathraiche of Bòrd na Gàidhlig, it is my pleasure to present the Annual Report and Accounts for the year 2023/24. It has been another very busy year for Bòrd na Gàidhlig, as it has been for everyone working in the sector. It has been challenging but has also presented us with exciting opportunities for change and development at a local, regional, and national level.

The publication of the National Gaelic Language Plan 2023-28 (the National Plan) has been at the forefront of our work over the past year. Throughout the year, Bòrd na Gàidhlig has worked in collaboration with the Scottish Government to evaluate and implement the feedback gathered through our 2022 public consultation and to produce the National Plan as it is today. The National Plan underpins the Scottish Government's commitment to Gaelic development in Scotland and will guide public bodies and development groups in all sectors over the next 5 years and we were very happy to have Scottish Ministers agree to and approve the plan in December.

The draft Scottish Languages Bill is currently working its way through the Scottish Parliament and the Scottish Government has undertaken an extensive consultation process. The Bill presents a significant opportunity to further Gaelic development in Scotland and Bòrd na Gàidhlig has submitted responses to the public consultation on the draft bill as well as the financial memorandum. While the process is far from over, we look forward to engaging with the Government and representing Gaelic communities as best we can as it continues.

Great progress has been made in education again this year. A new Gaelic Medium Education (GME) unit has been opened in East Renfrewshire at Thornliebank Primary School, we've seen the founding of Gaelic early years groups in new areas of Scotland, including Peebles, Lochaline, Oban and Kilmuir on Skye, as well as confirmation that secondary Gaelic provision will begin in 2024-25 in Inverclyde.

Chaidh Bursaraidh Teagaisg na h-Alba, a chaithd a stèidheachadh gus taic a thoirt do dhaoine a tha airson cursa aon-bliadhna Dioplòma iar-cheum ann am Foghlam (PGDE) ann an Foghlam Tidsearan Tùsail (ITE) a dhèanamh, a leudachadh gus a bhith a' gabhail a-steach cheumnaichean a tha airson a bhith nan tidsearan Gàidhlig. Còmhla ri Tabhartasan Cùrsaichean Bogaidh Gàidhlig airson Luchd-foghlaim aig Bòrd na Gàidhlig agus sgeamaichean Tabhartasan Foghlam Gàidhlig, tha seo a' ciallachadh gu bheil barrachd taic ann na bha riamh dhaibhsan a tha airson tòiseachadh air dreuchd ann an teagast Gàidhlig.

Am-bliadhna tha àrdachadh mòr air tighinn air faicsinneachd na Gàidhlig agus ann am farsaingeachd nan daorne bho air feadh na dùthcha, agus nas fhaide air falbh, a tha air a dhol an sàs leis a' chànan. Tha Seachdain na Gàidhlig 2024 na dheagh eisimpleir de seo le timcheall air 170 tachartas a' dol air adhart ann an 100 àite, a' gabhail a-steach New York, Alba Nuadh agus Lunnainn. Chaithd mòran de na tachartasan seo a ruith le taic-airgid tro Mhaoin nan Tabhartasan Beaga, maoinichte a-rithist am-bliadhna le Bòrd na Gàidhlig agus tha iad nan deagh eisimpleir de mar a tha ar n-obair mar bhuidheann a' cumail taic ri cothroman com-pàirteachaidh is leasachaidd do na miltean de luchd-labhairt agus luchd-ionnsachaidh na Gàidhlig, cho math ri daoine a tha air ùr thighinn dhan chànan.

The Teaching Bursary in Scotland, which was established to support individuals wishing to undertake a one-year Post Graduate Diploma in Education (PGDE) Initial Teacher Education (ITE) course, was extended to include graduates who would like to become Gaelic teachers, and this combined with Bòrd na Gàidhlig's Gaelic Immersion Courses for Education Practitioners Grants and Gaelic Education Grants schemes means there is more support than ever before for those looking to start a career in Gaelic teaching.

This year has seen a marked increase in the visibility of Gaelic and engagement with the language from a wide range of people all over the country, and beyond. Seachdain na Gàidhlig 2024 is a wonderful example of this with around 170 events taking place across 100 locations, including New York, Nova Scotia and London. Many of these events were run with funding support through the Small Grants Fund, funded again this year by Bòrd na Gàidhlig and are a great example of how our work as an organisation supports engagement and development opportunities for thousands of Gaelic speakers and learners, as well as newcomers to the language.

Chuir sinn failte air ceathrar bhall ùr air a' Bhòrd-stiùridh san t-Sultain – Raibeart Dunbar, Iain Dòmhnullach, Michelle NicLeòid, agus Dòmhnull Coinneach (DK) Mac a' Phi. Dh'fhàg sinn soraidh slàn le Nicola NicThòmais, a chriochnaich na dreuchd san Dùblachd 2023, agus le Coinneach MacLomhair a bha na bhall co-thaghte. Bu toil leam taing a thoirt dhaibh le chèile agus dhan chòrr den Bhòrd-stiùridh airson an cuid obrach uile thairis air a' bhliadhna a dh'fhalbh.

Mu dheireadh, cha b' urrainn dhomh an aithisg seo a chriochnachadh gun iomradh a thoirt air Ealasaid Dhòmhnullach. 'S e atharrachadh mòr a th' ann do bhuidheann sam bith a bhith a' faighinn Ceannard ùr agus tha seo gu sònraichte fior airson Bòrd na Gàidhlig aig àm a tha cho fior thrang. Bu mhath leam taing a thoirt do dh'Ealasaid gu poblach agus gu pearsanta airson na h-obair cruaidh a rinn i agus airson a' cheannais làidir a tha i air nochdadh bho thàinig i gu Bòrd na Gàidhlig san t-Sultain.

We welcomed four new Board Members in September - Robert Dunbar, John MacDonald, Michelle Macleod, and Donald Kenneth (DK) MacPhee. We also said farewell to Nicola Thomson, who finished in her role in December 2023 as well as co-opted committee member Kenneth MacIver. I would like to thank them both, as well as the rest of the Board, for all of the work they have done over the last year.

Finally, I would be unable to finish this report without mention of Ealasaid MacDonald. The onboarding of a new CEO is a major change for any organisation, which is especially true for Bòrd na Gàidhlig at such an extraordinarily busy time. I would like to publicly and personally thank Ealasaid for all the hard work she has done and the strong leadership she has displayed since joining Bòrd na Gàidhlig in September.

**"Tha Seachdain na Gàidhlig 2024 ... le timcheall air 170 tachartas a' dol air adhart ann an 100 àite, a' gabhail a-steach New York, Alba Nuadh agus Lunnainn."**

**"Seachdain na Gàidhlig 2024 ... with around 170 events taking place across 100 locations, including New York, Nova Scotia and London."**



Ealasaid Dhòmhnullach | Ceannard  
Ealasaid MacDonald | CEO

A handwritten signature in black ink, appearing to read "Ealasaid MacDonald".

## AITHRIS A' CHEANNAIRD

'S e bliadhna air leth trang a th' air a bhith ann dhan Ghàidhlig agus do ar coimhearsnachdan, le gu leòr atharrachadh aig ire ionadail agus nàiseanta, a' gabhail a-steach atharrachadh reachdail ro-chudromach a tha ag amas gu direach air taic a thoirt do chànanan dùthchasach na h-Alba agus le Plana Nàiseanta ùr dhan Ghàidhlig.

Tha Plana Nàiseanta Gàidhlig (PNG) 2023-28 air a bhith gu mòr air ar n-aire. Tha am Plana Nàiseanta air tighinn às dèidh pròiseas co-chomhairleachaidh farsaing le daoine fa leth, coimhearsnachdan, buidhnean Gàidhlig, buidhnean saor-thoileach, agus ùghdarrasan poblach, agus chaidh fhoillseachadh san Dùblachd 2023. Tha e stèidhichte air lèirsinn gum bi leudachadh a ghabhas tomhas san àireimh dhaoine a tha a' bruidhinn, ag ionnsachadh, a' cleachdadh agus a' toirt taic dhan Ghàidhlig. Tha e a' mineachadh far a bheil gniomhachd a dhìth gus a' Ghàidhlig a neartachadh ann an Alba agus tha e mar bhun-stèidh do mhiann Riaghaltas na h-Alba barrachd aithne a bhith aig a' chànan agus gus fàs is leasachadh a thoirt air àite na Gàidhlig ann an Alba. Tha am Plana Nàiseanta na bhunait airson Plana Corporra Bhòrd na Gàidhlig, a bheir cunnas air priomhachasan na buidhne thairis air an ath chòig bliadhna agus tha sinn a' déanamh fiughair ri fhoillseachadh ann an 2024.

Bidh reachdas a' neartachadh suidheachadh càinain sa chomann-shòisealta agus tha Bòrd na Gàidhlig a' cur fàilte air toirt a-steach Bile nan Cànan Albannach gu Pàrlamaid na h-Alba san t-Samhain. Tha e na cheum air adhart cudromach airson suidheachadh reachdail na Gàidhlig ann an Alba agus tha Bòrd na Gàidhlig a bhith an sàs gu gniomhach sa phròiseas. Chuir sinn a-steach freagairtean an dà chuid dhan cho-chomhairleachadh phoblach agus dhan cho-chomhairle air a' mheòrachan ionmhais agus anns gach tè de na piosan fianais seo, tha sinn air cur an cèill gu làdir gu bheil barrachd maoineachaидh a dhìth airson gach sruth de leasachadh na Gàidhlig agus airson a bhith a' toirt taic agus cumhachd do choimhearsnachdan Gàidhlig. Tha an dreachd Bheil fhathast aig ire a h-aon sa phròiseas phàrlamaideach agus tha obair chudromach ri dhèanamh gus déanamh cinnteach gum bi Bile ann a nì adhartas a thaobh na Gàidhlig.

Tha pàirt ghnìomhach aig Bòrd na Gàidhlig ann a bhith a' déanamh cinnteach gu bheilear a' beachdachadh air feumalachdan na Gàidhlig thairis air a bhith a' déanamh poileasaidh poblach. A bharrachd air na molaidhean againn a thaobh Bile nan Cànan Albannach, tha sinn air freagairtean a chur a-steach gu 37 co-chomhairlean poblach, agus tha iad uile air am foillseachadh air an làraich-lin againn, a' gabhail a-steach co-chomhairle air Ullachaidhean Bile an Fhoghlaim aig Riaghaltas na h-Alba.

## CEO'S REPORT

It has been an exceptionally busy year for Gaelic and our communities, with a great deal of change at local and national levels, including vital legislative change aimed directly at supporting Scotland's indigenous languages and a new National Gaelic Language Plan.

The National Gaelic Language Plan 2023-28 (NGLP) has been at the forefront of our attention. The National Plan is the result of a comprehensive consultation process with individuals, communities, Gaelic organisations, voluntary organisations, and public authorities, and was published in December 2023. It is underpinned by a vision that there is a measurable increase in the numbers of people speaking, learning, using and supporting Gaelic. It sets out where action is needed to strengthen the Gaelic language in Scotland and underpins the Scottish Government's ambition to see recognition for the language increase and for Gaelic's place in Scotland to grow and develop. The National Plan provides the basis for Bòrd na Gàidhlig's Corporate Plan, which we look forward to publishing in 2024 and will outline the priorities of the organisation across the next five years.

Legislation strengthens a language's position in society and Bòrd na Gàidhlig welcome the introduction of the Scottish Languages Bill to the Scottish Parliament in November. It is an important forward step in the legislative position of the Gaelic language in Scotland and Bòrd na Gàidhlig has been actively engaged in the process. We submitted responses to both the public consultation and financial memorandum and in each of these pieces of evidence, we have highlighted the need for increased funding for all streams of Gaelic development and on supporting and empowering Gaelic communities. The draft Bill is still in stage one of the parliamentary process and there is important work to do to ensure that we achieve a Bill that will take Gaelic forward.

Bòrd na Gàidhlig continues to take an active role in ensuring that the needs of Gaelic are considered across public policy making. Alongside our recommendations for the Scottish Languages Bill, we have submitted responses to some 37 public consultations, all of which are [published on our website](#), including the [Scottish Government's Provisions of the Education Bill consultation](#).



Tha sinn cuideachd air an Stiùireadh Reachdail air planaichean Gàidhlig ath-sgrùdadadh agus ùrachadh, às dèidh dhuinn co-chomhairleachadh poblach a chumail gus fios air ais fhaighinn bhon luchd-ùidh againn agus gus dèanamh cinnteach gu bheil an stiùireadh ùr a rèir feumalachdan practaigeach bhuidhnean poblach. Chaidh seo a chruthachadh fo earrann 8 de dh' Achd na Gàidhlig (Alba) 2005. Tha an stiùireadh ath-sgrùdaichte a-nis air aontachadh le Ministearan na h-Alba agus thèid fhoilseachadh gu foirmeil san Iuchar 2024. Tha Planaichean Gàidhlig aig 66 buidhnean poblach aig an àm seo agus chaith 21 dhiubh sin aontachadh le Comataidh Poileasaidh is Ghoireasan Bhòrd na Gàidhlig ann an 2023-24.

Bidh Bòrd na Gàidhlig ag obair gun sgur le com-pàrtichean libhrigidh, gus cur ris na gniomhan agus na goireasan a tha a' brosnachadh agus a' toirt taic do dhaoine air feadh na dùthcha ann a bhith a' cleachdad, ag ionnsachadh agus a' faighinn tlachd à Gàidhlig. Tha còrr is an dàrna leth den mhaoineachadh leasachaидh againn a' dol do priomh chom-pàrtichean libhrigidh agus thar na bliadhna seo bha e comasach dhuinn ar dòighean maoineachaидh ath-sgrùdadagh agus aontaidhean maoineachaидh a chruthachadh a mhaireas suas ri còig bliadhna, a thèid a thabhall do com-pàrtichean libhrigidh ann an 2024-25. Bidh am planadh fad-ùine seo nas buadhmoire agus bheir e barrachd cint do na buidhnean, luchd-labhairt òga na Gàidhlig, agus coimhlearsnachdan Gàidhlig air feadh na dùthcha.

Tha cothroman tràth-ionnsachaидh ro-chudromach gus dèanamh cinnteach gu bheil a' Ghàidhlig aig cridhe beatha dhaoine òga cho tràth 's a ghabhas. Gus dèanamh cinnteach gun urrainn dhuinn taic a thoirt do dh'ionnsachadh tràth-bhliadhnaichean air feadh na dùthcha anns an dòigh as èifeachdaiche, tha sinn air rannsachadh a bharrantachadh air a' chruth-tùre ionnsachaидh bho 0-3 bliadhna a dh'aos. Tha Bòrd na Gàidhlig cuideachd air rannsachadh a choimiseanadh air na ceanglaichean eadar Gàidhlig agus sunnd gus measadh agus cunntas a dhèanamh air mar a tha a' Ghàidhlig a' cur ris a' chomann-shòisealta ann an dòigh nas fharsainge chan ann a-mhàin mar chànan ach cuideachd mar chultar agus bheir e tuigse dhuinn air mar a ghabhas taobhan de shunnd a chleachdad gus luchd-cleachdaidh na Gàidhlig a chuideachadh agus a bhrosnachadh, mar luchd-labhairt agus luchd-ionnsachaидh agus mar choimhlearsnachdan càinain. Chaidh an rannsachadh seo a dhèanamh thar na bliadhna agus thèid na co-dhùnaidhean fhoilseachadh as t-samhradh 2024. Tha suidheachadh ionmhais air leth dùblanach ro

We have also reviewed and refreshed the Statutory Guidance on Gaelic language plans, after conducting a public consultation to gather feedback from our stakeholders and ensure the new guidance matches the practical needs of public bodies, which has been developed under section 8 of the Gaelic Language (Scotland) Act 2005. The revised guidance has now been approved by Scottish Ministers and will be formally issued in July 2024. There are currently 66 public bodies who have published Gaelic Language Plans (GLP), 21 of which were approved by Bòrd na Gàidhlig's Policy and Resources Committee in 2023-24.

Bòrd na Gàidhlig works tirelessly with delivery partners, to increase the activities and resources which engage, enthuse and support people across the country in using, learning and enjoying Gaelic. Over half our development funding goes to main delivery partners and over the course of the year we have been able to review our funding mechanisms and have developed funding agreements spanning up to five years, which will be offered to delivery partners in 2024-25. This long-term planning will deliver greater impact and certainty for the organisations, young Gaelic speakers, and Gaelic communities across the country.

Early learning opportunities are key to ensuring that Gaelic is integral to young people's lives as early as possible. To ensure we can support early years learning across the country in the most effective way, we have commissioned research into the 0-3 year-old learning landscape. Bòrd na Gàidhlig also commissioned research into the links between Gaelic and wellbeing to evaluate and describe how Gaelic contributes more widely to society as more than just a language but as a culture and provide an understanding of how facets of wellbeing can be used to assist and encourage Gaelic users, as speakers and learners and as a language community. This research has been carried out over the course of the year and the findings are to be published in the summer of 2024.

bhuidhnean poblach ann an Alba aig an àm seo agus tha seo fior a thaobh Bòrd na Gàidhlig. Chaidh ainmeachadh san Dùblachd 2023 gu bheil buidseat Bhòrd na Gàidhlig gu bhith air a chumail aig £5.125m ann an 2024-25 gun phàighidhean pròiseict a bharrachd, a tha air fagail gun robh againn ri co-dhùnaidhean doirbh a dhèanamh agus fòcas nas mothà a bhith againn air obair com-pàirteachais agus co-ibrachadh gus aghaidh a chur air na dùblain a tha mu choinneamh choimhlearsnachdan Gàidhlig. Seo cùis a chaidh a thogail gu soilleir ann am freagairt Bhòrd na Gàidhlig do Mheòrachan Ionmhais Bile nan Cànan Albannach.

Bha na duilgheadasan a bha ro Bhòrd na Gàidhlig a thaobh maoineachaидh soilleir nuair a dh'adhbharaich atharrachaidhean san airgead a bharrachd a bha sinn a' faighinn bho Riaghaltas na h-Alba suidheachadh far nach b' urrainn dhuinn cumail oirnn a' maoineachadh sgeama Oifigearan Leasachaيدh na Gàidhlig. Fhuaras airgead a bharrachd bho Riaghaltas na h-Alba gus an sgeama a chumail a' dol gus an t-Sultain agus tha an sgeama a-nis ga ath-sgrùdadagh gus dèanamh cinnteach gu bheil e cho eìfeachdach 's a ghabhas ann a bhith a' coileanadh feumalachdan choimhlearsnachdan.

Bu toil leam criochnachadh le bhith a' toirt taing do luchd-obrach Bhòrd na Gàidhlig, dhan Chathraiche agus do Bhuill a' Bhùird-stiùridh, a bharrachd air ar com-pàrtichean libhrigidh, airson an cuid obair chruaidh agus an taic tro bhliadhna a bha air leth trang agus aig àm far a bheil atharrachadh mòr a' tachairt an dà chuid sa bhuidhinn agus ann an saoghal leasachaيدh na Gàidhlig san fharsaingeachd. 'S e àm brosnachail a tha seo airson a bhith ag obair ann an leasachadh na Gàidhlig agus tha mi a' dèanamh fiughair ri bhith a' facinn na choileanas Bòrd na Gàidhlig agus ar com-pàrtichean thar beatha Plana Nàiseanta na Gàidhlig 2023-28.

Public bodies in Scotland are currently faced with an incredibly challenging financial landscape and this is true for Bòrd na Gàidhlig. It was announced in December 2023 that Bòrd na Gàidhlig's budget is to be held at £5.125m in 2024-25 with no additional project payments, which has led to difficult decisions being made and a heightened focus on partnership work and co-operation to meet the challenges faced by Gaelic communities. This is an issue that was raised in explicit terms in Bòrd na Gàidhlig's response to the Scottish Languages Bill Financial Memorandum.

The difficulties Bòrd na Gàidhlig face in relation to funding were clear when changes to additional money we were receiving from the Scottish Government resulted in us being unable to continue funding the Gaelic Development Officers scheme. Additional money to continue the scheme until September was received from the Scottish Government and the scheme is now undergoing a review to ensure it is as effective as possible in meeting the needs of communities.

I'd like to finish by thanking the Bòrd na Gàidhlig staff, the Chair and Board Members, as well as our delivery partners for their hard work and support through what has been an exceptionally busy year and a time of great change for both the organisation and the wider landscape of Gaelic development. This is an exciting time to be working in Gaelic development and I look forward to seeing what Bòrd na Gàidhlig and our partners achieve over the lifespan of the National Gaelic Language Plan 2023-28.

## **"Tha pàirt ghnìomhach aig Bòrd na Gàidhlig ann a bhith a' dèanamh cinnteach gu bheilear a' beachdachadh air feumalachdan na Gàidhlig thairis air a bhith a' dèanamh poileasaidh poblach."**

**"Bòrd na Gàidhlig continues to take an active role in ensuring that the needs of Gaelic are considered across public policy making."**

# CÒ SINNE AGUS DÈ BHIOS SINN A'DÈANAMH

## Ar lèirsinn

Gum bi a' Ghàidhlig air a faicinn is air a cluinnntinn gu làitheil air feadh na h-Alba, chun na h-ìre is gum bi i air a h-aithneachadh mar phàirt bhunaiteach de bheatha muinntir na h-Alba agus mar chànanpriseil 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 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 Mhiniestar 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 coimhearsnachdan

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

# WHO WE ARE AND WHAT WE DO

## Our vision

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

## Who we are

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

## What we do

## Lead

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

## Advise

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

## Support

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

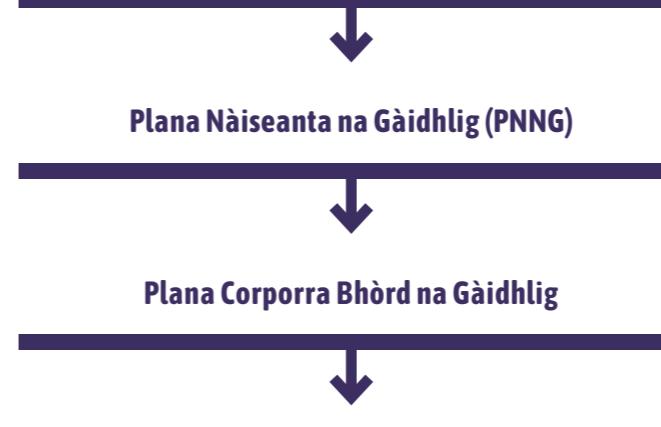
You can find out more about how we operate on our [website](#).

## Cruth ar n-Obrach

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

Bidh sinn a' toirt taic do na Builean Nàiseanta a chithear san Fhrèam, agus sinn ag ullachadh Plana Nàiseanta na Gàidhlig agus Plana Corporra a h-uile còig bliadhna. Chaidh an ceathramh Plana Nàiseanta na Gàidhlig fhoillseachadh san Dùblachd 2023 agus thèid Plana Corporra ùraichte fhoillseachadh a dh'aithearr. Bidh na Planaichean sin a' suidheachadh co-theacs ar cuid obrach agus a' toirt dhuinn na h-amasan is prìomhachasan airson ar gniomhachdan agus co-dhùnaidhean gu lèir. Lean obair air Plana Nàiseanta na Gàidhlig agus air a' Phlana Chorporra a chaidh fhoillseachadh ann an 2018 tro 2023/24. Gheibhear barrachd fiosrachaiddh san earrainn Cinn-uidhe is Ro-innleachdan san aithisg seo air taobhan-duilleig 20-26.

## Builean Nàiseanta



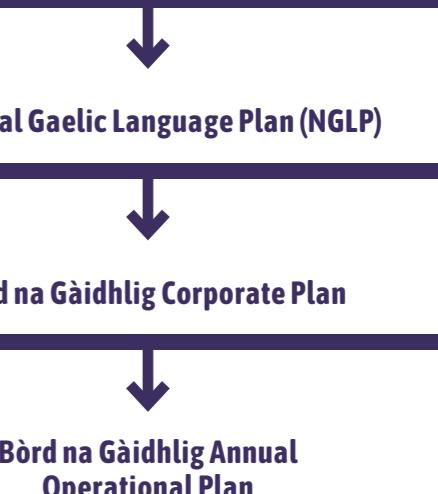
Bidh Bòrd na Gàidhlig ag obair còmhla ri agus a' sireadh comhairle bho chaochladh luchd-ùidhe ann a bhith a' stèidheachadh, a' coileanadh agus a' dèanamh aithris air ar cinn-uidhe.

## Business model

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

We contribute to the National Outcomes detailed in the Framework by creating a NGLP and a Corporate Plan every five years. The fourth National Gaelic Language Plan was published in December 2023 and an updated Corporate Plan will be published shortly. These Plans set the context for our work and provide the objectives and priorities for all of our activities and decision-making and work continued on the 2018 published NGLP and Corporate Plan throughout 2023/24. You can find out more in the Objectives and Strategies section of this report on pages 20-26.

## National Outcomes

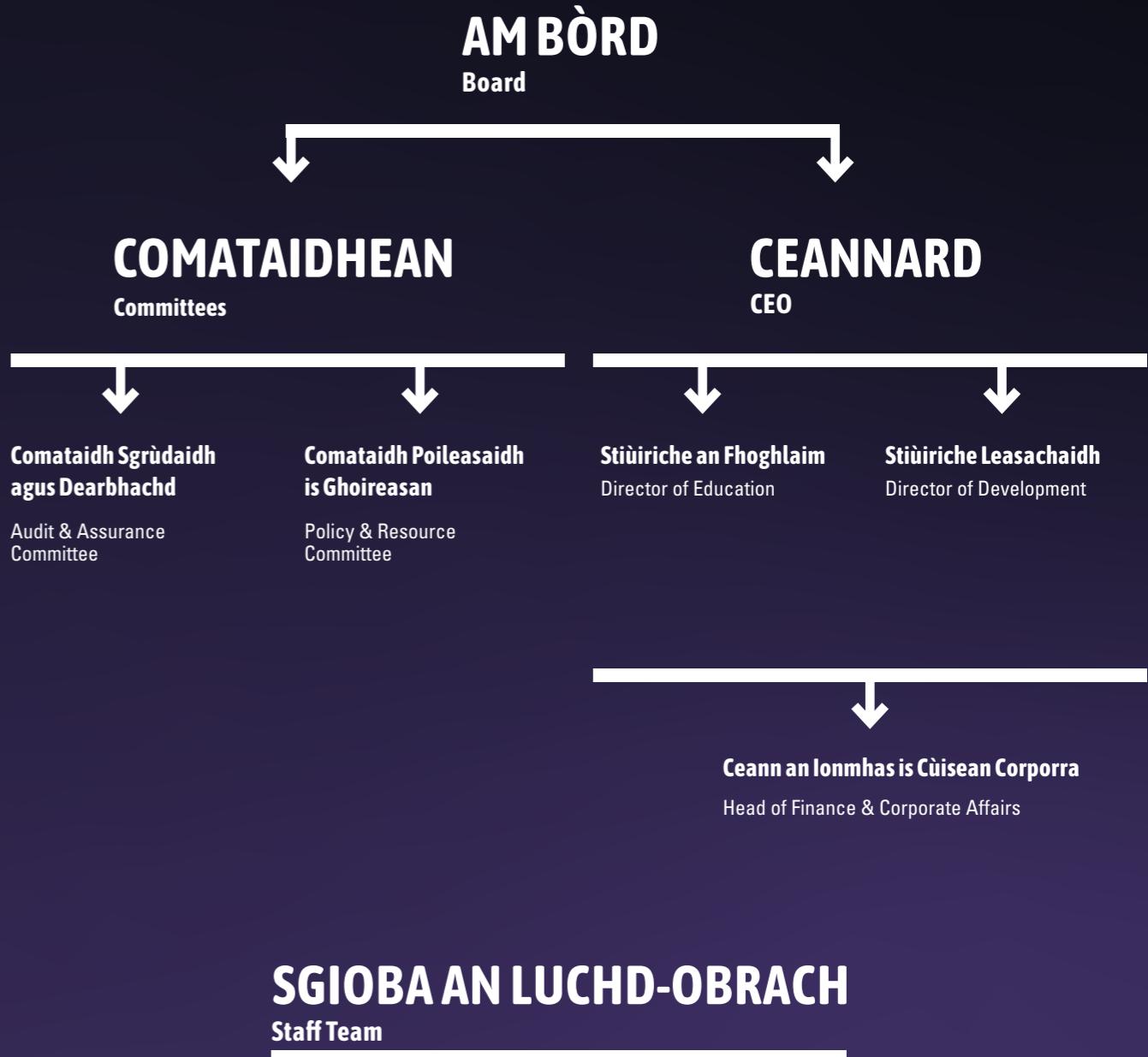


Bòrd na Gàidhlig works with and consults with a wide range of stakeholders in setting, progressing and reporting on our objectives.



## STRUCTAR NA BUIDHNE

## ORGANISATIONAL STRUCTURE



Faicibh Aithisg nan Stiùirichean air taobh-duilleig 71 agus an Sgioba-stiùiridh air taobh-duilleig 74 airson làn fhiosrachadh.

See Directors' Report on page 71 and Leadership Team on page 74 for full details.



## CINN-UIDHE IS RO-INNLEACHDAN

### Na priomhachasan ro-innleachdail againn

Chomharraich sinn ceithir priomhachasan ro-innleachdail sa Phlana Chorporra againn airson 2018-2023. Fhad's a tha sinn ag obair gus na priomhachasan sin a choileanadh, cuidichidh sin gus ar n-àrd-amas a thoirt gu buil, agus bidh sinn a' sealltainn gu mionaideach mar a nì sinn sin sna Planaichean Gniomh a bhios sinn ag ullachadh gach bliadhna.

B' iad na cinn-uidhe a bha sinn airson coileanadh ro dheireadh 2023:

- 1.** Gum bi barrachd dhaoine a' cleachdadh Gàidhlig agus a' thoirt buannachd aiste aig obair, aig an dachaigh agus anns a' choimhairsnachd.
- 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 were seeking to achieve by the end of 2023 were:

- 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.

**"...còrr is £180,000 a thoirt  
do 64 pròiseactan Gàidhlig  
mar phàirt de chuairt 2023/34  
aig sgeama Taic Freumhan."**

over £180,000 to 64 Gaelic projects as part of the 2023/24 round of the Taic Freumhan Coimhairsnachd (Community Grants) scheme."

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



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





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

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

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

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



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

Bidh sinn a' toirt seachad comhairle mu [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 ionnsachaидh inbheach a thoirt seachad ann an [LearnGaelic.scot](#), agus [SpeakGaelic](#) agus a' maoineachadh prògram farsaing de ghniomhachd ionnsachaидh 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 air ainmean-àite](#) agus togail stòr-dàta, a bharrachd air a bhith a' déanamh cinnteach gu bheil foghlaam Gàidhlig air a riochdachadh ann an co-chomhairlean leithid [Co-Aonadh nan Colaisteann Dùthchайл is Eileanach](#), [Freagairt air na h-Aithisgean Deireannach air: Lèirmheas Neo-eisimeileach air Teisteanasan agus Measadh](#), agus an [Lèirmheas Neo-eisimeileach air Cruth Libhrigeadh nan Sgilean, Ullachaidhean Bile an Fhoghlaim](#), [Na beachdan agaibh air Feumalachdan Taic a Bharrachd airson Ionnsachadh ann an Alba](#), [Lèirmheas air a' Mheòrachan air Feumalachdan Innrighidh gu Prògraman Ciad Fhoghlaim Luchd-teagaig ann an Alba](#), Co-chomhairle [Luchd-sgrùdaidh a' Chùraim air an Fhrèam Càileachd airson Tràth-ionnsachadh is Cùram-chloinne](#).

### 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 [Rural and Islands College Merger, Response to Final Reports on: Independent Review of Qualifications and Assessment and the Independent Review of the Skills Delivery Landscape, Provisions of the Education Bill, Your views on ASL in Scotland, Review of Memorandum on Entry Requirements to Programmes of Initial Teacher Education in Scotland, Care Inspectorate Consultation on the Quality Framework for ELC](#).



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

Thug sinn beachdan seachad a thaobh na Gàidhlig agus coimhersnachdan dùthchail is eileanach tro dhiofar cho-chomhairleachaidhean poblach, nam measg [Cumhnant Aiseag Chluaidh is Innse Gall](#), agus [Lèirmheas air Plana Nàiseanta nan Eilean](#) agus thug sinn taic do ghrunn iomairtean agus thug sinn coimiseanan seachad airson rannsachadh co-cheangalite ri coimhersnachdan eileanach is Gàidhlig. Bidh sinn 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 rural and island communities through a range of public consultations, including the [Clyde & Hebrides Ferry Services Contract](#), and [National Islands Plan Review](#) as well as supporting a wide range of initiatives and commissioning research relating to island communities and Gaelic. 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 cèill, agus a' cordadh ri daoine, gu farsaing

Cumaidh sinn taic ri farsaingeachd de ghnothaichean cultarail airson gach aois ann an iomadh diofar coimhersnachd. Bidh sinn a' maoineachadh buidhnean nàiseanta is ionadail, bho [Fèisean nan Gàidheal](#) gu comainn eachdraidh ionadail, buidhnean [foillseachaidh](#) agus buidhnean mheadhanan eile, agus prìomh thachartasan nàiseanta leithid a' [Mhòid Nàiseanta Rìoghail](#). Chuir sinn beachdan a-steach dhan cho-chomhairle cuideachd air [Glasgow's Culture Strategy: A Rescope and Refresh](#).

We support a wide range of cultural activities for all ages and across many communities. We fund national and local organisations, ranging from [Fèisean nan Gàidheal](#) to local history societies, publishing and other media organisations, and major national events such as the [Royal National Mòd](#). We also provided input to the consultation on [Glasgow's Culture Strategy: A Rescope and Refresh](#).



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

Bidh sinn ag obair le buidhnean leasachaidh eaonamach is sgilean gus cur ri sgilean is comasan dreuchdail luchd-labhairt is luchd-ionnsachaidh na Gàidhlig. Tha sinn a' toirt taic do raon farsaing de buidhnean a bhios a' cruthachadh obraichean ann an leasachaidhean agus seirbheisean co-cheangalite ris a' Ghàidhlig. Thug sinn seachad comhairle a thaobh na Gàidhlig an dà chuid do Cho-chruinneachadh na Gàidhealtachd is nan Eilean (CoHI) agus do Chom-pàirteachas Eaconamach na Gàidhealtachd agus nan Eilean (HIREP).

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

We work with economic and skills development agencies to increase skills and employability for Gaelic speakers and learners. We support a wide range of organisations which create employment in Gaelic-related developments and services. We provided advice relating to Gaelic to both the Convention of the Highlands and Islands (CoHI) and the Highlands and Islands Regional Economic Partnership (HIREP).



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

Tron obair againn le ùghdarrasan poblach agus tro phlanadh càinairson na Gàidhlig, tha sinn a' cur ris na goireasan Gàidhlig aig na buidhnean a tha a dion agus a' toirt piseach air an àrainneachd, mar eisimpleir, Nàdar Alba agus Coilltearachd agus Fearann Alba agus maoinichidh sinn tòrr de na pròiseactan Gàidhlig aca. Bidh sinn a' cur ri co-chomhairlean co-ceangailte ris an àrainneachd a' gabhail a-steach Bile Sealbh Fearainn agus Üidh Phoblach (Alba) agus Geàrr-chunntas Plana Ro-innleachdail airson Pàirce Taigh an Ròid.

## value, enjoy, protect and enhance their environment

Through our work with public authorities and Gaelic language planning, we increase Gaelic medium resources in the bodies that protect and enhance the environment, such as NatureScot and Forestry Land Scotland and we fund many of their Gaelic projects. We contribute to consultations relating to the environment including Proposed Land Ownership and Public Interest Bill and Outline Strategic Plan for Holyrood Park.



## fallain agus gniomhach

Am-bliadhna a-rithist tha sinn air fòcas a chur air na buannachdan a bheir a' Ghàidhlig agus a cultar dhuinn a thaobh sunnd. Am measg nam freagairtean co-chomhairlean againn bha Sunnd is Leasachadh Seasmach agus Cùram-slàinte ann an Sgìrean lomallach is Dùthchайл. Tha sinn a' toirt taic do Chomunn na Gàidhlig a bhios a' libhrigeadh spòrs a-muigh tro mheadhan na Gàidhlig agus tha sinn cuideachd air goireasan agus gniomhan beatha fhallain a mhaoineachadh, a bharrachd air a bhith ag obair le grunn Bhùird Slàinte NHS, spòrsalba agus ùghdarrasan ionadail le bhith a' libhrigeadh nam planaichean Gàidhlig aca.

## are healthy and active

This year again we have focused on the benefits that Gaelic language and culture bring in terms of wellbeing. Consultations responses included Wellbeing and Sustainable Development and Healthcare in Remote and Rural Scotland. We support Comunn na Gàidhlig who deliver Gaelic Medium (GM) outdoor activities and 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 dion 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 iarrайдh air ùghdarrasan poblach Planaichean Gàidhlig ullachadh is a chur an gniomh. 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.

## 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.



## 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 cudromach de dhualchas, cultar agus dòigh-beatha na h-Alba. Tha sinn a' cumail oirnn a' toirt taic do cho-obrachadh eadar-nàiseanta tron sgeama maoineachaidh Colmcille againn. Bha pròiseactan Seachdain na Gàidhlig a' gabhail a-steach luchd-compàirt ann an Astràilia agus Canada am measg àiteachan eile. Bha sinn an làthair aig tachartas Dion agus Ath-nuadhachadh Mion-chànanan Eòrpach aig Scotland Europa sa Bhruisseal.



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

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



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

Ann a bhith a' freagairt cho-chomhairlean nàiseanta agus ann an coinneamhan CoHI agus HIREP tha sinn air an argamaid a dhèanamh uair is uair gum feum na h-eileanan agus na sgìrean dùthchail taic a thaobh leasachadh 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' gabhail àite aig ìre nàiseanta.

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

# PRÌOMH CHUNNARTAN IS CÙISEAN EILE

## KEY RISKS AND ISSUES

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

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

Bidh a' Chomataidh Sgrùdaidh agus Dearbhachd an uair sin ag obair leis an Sgioba-stiùiridh gus gnìomhan lasachaidh a chomharrachadh agus a chur an sàs gus buaidh gach cunnairt a dh'fhaodadh èirigh a lùghdachadh agus gus dèanamh cinnteach nach bi e cho buailteach gun tachair iad. Bidh na gnìomhan lasachaidh seo a' lùghdachadh sgòr gach cunnairt gu ire leis a bheil am Bòrd-stiùiridh agus an Sgioba-stiùiridh riaraichte, chun na h-ire '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-chomhseachdan, feumaidh sinn, nuair a tha sinn a' beachdachadh air cho deònach 's a tha sinn gabhail ri cunnartan, aire a thoirt air cho caochlaideach 's a dh'fhaodas 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 às ùr air a' Chlár-chunnartan Ro-innleachdail gu cunbalach, agus bidh a' Chomataidh Sgrùdaidh is Dearbhachd agus am Bòrd-stiùiridh ga sgrùdadh gach ràith mar phàirt den sgrùdadh chunbalach a nì sinn air adhartas le ar n-amasan. Le sin, 's urrainn dhuinn cunnart ùra a chomharrachadh agus feadhainn nach eil nan cunnart tuilleadh a thoirt às.

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

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

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

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

The Strategic Risk Register is reviewed regularly 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 priomh chunnartan nar beachd-ne a dh'fhaodadh a' bhuaidh as mothà a thoirt air mar a thèid builean a' Phlana Chorporra a choileanadh, agus air na gnìomhan 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 Corporate Plan and the actions taken to mitigate these risks.

Prìomhachasan a' Phlana Chorporra Corporate Plan Outcome	Mineachadh air Cunnartan Risk Description	Gníomhan a Rinneadh ann an 23-24 Action Taken in 23-24
	Gum bi barrachd dhaoine a' cleachdadh Gàidhlig agus a' faighinn bhuannachdan bhon chànan nan obair, aig an taigh agus anns a' choimhlearsnachd	Chan eil goireasan gu leòr ann gus am Plana Chorporra a libhrigeadh
	Inadequate resources to deliver the Corporate Plan.	Siostaman fastaidh, inntrigidh, trèanaidh is leasachaidh agus riaghlaidh coileanaidh eifeachdach an gnìomh. Business case presented to Scottish Government for additional funding.
	More people are using and benefiting from Gaelic at work, at home and in the community	Effective recruitment, induction, training and development and performance management systems in place.
		Chleachd sinn co-chomhairlean agus gu h-àraidh an fheadhainn timcheall air NGLP#4 gus barrachd conaltradh a dhèanamh le coimhlearsnachdan traidiseanta.
		Used consultations and in particular those around NGLP 4 to engage further with traditional communities.
		Chùm sinn taic ri coimhlearsnachdan a tha a' cruthachadh planaichean cànan coimhlearsnachd sgìreil.
		Supported communities which are developing area-wide community language plans.
	Gum bi cothroman do dhaoine aig aois sam bith na sgilean Gàidhlig aca a thoirt air adhart agus gum bi iad nas ruigseinniche	Fàilligeadh ann an libhrigeadh tro chom-pàirteachasan agus buidhnean lionraidh
	Opportunities for people to develop their Gaelic skills at any age have increased and are more accessible	Failure to deliver through partnerships and network organisations
		Barrachd conaltraidh le prìomh bhuidhnean libhrigidh. Com-pàirteachadh eadar Bòrd na Gàidhlig agus ùghdarrasan poblach mar thoradh air atharrachadh ann am pròiseasan nam Planaichean Gàidhlig. Increased communications with key delivery bodies.
		Change in Gaelic Language Plans processes leading to engagement between Bòrd na Gàidhlig and public authorities.
	Tha taic ri fàs ann am foghlam Gàidhlig neo-eifeachdach	Thug sinn comhairle chunbalach seachad mu phròiseasan leantainneach airson Ath-leasachadh Foghlaim agus Bile nan Cànan Albannach
	Supporting growth in Gaelic education is ineffective	Com-pàirteachadh ann am fòraman roinneil agus eile gus a' Ghàidhlig a bhosnachadh.
		Co-obrachadh le Roinn na Gàidhlig agus Albais aig Riaghaltas na h-Alba.
		Gave consistent advice to ongoing processes for Education Reform and Scottish Languages Bill
		Participation in regional and other fora to promote Gaelic.
		Engagement with Scottish Government Gaelic and Scots Division in collaborative work.

Prìomhachasan a' Phlana Chorporra Corporate Plan Outcome	Mineachadh air Cunnartan Risk Description	Gniomhan a Rinneadh ann an 23-24 Action Taken in 23-23
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	Chan eil daoine a' tuigsinn dreuchdan agus dleastanasan Bhòrd na Gàidhlig  People don't understand the role and functions of Bòrd na Gàidhlig  Chan eilear a' faighinn nam buannachdan as mothà bhon obair a nì ar prìomh luchd-ùidh agus com-pàrtichean libhrigidh  Failing to maximise the benefit of the work undertaken by stakeholders and delivery partners.	Ro-innleachd conaltraidh air ùrachadh far a bheil feum air sin. Chaith a dhéanamh cinnteach gum bi buidhean a tha a' faighinn maoineachadh ag aithneachadh taic Bhòrd na Gàidhlig far a bheil sin iomchaidh.  Communications strategy updated where required. Ensured organisations in receipt of funding acknowledge Bòrd na Gàidhlig support where appropriate.  Siostam phlanaichean Gàidhlig an sàs. Siostam sgrùdaidh thabhartasan an sàs. Leudachadh air na meadhanan sòisealta agus air conaltradh.  Gaelic Language Plans system in place. Grants monitoring system in place. Increased social media and communications.  Chaidh comhairle a thoirt seachad air co-chomhairlean air Ath-leasachadh Foghlaim. Provided advice on Education Reform consultations.
Gun cùm Bòrd na Gàidhlig air a' leasachadh nan dòighean-obrach aige  Bòrd na Gàidhlig continues to develop how it works	Chan eilear a' cumail suas na leasachaidhean riaghlaidh a chaidh a chur an gniomh  Governance developments implemented in organisation are not sustained	Siostam planaideh airson leasachaидh leantainneach an sàs  Teicneòlas ga chleachdadh barrachd a' toirt cothrom do luchd-obrach fòcas a chur air obair leis a' bhuidheann as mothà.  Continuous improvement planning system in place Increased use of technology enabling staff to focus on higher level impact.

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

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

Gun a bhith a' gabhail a-steach an còrr peinnsein, tha cùl-stòran de £3.3k aig Bòrd na Gàidhlig. Fhuair e daingneachadh air maoineachadh airson na bliadhna ionmhais 2024/25, an aon suim ris an tabhartas gus cuideachadh bunaiteach a fhuaradh ann an 2023/24, agus chan eil adhbhar sam bith ann creidsinn gun tèid tabhartas gus cuideachadh àbhaisteach a thoirt air falbh às dèidh na bliadhna ionmhais sin.

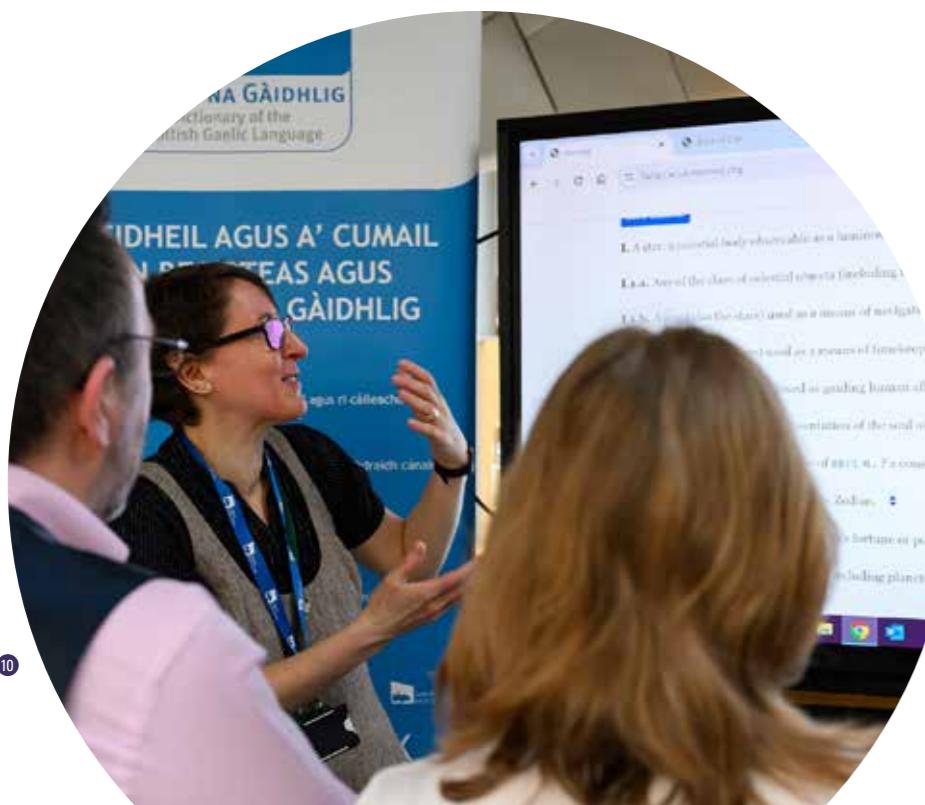
A rèir Leabhran an Riaghaltas airson Aithisgean Ionmhaisail (FReM 2023/24), feumaidh na cunntasan a bhith air an ullachadh leis an tuigse gun cùm a' bhuidheann a' dol leis an tuigse gun lean a seirbheisean. A rèir na chaidh a ràdh gu h-àrd, chaidh a mheasadh gun robh e iomchaidh na cunntasan seo ullachadh leis an tuigse gun cùm a' bhuidheann a' dol.

## Going concern and financial summary

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

Excluding the pension surplus, Bòrd na Gàidhlig has reserves of £3.3k. It has received confirmation of funding for the 2024/25 financial year, representing the same figure as the basic Grant in Aid (GiA) received in 2023/24, and has no reason to believe that standard GiA funding will be removed following that financial year.

The Government Financial Reporting Manual (FReM 2023/24) 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

## PERFORMANCE INDICATORS

Anns a' Phlana Chorporra againn airson 2018-2023, thug sinn cunntas mionaideach air na priomhachasan ro-innleachdail air an robh sinn airson aghaidh a chur thar nan 5 bliadhna den Phlana. B' iad na priomhachasan ro-innleachdail sin:

- 1.** Gum bi barrachd dhaoine a' cleachdadadh Gàidhlig agus a' thoirt buannachd aiste aig obair, aig an dachaigh agus anns a' 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 cùm Bòrd na Gàidhlig air a' leasachadh nan dòighean-obrach aige.



1

PRIOMHACHASAN RO-INNLEACHDAIL 1	STRATEGIC PRIORITIES 1
<p><b>Gum bi barrachd dhaoine a' cleachdadadh Gàidhlig agus a' faighinn buuannachdan bhon chànan nan obair, aig an taigh agus sa choimhairsnachd.</b></p> <p><b>More people are using and benefiting from Gaelic at work, at home and in the community.</b></p>	<p><b>Taic do choimhairsnachdan traidiseanta agus bailteil:</b></p> <ul style="list-style-type: none"> <li>Maoineachadh air a thoirt seachad a bheir taic do bhuidhean agus iomairetan ann an coimhairsnachdan eileanach agus dùthchail, a' gabhail a-steach oifigearan Gàidhlig, cruthachadh ghoireasan airson a' churraicealaim, leasachaidhean sna meadhanan, ealain, dualchas agus foillseachadh.</li> <li>Taic air a thoirt seachad airson a bhith a' cruthachadh cho-ionadan ùra agus leasachadh air an fheadhainn a tha ann mar-thà ann am bailtean-mòra agus cathair-bhaltean gus barrachd chothroman a chruithachadh do luchd-labhairt agus luchd-ionnsachaidh na Gàidhlig a bhith a' cleachdadadh a' chànan gu cunbalach agus ann an diofar dhòighean.</li> </ul>
<p><b>A' coileanadh nan dleastanasan againn airson siostam nam planaichean Gàidhlig:</b></p> <ul style="list-style-type: none"> <li>Stiùireadh Reachdail air ùrachadh agus am pròiseas planaidi air atharrachadh.</li> <li>Sgeama Maoin Buileachaidh Achd na Gàidhlig (GLAIF) air atharrachadh gu bhith na Mhaoin Planaichean Gàidhlig gus fòcas nas dlùite a chur air planaichean Gàidhlig.</li> <li>36 pròiseactan air am maoineachadh tro Mhaoin nam Planaichean Gàidhlig.</li> </ul>	<p><b>Fulfilling our responsibilities for the Gaelic language planning system:</b></p> <ul style="list-style-type: none"> <li>Statutory Guidance updated and planning process changed.</li> <li>Change of Gaelic Language Act Implementation Fund (GLAIF) to Gaelic Plans Fund for a closer focus on Gaelic plans.</li> <li>36 projects funded through the Gaelic Plans Fund.</li> </ul>
<p><b>A' brosnachadh chothroman gus Gàidhlig a cleachdadadh:</b></p> <ul style="list-style-type: none"> <li>Am measg nan cumhachan airson tabhartasan maoineachaidh bha an riataras air an neach-faighinn a bhith a' brosnachadh nan tachartasan aca air làrach-lin <u>Cleachdi</u>.</li> <li>Maoineachadh air a bhuleachadh airson an treas <u>Seachdain na Gàidhlig</u> a bha soirbeachail.</li> <li>Maoineachadh air a thoirt seachad airson 13 pròiseactan air-loidhne.</li> </ul>	<p><b>Promoting opportunities for using Gaelic:</b></p> <ul style="list-style-type: none"> <li>Included in the conditions for awards of funding the requirement for the recipient to promote their events on the <u>Cleachdi</u> website.</li> <li>Funding awarded for the third successful <u>Seachdain na Gàidhlig</u>.</li> <li>Funding awarded for 13 online projects.</li> </ul>
<p><b>A' thoirt maoineachadh do dh'iomairtean a bhios a' neartachadh beairteas, buntaineas is cunbalachd a' chànan:</b></p> <ul style="list-style-type: none"> <li>Maoineachadh a' leantainn airson <u>Faclair na Gàidhlig</u>, <u>Ainmean-Àite na h-Alba</u> agus <u>Tobar an Dualchais</u> a tha uile a' thoirt taic do leasachadh agus cleachdadadh cànan</li> </ul>	<p><b>Fund initiatives which strengthen language richness, relevance and consistency:</b></p> <ul style="list-style-type: none"> <li>Continued funding for <u>Faclair na Gàidhlig</u>, <u>Ainmean-Àite na h-Alba</u> and <u>Tobar an Dualchais</u> which all support language development and use.</li> </ul>

## 2

	PRIOMHACHASAN RO-INNLEACHDAIL 2	STRATEGIC PRIORITIES 2
<b>Gum bi leudachadh anns na cothroman do dhaoine aig aois sam bith na sgilean Gàidhlig aca a thoirt air adhart agus gum bi e nas phasa dhaibh na cothroman sin a ghabhail</b>	<ul style="list-style-type: none"> <li>A' toirt comhairle seachad air poileasaidhean agus a' toirt stiùireadh dhan obair gus ro-innleachdan a dhealbh airson foghlam na Gàidhlig:</li> <li>Rinn sinn molaidean co-cheangailte ri FtG mar phàirt den chlár-gnothach Ath-leasachaidh Foghlaim le bhith a' gabhail pàirt ann an <a href="#">Co-chomhairlean air ullachaidhean Bile an Foghlaim agus Bile nan Cànan Albannach</a>.</li> </ul>	<ul style="list-style-type: none"> <li>Advise on policy development and lead on strategy development for Gaelic education:</li> <li>Made recommendations relating to GME as part of the Education Reform agenda by contributing to <a href="#">Consultation on Provisions of the Education Bill and the Scottish Languages Bill</a>.</li> </ul>
<b>Opportunities for people to develop their Gaelic skills at any age have increased and are more accessible.</b>	<b>Ag obair còmhla ri pártanat is buidhnean buntainneach gus fàs a thoirt air FtG:</b> <ul style="list-style-type: none"> <li>Chaidh seiseanan fiosrachaiddh air FtG a chumail air-loidhne ann an co-obrachadh le Comann nam Pàrant agus Ùghdarrasan Ionadail ann an Siorrachd Rinn Friù, Siorrachd Àir a Tuath, Inbhir Chluaidh agus Siorrachd Rinn Friù an Ear.</li> <li>Solarachadh leantainneach de chomhairle is taic phroifeiseanta do dh'Ùghdarrasan Ionadail agus proifeiseantaich foghlaim eile agus a' cur a-steach beachdan do raon farsaing de cho-chomhairlean air foghlam agus ionnsachadh.</li> <li>Chaidh taic ionmhasail a thoirt seachad gus cur ri àireamh nan oifigearan taic tràth-bhliadhnaichean agus teaghlach.</li> </ul>	<b>Work with parents and relevant organisations to increase the provision of GME:</b> <ul style="list-style-type: none"> <li>Information sessions on GME held online in collaboration with Comann nam Pàrant and Local Authorities (LAs) in Renfrewshire, North Ayrshire, Inverclyde and East Renfrewshire.</li> <li>Ongoing provision of professional advice and support to LAs and other education professionals and input to an extensive range of consultations on education and learning.</li> <li>Provided financial support to increase the number of early years and family liaison officers.</li> </ul>
<b>A' toirt taic do com-pàrtichean gus cothroman ionnsachaidh proifeiseanta a chruthachadh is a libhrigeadh leis an amas gum bi barrachd luchd-obrach ann agus barrachd sgilean aig luchd-obrach:</b>	<b>Support partners to develop and deliver professional learning with the aim of increasing the size of the workforce and skill levels:</b> <ul style="list-style-type: none"> <li>Thug sinn taic ionmhasail do 47 duine a tha a' déanamh cursaichean ITE airson na bun-sgoile no na h-àrd-sgoile no a tha ag obair ann am foghlam mar-thà gus grunn chûrsaichean Gàidhlig a dhèanamh.</li> </ul>	
<b>Cuir ri sgilean càinain tro structaran airson lionraidean agus barrachd cothroman gus Gàidhlig a chleachadh ann an coimhearsnachdan traidiseanta agus ùra;</b>	<b>Increase language skills through structures for networks and increased opportunities for using Gaelic in traditional and new communities:</b> <ul style="list-style-type: none"> <li>Chùm sinn oirnn a' toirt maoineachadh do MG ALBA airson an Neach-deasachaidh Didseatach Air-loidhne aig <a href="#">LearnGaelic</a>. Bha mu 51k luchd-cleachdaidh cunbalach aig a' ghoireas gach mìos (2022/23 - 44k).</li> </ul>	

## 2

	PRIOMHACHASAN RO-INNLEACHDAIL 2	STRATEGIC PRIORITIES 2
<b>Gum bi leudachadh anns na cothroman do dhaoine aig aois sam bith na sgilean Gàidhlig aca a thoirt air adhart agus gum bi e nas phasa dhaibh na cothroman sin a ghabhail</b>	<b>A' toirt taic do chothroman dreuchdail agus ionnsachaidh proifeiseanta airson luchd-obrach proifeiseanta is luchd-obrach taice a tha ag obair ann am foghlam, agus a' déanamh sanasachd air na cothroman is air an ionnsachadh sin:</b> <ul style="list-style-type: none"> <li>Ceithir seiseanan trèanaidh do thidsearan-probhaidh air an cumail.</li> </ul>	<b>Support and promote career opportunities and professional learning for professional and support staff in education:</b> <ul style="list-style-type: none"> <li>Four training sessions for probationary teachers held.</li> </ul>
<b>Opportunities for people to develop their Gaelic skills at any age have increased and are more accessible.</b>	<b>Taic gus cur ri àireamhan an luchd-ionnsachaidh agus nan slighean gu fileantas le bhith a' gabhail pàirt ann an leasachaidhean SpeakGaelic:</b> <ul style="list-style-type: none"> <li>Chaidh Maoineachadh a thoirt seachad a dh'ionnsaigh irean B1 agus B2 den ghoireas ionnsachaidh Gàidhlig SpeakGaelic.</li> </ul>	<b>Support to increase the numbers of learners and routes to fluency by participating in SpeakGaelic developments:</b> <ul style="list-style-type: none"> <li>Funding provided towards levels B1 and B2 of Gaelic learning resource SpeakGaelic.</li> </ul>



## 3

	PRIOMHACHASAN RO-INNLEACHDAIL 3	STRATEGIC PRIORITIES 3
<b>Gum bi barrachd dhaoine ann an Alba taiceil is bàidheil dhan Ghàidhlig agus a cultar</b>	<b>Thoir seachad freagairtean do cho-chomhairlean poblach gus dèanamh cinnteach gu bheilear a' beachdachadh air a' Ghàidhlig agus ga brosnachadh:</b>	<b>Provide responses to public consultations to ensure that Gaelic is considered and encouraged:</b> <ul style="list-style-type: none"> <li>Thug sinn freagairtean seachad airson 37 co-chomhairleachaidhean poblach gus dèanamh cinnteach gun tugadh fa-near dhan Ghàidhlig agus dhan choimhearsnachd Ghàidhlig an lùib na h-obrach gus poileasaidean is ro-innleachdan a dhealbh dhan Rioghachd Aonaichte, agus do dh'Alba aig ire nàiseanta agus roinneil.</li> </ul>
<b>More people in Scotland are positive about Gaelic language and culture</b>	<b>Lean air adhart a' conaltradh le luchd-poileatais aig ire nàiseanta is roinneil mun Ghàidhlig:</b> <ul style="list-style-type: none"> <li>Com-pàrteachadh le luchd-poileitigs nàiseanta is roinneil gus Ghàidhlig a bhrosnachadh.</li> <li>Artaillean air am foillseachadh ann an <a href="#">Scottish Local Authority News</a>.</li> <li>Tri coinneamhan aig Buidheann Thar-phàrtaidh na Ghàidhlig.</li> </ul>	<b>Continue to communicate with politicians at national and regional level about Gaelic:</b> <ul style="list-style-type: none"> <li>Engagement with national and regional politicians promoting Gaelic.</li> <li>Articles published in <a href="#">Scottish Local Authority News</a>.</li> <li>Three meetings of the Cross-party Group on Gaelic.</li> </ul>
<b>Leudaich ruigsinneachd iomairt #Cleachdi;</b>	<b>Extend reach of #Cleachdi initiative:</b> <ul style="list-style-type: none"> <li>Rinn sinn grad-shuirbhidh 24-uair a thidé air cleachdadhl na Ghàidhlig le toraidhean flor mhat (còrr air 600 freagairtean, a' sealtainn gu bheil 69% de dhaoine a' cleachdadhl na Ghàidhlig gach latha).</li> <li>Chuir sinn ris an ruigsinneachd againn le 4.5% air seanailean nam meadhanan sòisealta ann an 2023/24 (chithear stadastaireachd air tòd xx).</li> <li>Tha làrach-lin <a href="#">#Cleachdi</a> a-nis beò agus tha susbaint chunbalach ùr ga foillseachadh air na meadhanan sòisealta.</li> </ul>	<b>Carried out 24-hour snap survey on Gaelic use with impressive results (over 600 returns, showing 69% of people using Gaelic daily).</b> <ul style="list-style-type: none"> <li>Increased our reach on social media channels by 4.5% in 2023/24 (see page xx for stats).</li> <li>#Cleachdi website now live and new regular social media content published.</li> </ul>
<b>Iomairt gus a' Ghàidhlig aithneachadh mar phàirt de shunnd ann an Alba air a cur an gnìomh:</b>	<b>A campaign to recognise Gaelic as part of wellbeing in Scotland implemented:</b> <ul style="list-style-type: none"> <li>Priomh theachdaireachdan air an toirt seachad ann am fiosan nàidheachd mu phròiseactan agus buidhnean maoiniche.</li> <li>Chaidh rannsachadh a choimiseanadh mun cheangal eadar Ghàidhlig agus sunnd.</li> </ul>	<b>Key messages distributed in press releases on funded projects and organisation</b> <ul style="list-style-type: none"> <li>Commissioned research into the link between Gaelic and wellbeing.</li> </ul>

## 4

	PRIOMHACHASAN RO-INNLEACHDAIL 4	STRATEGIC PRIORITIES 4
<b>Gun cùm Bòrd na Gàidhlig air a' leasachadh nan dòighean-obrach aige</b>	<b>Tha luachan na buidhne leabaichte aig cridhe gach rud a nì sinn gus cur ri com-pàrteachas agus riarrachas an luchd-obrach:</b> <ul style="list-style-type: none"> <li>Is iad na luachan aig Bòrd na Gàidhlig spòs, conaltradh, earbsa, atharrachadh agus taic.</li> <li>Bithear a' toirt iomradh air na luachan ann an coinneamhan sgiooba agus ann an còmhraidean coileanaidh foirmeil gach sia seachdainean.</li> </ul>	Organisational values embedded at the heart of everything we do to increase staff engagement and satisfaction: <ul style="list-style-type: none"> <li>Bòrd na Gàidhlig's values are respect, communication, trust, change, and support.</li> <li>Values are referenced in team meetings and six-weekly formal performance discussions.</li> </ul>
<b>Bòrd na Gàidhlig continues to develop how it works</b>	<b>A' toirt seachad leasachadh air feadh na buidhne:</b> <ul style="list-style-type: none"> <li>Rinn sinn leasachadh air ullachaidhean planadh gniomh agus thug seo piseach air ceanglaichean eadar na diofar ireachdean de phlanadh agus de sgrùdadh libhrigidh.</li> <li>Rinn sinn ath-sgrùdadh air rèiteachaidhean obrach agus air planaichean obrach a bharrachd gus cuideachadh le bhith a' fastadh agus a' glèidheadh luchd-obrach.</li> <li>Chaidh Aithis a thoirt seachad air an Aithris Luach as Fheàrr agus Aithris ùr dhan Chomataidh Sgrùdaidh is Dearbhaileairson na bliadhna seo.</li> <li>Dà chleachdadhl ùr de theicneolas air an cur an gniomh airson a bhith nas èifeachdaiche agus gus an t-ualach obrach a lughdachadh.</li> <li>Chaidh Plana Nàiseanta na Ghàidhlig 4 a chleachdadhl gus na Planaichean Corporra agus Luchd-obrach fhiosrachadh.</li> </ul>	<b>Deliver improvement across the organisation:</b> <ul style="list-style-type: none"> <li>Refined operational planning arrangements improving links between the various levels of planning and monitoring of delivery.</li> <li>Reviewed working arrangements and alternative working patterns to help recruit and retain staff.</li> <li>Report presented on Best Value Statement and a renewed Statement to Audit and Assurance Committee for current year.</li> <li>Two new uses of technology fully implemented to become more effective and reduce workload.</li> <li>Used the National Gaelic Language Plan 4 to inform the Corporate and Workforce Plans.</li> </ul>
	<b>Cuir ri co-obrachadh le buidhnean com-pàrteachaidh gus piseach a thoirt air co-roinn ghòireasan;</b> <ul style="list-style-type: none"> <li>Chuir sinn ri libhrigeadh Adhartas nas Luithe.</li> <li>Dh'ullaich sinn airson a bhith a' cur an gnìomh maoineachadh loma-bhliadhna.</li> <li>Iomairt meadhanan sòisealta air a chur air bhog a' cleachdadhl sgrùdaidhean cùise mu phrìomh bhuidhnean libhrigidh.</li> </ul>	<b>Increase collaboration with partner organisations to improve the sharing of resources:</b> <ul style="list-style-type: none"> <li>Contributed to the delivery of the Faster Rate of Progress.</li> <li>Prepared for the implementation of multi-year funding.</li> <li>Social media campaign launched using case studies on main delivery bodies.</li> </ul>





## MION-SGRÙDADH AIR COILEANADH

Tha am plana gniomh againn a' comharrachadh nam pìosan obrach sònraichte a nì sinn gach bliadhna gus adhartas a dhèanamh air na priomhachasan ro-innleachdail againn, a tha air an tomhas tron iùre is gu bheil na PCCan againn air an coileanadh.

Priomhachasan a' Phlana Chorporra Corporate Plan Priorities	Gníomhan Iomlan Total Actions	Air a choileanadh Complete	Air a choileanadh gu iùre Partially complete	Cha deach a thoirt air adhart Not progressed
<b>1. A' cleachdadh na Gàidhlig</b> Using Gaelic	2	2	-	-
<b>2. Ag ionnsachadh na Gàidhlig</b> Learning Gaelic	3	3	-	-
<b>3. A' brosnachadh na Gàidhlig</b> Promoting Gaelic	2	2	-	-
<b>4. A' leasachadh nan dòighean-obrach againn</b> Developing how we work	2	2	-	-
<b>Figearan iomlan airson 2023/24 Totals</b>	<b>9</b>	<b>9</b>	-	-
Figearan iomlan airson 2022/23 Totals	9	9	0	0

### Adhartas is Àireamhan

San earrainn seo gheibhearr measadh air an iùre is gu bheil sinn air na Priomh Chomharran Coileanaidh (PCCan), a tha co-cheangailte ris na builean thairis air còig bliadhna sa Phlana Chorporra againn, a choileanadh. Tro na bliadhnaichean sa phlana tha an oidhirt gus na PCCan againn a choileanadh air cothrom a thoirt dhuinn a bhith a' sealltainn an adhartais a rinn Bòrd na Gàidhlig ann a bhith a' coileanadh nam Priomhachasan Ro-innleachdail aige.

Anns a' bhliadhna eadar-amail seo, eadar crìoch a chur air a' cheathramh Plana Nàiseanta na Gàidhlig agus a bhith a' cruthachadh Plana Corporra às déidh sin, cha robh e practaigeach plana gniomh a stèidheadachd. Ach, lean obair air adhart gus togail air na chaidh a choileanadh ann an 2022/23 agus chan eil anns an fhianais gu h-íosal ach sampall de na chaidh a choileanadh ann an 2023/24.

## PERFORMANCE ANALYSIS

Our operational plan identifies the specific pieces of work we will undertake each year to make progress on our strategic priorities which are measured through the achievement or otherwise of our KPIs.

### Operational Performance

This section gives an assessment of the extent to which we have achieved our Key Performance Indicators (KPIs), which are linked to the five-year outcomes in our Corporate Plan. Over the years covered by the plan the drive to meet our KPIs has allowed us to demonstrate the progress made by Bòrd na Gàidhlig in achieving its Strategic Priorities.

In this transitional year, between finalisation of the fourth National Gaelic Language Plan and subsequent development of a Corporate Plan, it was not practical to set an operational plan. However, work continued in the furtherance of that achieved in 2022/23 and the evidence presented below represents only a sample of what was achieved in 2023/24.

Tha an clàr gu h-iosal a' sealltainn geàrr-ionradh air cùid den obair a rinn sinn ann an 2023/24 gus na PCCan a thoirt gu buil.

The following table highlights some of the work undertaken in 2023/24 to achieve our KPIs:

PCC 23/24 KPI 23/24	D / O / U - R / A / G	Fianais Evidence
<b>PCC 1 Barrachd chothroman do dhaoine na sgilean Gàidhlig aca a chleachdadh.</b>		<p>Tha planaichean Gàidhlig aig 66 buidhnean 21 planaichean Gàidhlig air an ùrachadh agus air an aontachadh</p> <p>Fhuair sinn aithisgean dearcnachaidh bho 58 buidhnean poblach aig a bheil planaichean Gàidhlig.</p> <p>Dh'ùraich agus bhrosnaich sinn làrach-lìn Cleachdi</p>
<b>KPI 1 More opportunities for people to use their Gaelic skills.</b>		<p>66 organisations with GLPs</p> <p>21 GLPs updated and approved</p> <p>Received monitoring reports from 58 public bodies with GLPs</p> <p>Refreshed and promoted Cleachdi website</p>
<b>PCC 2 Bidh barrachd dhaoine ag aontachadh ris an abairt, "Tha a' Ghàidhlig a' dèanamh diofar nam bheatha."</b>		<p>Pròiseas cùmhناnt ioma-bliadhna ùr airson nam prìomh bhuidhnean libhrigidh</p> <p>Fhuair 13 buidhnean libhrigidh taic luach £2.2m rè na bliadhna £0.5m air a thoirt seachad gus taic a thoirt do Sgeama nan Oifigearan Leasachaидh Coimhersnachd</p>
<b>KPI 2 More people agree with the statement "Gaelic makes a difference to my life."</b>		<p>New multi-year contract process for the main delivery bodies</p> <p>13 delivery bodies received support of £2.2m during year</p> <p>£0.5m provided to support the Community Development Officers Scheme</p>

PCC 23/24 KPI 23/24	D / O / U - R / A / G	Fianais Evidence
<b>PCC 3 Barrachd taic do sholar sheiseanan sna tràth-bhiliadhnicean.</b>		<p>Chaidh sgeama thabhartasan nan Tràth-bhiliadhnicean a libhrigeadh, le 26 pròiseact a' faighinn £111k (2022/23 22 pròiseact £98k).</p> <p>Rannsachadh air a dhèanamh le Wilson MacLeod air solar 0-3 (gu bhith air fhoillseachadh ann an 2024).</p> <p>2 thachartas Òrain is Sgeulachd air an cumail: Glaschu (16 an làthair) agus Dùn Èideann, (8 an làthair), ann an com-pàirteachas le Comann nam Pàrant.</p> <p>Seisean fiosrachaidh air a chumail le Bun-sgoil Dhùn Bheagán agus Foghlam Alba mu fhastadh Chleachdaichean Tràth-bhiliadhnicean.</p>
<b>KPI 3 More support for provision in early years' (EY) sessions.</b>		<p>Early Years grant scheme delivered, 26 projects receiving £111k (2022/23 22 projects £98k).</p> <p>Research carried out by Wilson McLeod on 0-3 provision (to be published 2024).</p> <p>2 Òrain agus Sgeulachd events held: Glasgow (16 present) and Edinburgh, (8 present), in partnership with Comann nam Pàrant.</p> <p>Information session held with Dunvegan Primary and Education Scotland on recruitment of Early Years Practitioners.</p>
<b>PCC 4 Barrachd chothroman do dhaoine na sgilean Gàidhlig aca a thoirt air adhart.</b>		<p>Stiùireadh Reachdail airson Foghlam Gàidhlig ga ùrachadh.</p> <p>47 Tabhartasan Foghlaim air an toirt seachad luach £54k.</p> <p>Thug Sgeama Cholmcille £95k seachad thairis air 19 iarrasan.</p>
<b>KPI 4 More opportunities for people to enhance their Gaelic skills.</b>		<p>Statutory Guidance for Gaelic Education being updated.</p> <p>47 Education Grants awarded totalling £54k.</p> <p>Colmcille Scheme awarded £95k across 19 applications.</p>
<b>PCC 5 Tha barrachd dhaoine ag aontachadh ris an abairt, "Tha mi air na sgilean Gàidhlig agam a thoirt air adhart".</b>		<p>Adhartas ga dhèanamh air goireasan SpeakGaelic B1 agus B2.</p> <p>Chaidh 64 tagraighean aontachadh tro sgeama nan tabhartasan Coimhersnachd - £182k.</p>
<b>KPI 5 More people agreeing with the statement "I have enhanced my Gaelic skills".</b>		<p>Progress being made on B1 and B2 SpeakGaelic Resources.</p> <p>Approved 64 applications through the Community grants scheme - £182k.</p>
<b>PCC 6 A' dèanamh cinnteach gu bheil barrachd àite aig a' Ghàidhlig ann an aithne nàiseanta na h-Alba, aithne-dùthcha phosgailte leiomadh taobh is cultar.</b>		<p>Chaidh Plana Nàiseanta ùr na Gàidhlig airson 2023-28 aontachadh le Riaghaltas na h-Alba.</p> <p>Fhuair 36 buidhnean poblach taic iomlan de £458k tro Mhaoin nam Planaichean Gàidhlig.</p> <p>Lionra nan Oifigearan Leasachaيدh Gàidhlig air ath-stèidheachadh gus taic a thoirt seachad.</p> <p>Rannsachadh air a dhèanamh le DC Research air buaidh na Gàidhlig air sunnd (ri fhoillseachadh ann an 2024).</p>
<b>KPI 6 Ensuring that Gaelic has an increasing role in a diverse and open Scottish identity.</b>		<p>New National Gaelic Language Plan for 2023-28 approved by Scottish Government.</p> <p>36 public bodies received support in total of £458k through Gaelic Plans Fund.</p> <p>Network of Gaelic Development Officers re-established to provide support.</p> <p>Research carried out by DC Research on the impact of Gaelic on wellbeing (to be published in 2024).</p>

AITHISG BHILIADHNAIL BHÒRD NA GÀIDHLIG 2023|24 | BÒRD NA GÀIDHLIG ANNUAL REPORT 2023|24

PCC 23/24	D / O / U - R / A / G	Fianais Evidence
<b>PCC 7</b> Bidh barrachd dhaoine ag aontachadh ris an abairt, "Tha a' Ghàidhlig cudromach do dh'Alba".		Chuir sinn freagairtean a-steach gu 37 co-chomhairlean poblach gus dèanamh cinnteach gun rachadh guth na Gàidhlig a thogail. Chaidh 24 tabhartasan coitcheann a thoirt seachad luach £494k uile gu lèir.
KPI 7 More people agreeing with the statement "Gaelic is important to Scotland".		Responded to 37 public consultations to ensure the voice of Gaelic was being raised. 24 general grants were awarded totalling £494k.
<b>PCC 8</b> Barrachd den luchd-obrach againn ag aontachadh ris a' bheachd "Tha m' obair aig Bòrd na Gàidhlíg a' toirt toileachas dhomh agus tha i a' dèanamh diofar".		Ceannard ùr air a cur an dreuchd le pròiseas eadar-gluasad rèidh. Chaidh suirbhidhean luchd-obrach a chumail. Chaidh barrachd fhuasglaidhean obrach stèidhichte air an neul a chur an gnìomh.
KPI 8 More of our staff agreeing with the statement "My work at Bòrd na Gàidhlíg is fulfilling and makes a difference".		New CEO appointed with a smooth transition. Staff surveys conducted. Additional cloud based work solutions implemented.
<b>PCC 9</b> Tha barrachd den luchd-ùidh againn ag aontachadh ris a' bheachd "Tha Bòrd na Gàidhlíg a' coileanadh a dhleastanasan gu h-eifeachdach agus tha e a' cur ris na tha sinn a' dèanamh."		Leasachaidhean dhan obair a rinneadh le Priomh Bhuidhnean Libhrigidh agus gus maioneachaидh a leudachadh gu modail ioma-bhliadhnaidh. Suirbhidh luchd-ùidh air a dhèanamh.
KPI 9 More of our stakeholders agreeing with the statement "Bòrd na Gàidhlíg is effective in its role and contributes to what we do.".		Improvements to work done with Key Delivery Bodies and to extend funding model to multi-year. Stakeholder survey completed.



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# ÀIREAMHAN AIRSON 2023/24 IN NUMBERS

## A' Ghàidhealtachd/Highland

- Taic air aontachadh/Support agreed £1,286k
- 59 Àireamh de phròiseactan/Number of projects

## Na h-Eileanan Siar/Western Isles

- Taic air aontachadh/Support agreed £1,141k
- 35 Àireamh de phròiseactan/Number of projects

## Glaschu/Glasgow

- Taic air aontachadh/Support agreed £743,000
- 28 Àireamh de phròiseactan/Number of projects

2022/23

### A' Ghàidhealtachd/Highland

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

### Na h-Eileanan Siar/Western Isles

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

### Glaschu/Glasgow

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

### Earra-Ghàidheal is Bòd/Argyll & Bute

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

### Dùn Èideann/Edinburgh

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

## MAR A THÈID MAOINEACHADH PRÒISEACT BHÒRD NA GÀIDHLIG A CHOSG

HOW BÒRD NA GÀIDHLIG PROJECT FUNDING IS SPENT

Ann an 2023/24 chùm sinn oirnn leis a' com-pàirteachas againn le 360Giving gus am fiosrachadh mu na tabhartasan a thug sinn seachad a dhèanamh nas ruiginniche agus nas fiosrachaile. Tha barrachd fiosrachaidh mu gach pròiseact a mhaoinich sinn sna beagan bhliadhnaichean mu dheireadh ri fhaighinn an seo.

During 2023/24 we continued our partnership with 360Giving to make the information on our grants awarded even more accessible and informative. More information on every project that we funded in recent years is available [here](#).

Tha an clàr gu h-iosal a' sealltann far an robh na còig ìrean as àirde de chaitheamh ann an 2023/24  
The graphic below shows where the five highest levels of spend were in 2023/24.

## Earra-Ghàidheal is Bòd/Argyll & Bute

- Taic air aontachadh/Support agreed £394,000
- 20 Àireamh de phròiseactan/Number of projects

## Dùn Èideann/Edinburgh

- Taic air aontachadh/Support agreed £205,000
- 11 Àireamh de phròiseactan/Number of projects

# 2023/24

## PRÒISEACTAN/DAOINE/BUIDHNEAN

PROJECTS, PEOPLE, GROUPS

### COM-PÀRTICHEAN LÌBHRIGHTIDH DELIVERY PARTNERS

**£2,213k**

2022/23: £1,940k  
Pròiseactan/Daoine/Buidhnean  
Projects / People / Groups  
2022/23: 13

### MAOIN NAM PLANAICHEAN GÀIDHLIG (MAOIN BUILEACHAIDH ACHD NA GÀIDHLIG MAR A BHA OIRRE ROIMHE)

### GAEILIC PLANS FUND (FORMERLY GAEILIC LANGUAGE ACT IMPLEMENTATION FUND)

**£458k**

2022/23: £673k  
2022/23:  
21 Buidhnean/groups  
42 Pròiseactan/Projects

**20  
36**

Buidhnean  
Bodies  
Pròiseactan  
Projects

### SGEAMA TAIC FREUMHAN COIMHEARSNACHD COMMUNITY GRANT SCHEME

**£182k**

2022/23: £200k  
Pròiseactan/Daoine/Buidhnean  
Projects / People / Groups  
2022/23: 70

### TAIC DO BHUIDHNEAN TRÀTH-BHЛИADHNAICHEAN SUPPORT TO EARLY YEARS GROUPS

**£111k**

2022/23: £98k  
Pròiseactan/Daoine/Buidhnean  
Projects / People / Groups  
2022/23: 22

**26**

### TABHARTASAN FOGLAIM (DO DH'OLEANACH/TIDSEARAN) EDUCATION GRANTS (TO STUDENTS/TEACHERS)

**£54k**

2022/23: £62k  
Pròiseactan/Daoine/Buidhnean  
Projects / People / Groups  
2022/23: 47

### COLMCILLE

**£95k**

2022/23: £101k  
Pròiseactan/Daoine/Buidhnean  
Projects / People / Groups  
2022/23: 12

**19**

### DUAISEAN EILE OTHER AWARDS

**£494k**

2022/23: £483k  
Pròiseactan/Daoine/Buidhnean  
Projects / People / Groups  
2022/23: 21

**24**

### SGEAMA NAN OIFGEARAN GÀIDHLIG GAEILIC OFFICER SCHEME

**£506k**

2022/23: £727k  
Pròiseactan/Daoine/Buidhnean  
Projects / People / Groups  
2022/23: 29

**21**



# PROSBAIGEAN SPOTLIGHTS





## SGEAMA TAIC FREUMHAN COIMHEARSNACHD

Tha Bòrd na Gàidhlig air còrr is £180,000 a thoirt do 64 pròiseactan Gàidhlig mar phàirt de chuaireadh 2023/24 aig sgeama Taic Freumhan Coimhearsnachd. Seo a' phrìomh mhaoin aig Bòrd na Gàidhlig airson a bhith a' toirt taic do bhuidhnean gus pròiseactan a libhrigeadh gus cleachdadadh is ionnsachadh na Gàidhlig a bhrosnachadh agus a mheudachadh aig iùre na coimhearsnachd. Chaidh tabhartasan a libhrigeadh do bhuidhnean air feadh na dùthcha, a' gabhail a-steach Urras Coimhearsnachd Bhràdhagair agus Arnoil, Urras Coimhearsnachd Stafainn, Alzheimer Alba agus Bothan Dhùn Èideann.

Fhuair Comann Coimhearsnachd nan Eilean Siar £5,000, fear de na tabhartasan as mothaid ann an cuairt maoineachaidh 2023/24. Bha am pròiseact a' comharrachadh ceud bliadhna bho sheòl na bàtaichean-imrich am Metagama, am Marloch agus an Canada bho na h-Eileanan an lar agus chùm am maoineachadh taic ri bhith a' toirt Gàidhlig a-steach do chuirmean-ciùil agus taisbeanaidhean taobh a-staigh a' phrògram, a tharraing còrr is 7,000 duine thairis air na tachartasan.

Fhuair Urras Coimhearsnachd Bhràdhagair agus Arnoil £4,480 airson taic a chumail ri prògram nan tachartasan aca ann an Grinneabhat ann an Leòdhas, a' gabhail a-steach cuirmean-ciùil, farpaisean-ceist, madainnean cofaidh agus ionadh tachartas eile tron Ghàidhlig. Gheibhearr barrachd fiosrachaidh air farsaingeachd nam buidhnean agus nam pròiseactan a gheibh maoineachadh tron sgeama [an seo](#).

## COMMUNITY GRANTS SCHEME

Bòrd na Gàidhlig awarded over £180,000 to 64 Gaelic projects as part of the 2023/24 round of the Taic Freumhan Coimhearsnachd (Community Grants) scheme. This is Bòrd na Gàidhlig's primary fund for supporting organisations in delivering projects to promote and increase usage and learning of Gaelic at community level. Grants were delivered to organisations across the country, including Bragar & Arnol Community Trust, Staffin Community Trust, Alzheimer Scotland and Bothan Dhùn Èideann. Western Isles Community Society received an award of £5,000, one of the largest grants in the 2023/24 round. The project commemorated the centenary of the sailing of the Metagama, Marloch and the Canada emigrant ships from the Western Isles and the funding supported the inclusion of Gaelic within concerts and displays within the programme, which attracted over 7,000 people across the commemoration.

Bragar & Arnol Community Trust received £4,480 to support their programme of events at Grinneabhat in Lewis, including concerts, quizzes, coffee mornings and many other events taking place in Gaelic. More information on the range of organisations and projects receiving funding through the scheme can be found [here](#).

## CLEACHDI

Mhaoinich Bòrd na Gàidhlig cruthachadh na làraich-lìn Cleachdi ann an 2021. Seo àite air-loidhne far an urrainn do bhuidhnean coimhearsnachd, buidhnean poblach, gniomhachasan ionadail agus daoine dealasach na tachartasan aca far am bi Gàidhlig ga bruidhinn a bhrosnachadh agus gus am bi e nas fhada do luchd-labhairt na Gàidhlig cothroman fhaighinn tighinn còmhla.

Chaidh an làraich-lìn a thoirt in-thaigh is ùrachadh ann an 2023/24 agus tha i air a dhol bho neart gu neart.

Thèid tachartasan a tha air an cur ris an làraich-lìn a shanasachadh air na meadhanan sòisealta cuideachd agus tha àrdachadh mòr air tighinn air an àireimh dhaoine a tha an sàs sna duilleagan seo tarth na bliadhna a dh'fhalbh.

Seanail Channel	Luchd-amais air 31 Màrt 2024 Audience as at 31 March 2024	Luchd-amais air 31 Màrt 2023 Audience as at 31 March 2023
Twitter; Facebook; Instagram;	1,158 luchd-leantainn/followers	760 luchd-leantainn/followers
<a href="http://www.cleachdi.scot">www.cleachdi.scot</a>	2,137 luchd-cleachdaidh/users 2,914 seallaidhean duilleig/page views	Chan eil fiosrachadh ri fhaighinn/Information unavailable

Anns a' bhliadhna 2023/24, chaidh 160 tachartas a shanasachadh air làraich-lìn Cleachdi agus b'e [Seachdain na Gàidhlig](#) an t-seachdain a bu trainge (19 – 26 Gearran 2024) nuair a chaidh 68 tachartas a shanasachadh, a bha a' tachairt air feadh na dùthcha.

## CLEACHDI

In 2021 Bòrd na Gàidhlig funded the creation of the Cleachdi website. This provides an online space where community groups, public bodies, local businesses and enthusiastic individuals can all promote events they're organising where Gaelic will be spoken and making it easier for Gaelic speakers to find opportunities to come together.

The website was taken in-house and refreshed in 2023/24 and has gone from strength to strength.

Events added to the website are also advertised on social media and there has been a significant increase in the number of people engaging with these pages over the last year.

Seanail Channel	Luchd-amais air 31 Màrt 2024 Audience as at 31 March 2024	Luchd-amais air 31 Màrt 2023 Audience as at 31 March 2023
Twitter; Facebook; Instagram;	1,158 luchd-leantainn/followers	760 luchd-leantainn/followers
<a href="http://www.cleachdi.scot">www.cleachdi.scot</a>	2,137 luchd-cleachdaidh/users 2,914 seallaidhean duilleig/page views	Chan eil fiosrachadh ri fhaighinn/Information unavailable

In the year 2023/24, 160 events were advertised on the Cleachdi website with the busiest week being [Seachdain na Gàidhlig](#) (19 – 26 February 2024) when 68 events, taking place across the country, were advertised.



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## CEISTEACHAN AIR CLEACHDADH NA GÀIDHLIG

Gach bliadhna, bidh Bòrd na Gàidhlig a' ruith grad-shuirbhidh a mhairesas 24-uair a thìde - Ceisteachan air cleachdadadh na Gàidhlig. Thèid an grad-shuirbhidh seo a chumail air an aon latha gach bliadhna. Bha e beò airson 24 uair a thìde san Ògmios 2023 agus fhuair e 626 freagairtean.

- Am measg nan toraidhean, thuirt 69% den luchd-freagairt gum biodh iad a' cleachdadadh na Gàidhlig gach latha.
- Thuirt mòr-chuid mhòr (93.6%) den luchd-fhreagairt gun do chleachd iad Gàidhlig co-dhiù cho tric am-bliadhna 's a rinn iad an-uiridh, le 41% ag aithris gun do cleachd iad Gàidhlig barrachd tron bhliadhna.

Chaidh iarradh air daoine cuideachd coimeas a dhèanamh eadar mar a chleachd iad a' Ghàidhlig aca sa bhliadhna a dh'fhalbh agus mar a chleachd iad i sa bhliadhna roimhe sin ann an diofar shuidheachaidhean.

- Thuirt a' mhòr-chuid gu bheil iad a' cleachdadadh na h-uimhir (50.5%) no barrachd (38%) Gàidhlig air-loidhne.
- Thuirt a' mhòr-chuid gu bheil iad a' cleachdadadh na h-uimhir (64.5%) no barrachd (27.6%) Gàidhlig leis an teaghach aca.
- Thuirt a' mhòr-chuid gu bheil iad a' cleachdadadh na h-uimhir (60.1%) no barrachd (24%) Gàidhlig ann an sgoil/oilthigh/colaiste/san obair.
- Thuirt a' mhòr-chuid gu bheil iad a' cleachdadadh na h-uimhir (59.4%) no barrachd (30%) Gàidhlig sna coimhearsnachdan aca.

## QUESTIONNAIRE ON GAELIC USAGE

Each year, Bòrd na Gàidhlig run a 24-hour flash survey on Gaelic usage - Ceisteachan air Cleachdadadh na Gàidhlig (Questionnaire on Gaelic Usage). This snap-survey is launched on the same day each year, was live for 24 hours in June 2023 and received 626 responses.

- Amongst the results, 69% of respondents said that they use Gaelic daily.
- The vast majority (93.6%) of respondents said they had used Gaelic at least as often this year as they did last year, with 41% reporting an increase in Gaelic use over the same period.

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

- The majority of people said that they use as much (50.5%) or more (38%) Gaelic online.
- The majority of people said that they use as much (64.5%) or more (27.6%) Gaelic with their family.
- The majority of people said that they use as much (60.1%) or more (24%) Gaelic in school/university/college/at work.
- The majority of people said that they use as much (59.4%) or more (30%) Gaelic in their communities.

## A'DÈANAMH CINNTEACH GUN CLUINNEAR GUTH NA GÀIDHLIG

Tron bhliadhna 2023-24 chuir Bòrd na Gàidhlig a-steach 37 freagairtean do cho-chomhairlean poblach air raon farsaing de chuspairean, a' gabhail a-steach; dreachd Bile nan Cànan Albannach agus Meòrachan Ionmhasail a' Bhile, taic a bharrachd airson ionnsachadh, sgìrean-sgoile FtG ann an Comhairle na Gàidhealtachd, Lèirmheas air Plana Nàiseanta nan Eilean, agus cùisean structarail, riaghlaidh, maoineachaidh agus planaидh eile a bheir buaidh air coimhearsnachdan Gàidhlig.

Bidh sinn a' foillseachadh nam freagairtean air fad againn a gheibhean seo air an làraich-lin againn agus gan togail gu cunbalach air na seanailean meadhanan sóisealta againn gus cur ri tuigse air àite na Gàidhlig ann an Alba, na tha i a' cur ri Alba agus na cothroman agus dùblain airson na Gàidhlig an Alba.

## ENSURING THE GAELIC VOICE IS HEARD

Throughout 2023-24 Bòrd na Gàidhlig submitted 37 responses to public consultations on a wide range of issues, including; the draft Scottish Languages Bill and Financial Memorandum, Additional Support for Learning, the Highland Council's GME catchment, the National Islands Plan Review, and other structural, governance, funding, and planning issues that impact Gaelic communities.

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



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## LÌONRA NAN OIFIGEARAN GÀIDHLIG

Stèidhich Bòrd na Gàidhlig Lìonra nan Oifigearan Gàidhlig ann an 2023, a' leantainn fios air ais a fhuaireadh bho oifigeanan Gàidhlig air feadh na dùthcha, a chuir an cèill gun robh feum aca air cothroman nas fheàrr gus conaltradh agus co-obrachadh le an co-leithid.

A' tòiseachadh san t-Sultain 2023, chaidh coinneamhan mìosail a chumail gus na cothroman sin a chruthachadh agus tha an lìonra a-nis a' gabhail a-steach timcheall air 150 oifigeanan.

## GAELOC OFFICER'S NETWORK

Bòrd na Gàidhlig established the Lìonra nan Oifigeanan Gàidhlig (Gaelic Officer's Network) in 2023, following feedback received from Gaelic officers around the country who expressed a need for better opportunities to communicate and co-operate with their peers.

Starting in September 2023, monthly meetings have been held to create these opportunities and the network now consists of approx. 150 officers.



## COILEANADH IONMHASAIL

## FINANCIAL PERFORMANCE

Tha Leabhran an Riaghaltas airson Aithisgean Ionmhasail (FReM 2023/24) a dh'fhoillsich Roinn Ionmhaibh an Righ a' sealltainn a' chrutha sam bu chòir an Aithisg Bhiliadhnail is Cunntasan a bhith a' nochdadh. Tha an Tabhartas gus Cuideachadh air a ghabhail a-steach mar phàirt den Mhaoin Choitcheann a chithear 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 ro-chosg lom de £0.078m (2022/23 - ro-chosg de £0.056m) mu choinneamh an Tabhartais gus Cuideachadh a fhuaras bho Riaghaltas na h-Alba.

The Government Financial Reporting Manual (FReM 2023/24) issued by HM Treasury sets out the format of the Annual Report and Accounts. Grant-in-Aid is included in the General Fund in the Statement of Changes in Taxpayers' Equity rather than included in the Statement of Comprehensive Net Expenditure. All other income and expenditure is included in the Statement of Comprehensive Net Expenditure.

Bòrd na Gàidhlig reports a net cash overspend of £0.078m (2022/23 - £0.056m overspend) against the Scottish Government's Grant-in-Aid allocation.



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	2023/24 £m	2022/23 £m	
A' Mhaoin Choitcheann air a toirt air adhart	0.099	0.184	General Fund brought forward
A' Mhaoin Choitcheann air a toirt air adhart	0.003	0.099	General Fund carried forward
Fo-chosg / (ro-chosg) sa bhliadhna	(0.096)	(0.085)	Surplus / (Deficit) in the year
Atharrachean cunntasachd	0.018	0.029	Accounting adjustments
Fo-chosg lom de dh'airgead / (ro-chosg)	(0.078)	(0.056)	Net cash Underspend / (Overspend)
<b>Air a riochdachadh le:</b>			<b>Represented by:</b>
(Ro-chosg) air Cosgaisean Ruith	(0.079)	0.140	(Overspend) on Development Costs
Fo-chosg air Cosgaisean Leasachaidh	0.001	(0.196)	Underspend on Development Costs
Fo-chosg/(ro-chosg) sa bhliadhna	(0.078)	0.056	Underspend / (Overspend) in the year

Tha an Aithris air an t-Suidheachadh Ionmhasail a' sealltann so-mhaoin lom de £0.955m (2022/23 - so-mhaoin lom de £0.277m). Tha seo a' gabhal a-steach a' bhalains sa Mhaoin Choitcheann de £0.003m (2022/23 - £0.099m) agus an còrr ann an Cùl-stòr nam Peinseanan de £0.952m (2022/23 - £0.178m). Air 31 Màrt 2024 bha so-mhaoin lom ann am maoin nam peinseanan de luach £0.952m (2022/23 - so-mhaoin de £0.178m) agus sin air obrachadh a-mach a rèir IAS 19. Tha an stòras seo ann gu iре mhòr mar thoradh air atharrachaidhean anns na beachdan ionmhasail, le deagh thoraidhean air so-mhaoinean. Gheibhear tuilleadh fiosrachaидh anns na Cunntasan agus nòtaichean ceangailte, gu sònraichte anns an Aithris air Caiteachas Lom lomlan (taobh-duilleig 107) agus an Aithris air Atharrachaidhean ann an Earrainnean Luchd-pàighidh Chisean (taobh-duilleig 110).

Chaidh na Cunntasan seo a tha a' dèanamh aithris air suidheachadh far a bheil buannachd lom ann, ullachadh le dùil gun cùm a' bhuidheann a' dol agus sin a' cumail ri FReM. Faicibh taobh-duilleig 113 airson aithris air buidheann a tha a' cumail a' dol.

### Fèicheadasan Peinnsean

Rinn Hymans Robertson LLP sgrùdadh air so-mhaoinean is ullaichean plana peinnsein Bhòrd na Gàidhlig. A rèir na h-aithisge aca, ri linn atharrachaidhean air na beachdan ionmhasail a chaidh a ghabhail, bha buannachd ann de £0.286m (2022/23 - buannachd de £2.737m). Ri linn ath-thomhas air toraidhean bho sho-mhaoinean, bha buannachd de £0.306m ann (2022/23 - call £0.284m). Dh'aithris an aithisg IAS 19 leis a' chlèireach-urrais gun robh còrr aig a' Bhòrd taobh a-staigh na bliadhna, a' fàgail gun robh buannachd lom ann de £0.952m air 31 Màrt 2024. Gus gèilleadh gu h-iomlan ri IAS 19, feumaidh buannachd sochair suidhichte a bhith cuingealaichte ris an iре as isle de na leanas:

- An còrr sa phhana shochairean shuidhichte; agus
- Crioch nan so-mhaoinean, air obrachadh a-mach a' cleachdadh na h-iре lasachaidh (a rèir riaghailtean IAS 19 coitcheann air iреan lasachaidh).

Mar sin fhuair am Bòrd tuairmse ath-sgrùdaichte bhon chlèireach-urrais, a shuidhich crioch luach so-mhaoin de £2.188m. Is e an t-so-mhaoin sochair shuidhichte a chaidh a cleachdadh sna h-aithrisean cunntasachd £0.952m.

Chithear am poileasaidh cunntasachd airson na maoine seo ann an nòta 2 (air taobh-duilleig 111) airson nan Cunntasan. Gheibhear fiosrachadh foilsichte a thaobh IAS 19 ann an Nòta 11 (taobhan-duilleig 123 gu 131). Gheibhear fiosrachadh eile mu pheinnseanan san Aithisg air Tuarastalan, taobhan-duilleig 85 gu 91.

The Statement of Financial Position shows net asset of £0.955m (2022/23 - net asset of £0.277m). This comprises the balance in the General Fund of £0.003m (2022/23 - £0.099m) plus the surplus on the Pension Reserve £0.952m (2022/23 - £0.178m). At 31 March 2024 the net pension fund asset in terms of IAS 19 was £0.952m (2022/23 asset £0.178m). This asset has occurred due mainly to changes in financial assumptions and positive returns on assets. Further information can be found in the Accounts and attached notes, in particular in the Statement of Comprehensive Net Expenditure (page 107) and Statement of Changes in Taxpayers' Equity (page 110).

These Accounts, including a net asset position, have been prepared on a going concern basis which is in accordance with the FReM. See page 113 for statement on going concern.

### Pension Liabilities

The assets and obligations of the Bòrd na Gàidhlig pension plan were reviewed by Hymans Robertson LLP. According to their report, the changes in financial assumptions have resulted in a gain of £0.286m (2022/23 - £2.737m gain). Due to the re-measurement of the return in assets there was a gain of £0.306m (2022/23 - £0.284m loss). The IAS 19 report by the actuary reported that the Board had an in year surplus, leading to a net asset position of £0.952m at 31 March 2024. To fully comply with IAS 19, a defined benefit asset requires to be limited to the lower of:

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

The Board therefore obtained a revised estimate from the actuary, which determined an asset ceiling value of £2.188m. The defined benefit asset used in the accounting statements is £0.952m.

The accounting policy for this fund is given in note 2 (on page 111) to the Accounts. IAS 19 disclosures are given in Note 11 (on pages 123 to 131 inclusive). Other pension information is given in the Remuneration Report on pages 85 to 91.

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

Tha poileasaidean soilleir aig Bòrd na Gàidhlig gus stad a chur air coirbeachd is bribearachd. Gheibhean 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 £5.524m airson 2023/24 (2022/23 £5.679m) agus sin air a roinn tarsainn a' bhuidseit.

Feumaidh Bòrd na Gàidhlig obrachadh a rèir chriochan ionmhasail a thèid a shuidheachadh le Ministearan na h-Alba airson na bliadhna. Ann an 2023/24 bha suidheachadh an airgid mar a leanas:

2023/24				
Tabhartas gus Cuideachadh	Toradh Outturn £m	Riarachadh Allocation £m	Seachranachd Variance £m	Grant in Aid
Priomh Thabhartas gus Cuideachadh (cosgaisean ruith)	1.813	1.734	0.079	Core Grant-in-Aid (running costs)
Maoineachadh airson Leasachadh na Gàidhlig	2.646	2.650	-0.004	Funds for Gaelic development
Maoin Buileachaidh Achd na Gàidhlig	1.143	1.140	0.003	Gaelic Language Plans Implementation Fund
<b>Iomlan</b>	<b>5.602</b>	<b>5.524</b>	<b>0.078</b>	<b>Total</b>

Tha an clàr gu h-àrd a' dèanamh aithris air ro-chosg lom de £0.078m (2022/23 ro-chosg de £0.056m) air stèidh airgid mu choinneamh an Tabhartais gus Cuideachadh.

## 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 2023/24 of £5.524m (2022/23 - £5.679m) split across the budget.

Bòrd na Gàidhlig is required to operate within the financial allocation determined by Scottish Ministers for the year. In 2023/24 the cash position was as follows:

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

Thug an Roinn Urrasachd fa-near dhan riatanas obrachail gus airgead nach deach a chosg a ghiùlan air adhart chun na h-ath bhliadhna ionmhais. 'S e an cothromachadh a thugadh air adhart £0.021m (2022/23 £0.098m)

Sponsor Division noted the operational requirement to carry unspent monies forward to the following financial year. The balance carried forward is £0.021m (2022/23 £0.098m)

## Poileasaidh Pàighidh airson Luchd-solarachaидh

Tha e na phoileasaidh aig Bòrd na Gàidhlig gum pàigh sinn gach neach-solarachaидh taobh a-staigh 30 latha-obrach bhon a gheibhean am fairdeal, agus thèid seo innse dhan luchd-obrach a tha dèiligeadh ri bhith pàigheadh luchd-solarachaидh agus ma dh'íarras iad, thèid seo innse do luchd-solarachaидh. 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 91% de na fairdealan a phàigheadh taobh a-staigh 10 latha agus chaidh 99% dhiubh a phàigheadh taobh a-staigh 30 latha (2022/23 96% 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 4.6 làithean (2022/23 – 2.2 làithean), agus chaidh sin obrachadh a-mach le bhith a' coimhead air an ùine a thug e gach fairdeal a phàigheadh tron bhliadhna.

## Supplier Payment Policy

It is Bòrd na Gàidhlig practice to pay all suppliers no later than 30 working days from receipt of invoice in accordance with its policy, which is made known to the staff who handle payments to suppliers and is made known to suppliers on request. Bòrd na Gàidhlig meets the requirements laid down by the Scottish Government in respect of payments to small companies, which stipulates a payment target no later than 10 days. 91% of invoices were paid within 10 days and 99% within 30 days (2022/23 96% within 10 days, 100% within 30 days). The average time taken to pay creditors during the year was 4.6 days (2022/23 – 2.2 days), calculated by examining the payment period for all invoices in the year.



## Conaltradh

Tha conaltradh aig cridhe gach nì a nì sinn aig Bòrd na Gàidhlig agus 's e an loidhne conaltraidh as cudromaire an tè eadar Bòrd na Gàidhlig agus daoine a tha a' fuireach agus ag obair ann an coimhearsnachdan Gàidhlig. Bidh sinn a' dèanamh cinnteach gu bheil cothroman cunbalach aig coimhearsnachdan Gàidhlig a bhith a' cluinnint mun obair againn agus a bhith a' gabhail pàirt innte, a bharrachd air cothroman a bhith an sàs gu gnìomhach ann an cruthachadh nam foillseachaidhean, planaichean agus freagairtean poblach againn.

Bidh co-chomhairlean poblach daonnan nan inneal ro-chudromach airson beachdan mionaideach fhaighinn bho choimhearsnachdan Gàidhlig agus bhon mhòr-shluagh, ach anns na beagan bhliadhnaichean a dh'fhalbh tha na meadhanan sòisealta cuideachd air tighinn gu bhith nam prìomh inneal airson conaltradh le luchd-ùidh. Bidh Sgioba Conaltraidh Bhòrd na Gàidhlig, anns a bheil Oifigear Conaltraidh agus Neach-taic Conaltraidh, a' cleachdadh nam meadhanan sòisealta far an gabb sin dèanamh gus dèanamh cinnteach gu bheil ar n-obair follaiseach agus gus cothroman a bhrosnachadh do choimhearsnachdan Gàidhlig a dhol an sàs anns na bhios sinn a' dèanamh agus anns a' Ghàidhlig san fharsaingeachd. Tha an àireamh de dhaoine a tha a' gabhail pàirt sna cunntasan meadhanan sòisealta againn air a dhol am meud, mar a chithear gu h-ìosal.

Seanail	Luchd-amais air 31 Màrt 2024	Luchd-amais air 31 Màrt 2023
Channel	Audience as at 31 March 2024	Audience as at 31 March 2023
Twitter; Facebook; Instagram; LinkedIn is YouTube	16,943 luchd-leantainn/followers (+4.5%)	16,214* luchd-leantainn/followers
<a href="http://www.gaidhlig.scot">www.gaidhlig.scot</a>	23,519 luchd-cleachdaidh/users (+19.8%)	23,804 luchd-cleachdaidh/users

\*Tha an àireamh seo diofraichte bho aithisg bhliadhnailean 2022-23. Chaidh luchd-leantainn (bhon Mhàrt 2023) aig duilleagan meadhanan sòisealta fa leth a chaidh a chleachdadh gu sònraichte airson fiosrachadh a sgoileadh mu fhoghlam Gàidhlig a thoirt air falbh bhon àireimh iomlan airson 2023 leis nach eil na cunntasan sin gan cleachdadh tuilleadh agus tha fiosrachadh foghlair a-nis air a sgoileadh air priomh duilleagan meadhanan sòisealta Bhòrd na Gàidhlig. Chan eil an àireamh seo a' gabhail a-steach àireamh luchd-leantainn nan duilleagan Cleachdi nas mothà, a chaidh a ghabhail a-steach ann an aithisg na bliadhna an-uiridh. Tha an àireamh luchd-leantainn airson duilleagan meadhanan sòisealta Cleachdi a-nis ri fhaighinn air taobh-duilleig 52 den aithisg seo.

## Communications

Communication is at the heart of everything we do at Bòrd na Gàidhlig and no line of communication is more important than that between the Bòrd na Gàidhlig and people living and working in Gaelic communities. We ensure that Gaelic communities have regular opportunities to engage with and hear about our work, as well as opportunities to actively participate in the development of our publications, plans and public responses.

Public consultations will always be a vital tool for gathering in-depth feedback from Gaelic communities and the wider public, but in recent years social media has also become a key tool for engaging with stakeholders. Bòrd na Gàidhlig's Communications Team, consisting of a Communications Officer and Communications Assistant, make use of social media wherever possible to ensure the visibility of our work and to promote opportunities for Gaelic communities to engage with what we do and the Gaelic language in general the number of people engaging with our social media accounts has continued to grow, as illustrated below.

## Iarrtasan Saorsa Fiosrachaiddh

Mar bhuidheann a tha a' faighinn maoineachadh poblach tha Bòrd na Gàidhlig air gealltann cumail gu tur ri Achd Saorsa an Fiosrachaiddh (Alba) 2000. Tha sinn air Sgeama Foillseachaidh Coileanta Coimiseanair Fiosrachaiddh na h-Alba a ghabhail os làimh agus bidh sinn a' cumail ris an stiùireadh sin nuair a tha sinn a' dèildeadh ri iarrtasan fo Achd Saorsa an Fiosrachaiddh. Ann an 2023/24, fhuair Bòrd na Gàidhlig naoi iarrtasan fo Achd Saorsa an Fiosrachaiddh, an coimeas ri seachd ann an 2022/23.

## Dion dàta

Tha obair gus cumail ri reachdas dion dàta air a stiùireadh le plana gnìomh leantainneach, agus chaith adhartas a dhèanamh anns gach raon ann an 2023/24. Chùm sinn oirnn a' toirt seachad trèanadh do luchd-obrach agus Buill a' Bhùird-stiùridh tron bhliadhna le prògram nas speisealaiche de thrèanadh riaghlaidh fiosrachaiddh ri fhaighinn dhan luchd-obrach uile air-loidhne.

Nithear sgrùdadh air a' phlana gnìomh gach mìos agus thathar air cumail oirnn le sgrùdadh leantainneach air dion dàta gus sùil a chumail air ireach. Bithear a' cur urachaidhean dion dàta dhan sgioba-stiùridh tron bhliadhna agus chun na Comataidh Sgrùdaidh agus Dearbhachd dà thuras sa bliadhna. Chuir sinn a-steach an Lèirmheas Ùrachaidh air Adhartas gu Clàran Nàiseanta na h-Alba ann an 2023 agus b'e am measadh adhartais aca:

Tha an Sgioba Measaidh a-nis air measadh a dhèanamh air an tagradh agus tha iad den bheachd gu bheil Bòrd na Gàidhlig fhathast a' toirt aire iomchaidh do na dleastanasan reachdail aca agus gu bheil iad ag obair gus na h-eileamaidean uile den rèiteachadh rianachd chlàran aca a thoirt gu làn ghèilleadh ris an Achd agus gus dùilean an Neach-glèidhidh a choileanadh.

Thèid an ath Lèirmheas Ùrachaidh air Adhartas a chur gu Clàran Nàiseanta na h-Alba ann an 2024.

## Corporra

Chuir am Bòrd Stiùridh aonta ri diofar prìomh ro-innleachdan am-bliadhna, leithid ro-innleachd IT ùraichte. Lean obair air adhart ann an 2023/24 air ar prògram de leasachadh leantainneach. Tha am Plana Leasachaidh Leantainneach na phàipear gnìomhach a bhios air ath-sgrùdadh aig na coinneamhan cunbalach den luchd-obrach uile tron bhliadhna. Tron bhliadhna, dh'aithris sinn cuideachd air Luach as Fheàrr agus tha sinn air an Aithris Luach as Fheàrr ùrachadh.

## 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 2023/24, Bòrd na Gàidhlig received nine Freedom of Information requests, compared with seven in 2022/23.

## Data Protection

Work to maintain compliance with data protection legislation is managed with a rolling action plan, with progress made in all areas during 2023/24. Training for staff and Board Members continued to be delivered during the year with a more specialised information governance training available online to all staff.

Progress on the action plan is reviewed monthly and an ongoing data protection audit to monitor standards of compliance has been maintained. Data protection updates are submitted to the senior management team throughout the year and to the Audit and Assurance Committee twice a year. We submitted our latest Progress Update Review to National Records of Scotland in 2023 and their assessment of progress was:

The Assessment Team has now evaluated the submission and consider that Bòrd na Gàidhlig continues to take their statutory obligations seriously and are working to bring all the elements of their records management arrangements into full compliance with the Act and fulfil the Keeper's expectations.

The next Progress Update Review to National Records of Scotland will be provided in 2024.

## Corporate

The Board approved a number of key strategies this year, including an updated IT Strategy. Work continued in 2023/24 on our programme of continuous improvement. The Continuous Improvement Plan is an active document that is reviewed at the regular all-staff meetings throughout the year. During the year, we also reported on Best Value and updated the Best Value Statement.

Rè na bliadhna, rinn sinn obair mhòr gus grunn phoileasaidhean ullachadh a bha ag amas gu h-àraidh air daine. Sa bhliadhna a chaidh, dh'aontaich a' Chomataidh Poileasaidh is Ghoireasan ris na poileasaidhean dhaoine a leanas, a chaidh tro phròiseas co-chomhairleachadh luchd-obrach far a bheil sin iomchaidh:

- Poileasaidh air Fòrladh (a' gabhail a-steach Fòrladh Sònraichte),
- Poileasaidh air Obair Shùbailte,
- Poileasaidh Stiùireadh Coileanaidh,
- Poileasaidh Siubhail is Bith-beò.

## 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 cuid 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-tùidhe is gus com-pàrtichean 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 priomhachasan 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 bliadhnailean den luchd-obrach againn, a chaidh a dhèanamh san Lùnastal 2023, gun robh irean riarrachais cunbalach ann thairis air na còig priomh raointe an air an deach sgrùdadh a dhèanamh (misneachd luchd-obrach, riarrachas obrach, conaltradh, misean na buidhne agus sunnd pearsanta). Bha sgòran eadar 53% agus 94% (61% agus 94% 2022). Chùm sinn oirnn a' conaltradh le luchd-obrach tro shuirbhidhean goirid cunbalach air sunnd agus cleachdaidhean obrach.

Ann an 2023/24 chùm sinn oirnn a' toirt taic do, agus a' co-ordanachadh an luchd-obrach againn, a' gabhail a-steach:

- cumail oirnn le taic do, agus aire air, sunnd pearsanta,
- leabachadh nan luachan buidhne aontaichte againn tro phlanaichean obrach pearsanta agus coinneamhan luchd-obrach,
- prògram de leasachadh leantainneach a tha a' comharrachadh ghnìomhan, gam planadh agus gan ath-sgrùdadh.

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

- Leave (including Special Leave) Policy,
- Flexible Working Policy,
- Performance Management Policy,
- Travel and Subsistence Policy

## People

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

Staff engagement and wellbeing remain high on our agenda and we continue to focus on making this an excellent place to work to attract and retain the best people for our roles. Our annual staff survey, carried out in August 2023, demonstrated consistent approval ratings across the five main areas surveyed (employee morale, job satisfaction, communications, organisational mission and personal wellbeing). Scores ranged between 53% and 94% (61% and 94% 2022). We continued to engage with staff through regular short surveys on wellbeing and working practices.

During 2023/24 we continued to support and organise our workforce, including:

- continuing the support for, and awareness of, personal wellbeing,
- embedding our agreed set of organisational values through personal work plans and staff meetings,
- a programme of continuous improvement identifying actions, planning and reviewing them,

- cumail oirnn le bhith a' dèanamh shuirbhidhean mu shunnd gus leasachaidhean a bharrachd a chomharrachadh gus taic a chumail ris an sgioba.
- a bhith a' ruith an t-suirbhidh bliadhnailean mu chonaltradh anns a' bhuidhinn,
- toirt seachad trèanadh agus leasachadh gus cur ri sgilean ceannais agus stiùireadh dhaoine, agus
- beachdachadh air dòighean èifeachdach gus cur ri com-pàirteachadh luchd-obrach ann an obair na buidhne.

Chaidh a' cho-labhairt againn do luchd-obrach a chumail ann am Peart sa Ghilean 2023. Chaidh seiseanan a libhrigeadh air Co-ionannachd, Iomadachd agus In-ghabhail, Slàinte Inntinn, Conaltradh air an Taobh a-staigh agus Togail Sgioba. Tha luchd-obrach fhathast a' dèanamh feum de phoileasaidhean obair shùbailte agus tha sunnd fhathast na phriomhachas le poileasaidhean gan ath-sgrùdadh gus am bi iad a rèir feumalachdan luchd-obrach a tha stèidhichte ann an diofar àiteachan air feadh na h-Alba. Chaidh stiùireadh agus trèanadh a thoirt a-steach gus Tèarainteachd Saidhbear a leasachadh air feadh na buidhne a bheir barantas dhan bhuidhinn leis gu bheil pàtran obrach measgaichte aig luchd-obrach eadar an dachaigh agus an ofis.

- continuing to carry out wellbeing surveys to identify additional developments to support the team,
- ran the annual survey about communication in the organisation,
- training and development to increase leadership and people management skills, and
- considering effective ways to increase staff engagement in the organisation's work.

Our all-staff conference was held in Perth in April 2023. Sessions were delivered on Equality, Diversity and Inclusion, Mental Health, Internal Communications and Team Building. Staff continue to take advantage of flexible working policies and wellbeing remains a priority with policies being revised to meet the needs of a workforce based in different locations across Scotland. Guidance and training was introduced to improve Cyber Security across the organisation which gives the organisation assurances as the workforce follow a hybrid working pattern between home and office.

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

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

## HUMAN RIGHTS

### Equality, diversity and inclusiveness

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

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

## Dleastanas Co-ionannachd na Roinne Poblaich

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

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

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

Tha Bòrd na Gàidhlig air grunn iomairtean a chur an sàs thar na bliadhna ionmhais a dh'halbh 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' sgrùdadh fhoirmichean-sgrùdaidh co-ionannachd airson fastadh, luchd-obrach a bhios a' fàgail agus luchd-obrach a th' againn an-dràsta, agus do dhaoine a gheibh maoineachadh bho Bhòrd na Gàidhlig.

Chuir Bòrd na Gàidhlig an aithisg aige a-steach air na builean co-ionannachd aca airson 2021-2025 agus chaidh seo aontachadh le Coimisean Co-ionannachdan is Chòraichean Daonna.

Gheibhear tuilleadh fiosrachaiddh mu bhith a' dèanamh Dleastanas Co-ionannachd na Roinne Poblaich na nì àbhaisteach nar n-obair air an làrach-lìn againn.

## Public Sector Equality Duty

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

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

## Progress with Mainstreaming the PSED

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

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

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

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

## Aithris air Co-ionannachd Pàighidh

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

Tha 17 boireannaich agus 7 fireannaich ag obair aig Bòrd na Gàidhlig aig an àm seo (2022/23 – 17 boireannaich agus 6 fireannaich). Tha am pàigheadh a gheibh boireannaich gach uair a thìde sa chumantas aig ire a tha 96.3% den ire a th' ann sa chumantas airson fireannaich (2022/23 – 95.2%). Fhuaras am figear seo le bhith a' dèanamh coimeas eadar a h-uile neach-obrach aig a' bhuidhinn. Tha a h-uile neach-obrach a tha san aon seòrsa dreuchd no ann an dreuchdan a tha coltach ri chèile a' faighinn pàigheadh a rèir nan aon iùrean pàighidh, iùrean 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, iùre pàighidh a tha nas àirde na am bun-thuarastal nàiseanta.

## Fiosrachadh mu Bhuill a' Bhùird

Bha triùir bhoireannach agus sianar fhireannach air Bòrd-stiùiridh Bhòrd na Gàidhlig air 31 Màrt 2024 (2023 – triùir bhoireannach agus triùir fhireannach), agus chaidh an cur nan dreuchdan le Ministearan na h-Alba. A bharrachd air sin tha ball comataidh co-thaghte a tha na fhireannach.

Tha Bòrd na Gàidhlig ag obrachadh leis an liosta-dhearbhaidh leantainneachd agus goireas-taice a dh'fhoillsich Riaghaltas na h-Alba gus facinn ciamar a ghabhas feum nas fheàrr a dhèanamh de dh'fiosrachadh mu Bhuill a' Bhùird-stiùiridh gus cuideachadh le bhith a' brosnachadh is a' coileanadh gach taobh de DCRP agus am-bliadhna, dh'fhoillsich e an dùrna Aithisg Riochdachaiddh Gnè aige.

## Statement on Equal Pay

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

There are currently 17 female and 7 male employees (2022/23 – 17 female and 6 male) of Bòrd na Gàidhlig. The average hourly rate for females is 96.3% (2022/23 – 95.2%) of the average hourly rate for males. This figure is a comparison using all staff within the organisation. Staff who undertake the same or similar roles are on the same pay scales, which are set by the Scottish Government.

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

## Board Member Information

At 31 March 2024, Bòrd na Gàidhlig had three female and six male (2023 – three female and three male) Board Members, who are appointed by the Scottish Ministers. Additionally there is a co-opted committee member who is male.

Bòrd na Gàidhlig is working with the succession plan checklist and toolkit issued by the Scottish Government to examine how information relating to Board Members can be better used to promote and meet all aspects of the PSED and has published its second Gender Representation Report.

## Àrainneachd

Is e priomh obair Bhòrd na Gàidhlig a bhith a' brosnachadh na Gàidhlig, agus tha e ag obair ann an com-pàirteachas gus cur ri neart a' chàinain. San obair sin tha sinn a' frithhealadh air gach ceàrناidh de dh'Alba agus tha sin a' cur gu mòr ri cultar agus foghlam na h-Alba. Ged nach eil targaidean àrainneachdail aig Bòrd na Gàidhlig an-dràsta a th' air an suidheachadh le Riaghaltas na h-Alba, tha sinn a' cuimseachadh air adhartas gus cothromachadh-carboin a bhith againn. Mar thoradh air COVID-19 tha na sgrìobhainnean agus siostam uile a-nis stèidhichte air an neul agus ged a tha siubhal air a dhol am meud thar na bliadhna cumaidh sinn oirnn ag obair ann an dòigh a tha seasmhach dhan àrainneachd, a' brosnachadh giùlan a tha seasmhach dhan àrainneachd nar gnìomhachd tro ar Plana Siubhail Gníomhachais, far an urrainn dhuinn.



**Ealasaid Dhòmhnullach**  
Oifigear Cunnatachail

12 An Dàmhair 2024

## 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 all documentation and systems are now cloud-based and whilst travel has increased over the year we will continue to operate in an environmentally sustainable manner, encouraging environmentally sustainable behaviours in our activities via our Business Travel Plan, where we can.



**Ealasaid MacDonald**  
Accountable Officer

12 October 2024



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# AI THISG CUNNTACH- ALACHD

# ACCOUNTABILITY REPORT

PART  
PART

2

## Aithisg air Riaghlaidh Corporra

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

## Corporate Governance Report

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



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# AITHISG NAN STIÙRICHEAN

## DIRECTORS' REPORT

### 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 2023/24 airson co-theacsna na roinne poblach.

### Aithris Coileanaidh

Tha an Aithisg Coileanaidh mar a tha i air a mineachadh ann an Caibideil 4A de dh'Achd nan Companaidhean 2006, mar a chaidh a mhìneachadh le FReM 2023/24 airson co-theacsna 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-stiùiridh tha an Cathraiche agus faodar suas ri aon Bhall deug neo-dhreuchdail a bhith ann. Bidh iad a' coinneachadh gu cunbalach tron bhiadhna. Air 31 Màrt 2024 bha am Bòrd-stiùiridh air a dhèanamh suas den Chathraiche agus ochdnar Bhall neo-ghniomhach. A bharrachd air seo, bha aon bhall comataidh co-thaghte. Mar as trice bidh Buill a' Bhùird air a' Bhòrd-stiùiridh airson ceithir bliadhna, ach dh'fhaodadh nach bithear daonnan a' cumail ri seo gus dèanamh cinnteach gum bi leantalachd ann am ballrachd a' Bhùird-stiùiridh. Airson fios mu Bhuill a' Bhùird-stiùiridh, faicibh taobh-duilleig 73.

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

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

### Introduction

This report is prepared in accordance with Chapter 5 of Part 15 of the Companies Act 2006 and Schedule 7 of SI 2008 No 410, as interpreted by the FReM 2023/24 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 2023/24 for the public sector context, precedes this Directors' Report.

### Accommodation Strategy

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

### THE BOARD AND COMMITTEES

#### Organisational charts

The Board comprises the Chair and can have up to eleven non-executive Members and meets regularly throughout the year. At 31 March 2024 the Board comprised the Chair and eight non-executive Members. Additionally, there was one co-opted committee member. The normal term of office for a Board Member is four years, although lengths of appointments may be varied to ensure continuity of Board membership. For Board Member detail, see page 73.

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

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

### Comataidhean a' Bhùird

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

### 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 riaghlaidh. 'S e priomh obair na Comataidh sùil a chumail air na h-ullachaidhean airson smachd a-staigh, riaghlaidh corporra, riaghlaidh chunnartan, sgrùdadh a-staigh agus a-muigh agus an Aithisg Bhliadhnaidh agus Cunntasan.

Choinnich a' Chomataidh còig tursan ann an 2023/24 (2022/23 – ceithir coinneamhan). Mar as trice bha cathraiche na Comataidh, triùir Bhall a' Bhùird-stiùiridh, Ball co-thaghte, riochdaire bho sgrùdadh a-staigh agus a-muigh, an Ceannard agus Ceann an Ionmhas is Cùisean 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 poileasaidean, planaichean agus goireasan ionmhais, daoine agus leasachadh Gàidhlig. Nì iad obair às leth a' Bhùird-stiùiridh, ag aithris dha gu foirmeil tro gheàrr-chunntasan nan coinneamhan. Choinnich a' Chomataidh ochd tursan ann an 2023/24 (2022/23 – sia tursan). Mar as trice bha cathraiche na Comataidh, triùir Bhall a' Bhùird, ball co-thaghte, an Ceannard, an Stiùiriche Leasachaidh, Stiùiriche Foghlaim, agus Ceann an Ionmhas is Cùisean Corporra an làthair aig na coinneamhan.

### Board Committees

The Board currently has two committees.

#### Audit and Assurance Committee

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

The Committee met five times during 2023/24 (2022/23 – four meetings). These meetings were normally attended by the Committee chair, three Board Members, a co-opted Member, a representative from internal and external audit, the CEO 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 2023/24 (2022/23 – six times). These meetings were normally attended by the Committee chair, three Board Members, a co-opted member, the CEO, Director of Development, Director of Education and Head of Finance and Corporate Affairs.

## Ballrachd a' Bhùird is Làthaireachd 2023/24

### Board and Committee Membership and Attendance 2023/24

Ball Member	Am Bòrd-stiùridh Board	Comataidh Sgrùdaidh agus Dearbhachd Audit and Assurance Committee	Comataidh Poileasaidh is Ghoireasan Policy and Resources Committee
Dòmhnull MacAoidh Donald MacKay	5/5	-	6/8
Jennifer Gilmour	5/5	4/5	-
Mairi T NicAonghais Mary T MacInnes	5/5	-	4/4
Nicola NicThomais (leig i dhith a dreuchd 31/12/23) Nicola Thomson (resigned 31/12/23)	4/4	-	6/6
Seonaidh Charity Seonaidh Charity	5/5	2/2	3/3
Stìubhairt MacLeòid Stewart MacLeod	5/5	5/5	-
Raibeart Dunbar (air a chur an dreuchd 01/09/23) Robert Dunbar (appointed 01/09/23)	3/3	0/3	-
Michelle NicLeòid (air a chur an dreuchd 01/09/23) Michelle Macleod (appointed 01/09/23)	3/3	-	4/4
Dòmhnull K Mac a' Phì (air a chur an dreuchd 01/09/23) Donald K MacPhee (appointed 01/09/23)	3/3	3/3	-
Iain N Dòmhnullach (air a chur an dreuchd 01/09/23) John N MacDonald (appointed 01/09/23)	3/3	-	4/4
Coinneach MacIomhair (leig e dheth a dhreuchd 23/01/24) Kenneth Maciver (resigned 23/01/24)	n/a	-	2/7
Rob MacPhionghuin Rob Mackinnon	n/a	5/5	-

### Sgioba-stiùridh

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

- Shona Niclllnnein (Ceannard)  
[leig i dhith a dreuchd 30 Sultain 2023],
- Ealasaid Dhòmhnullach (Ceannard)  
[air a cur an dreuchd 11 Sultain 2023],
- Iain Mac a' Mhaoilein (Stiùiriche Leasachaidh),
- Jennifer McHarrie (Stiùiriche an Fhoghlaim)  
[thòisich i 5 Faoilleach 2022],
- Nicola Pearson  
(Ceann an Ionmhais is Chùisean Chorporra).

### Clàr Chom-pàirtean Buill a' Bhùird

Gheibhean Clàr seo air làrach-lin Bhòrd na Gàidhlig.

### Cìsean nach buin dhan Sgrùdadadh

Cha deach gin a chìsean nach buin dhan sgrùdadadh a phàigheadh am-bliadhna (2022/23 – cha deach gin).

### Tachartasan Co-cheangailte ri Dàta Pearsanta

Cha robh gin a thachartasan ann co-cheangailte ri dàta pearsanta rè na bliadhna (2022/23 – cha robh gin).

### Leadership Team

The 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)  
[retired 30 September 2023],
- Ealasaid Macdonald (CEO)  
[appointed 11 September 2023],
- Iain Macmillan (Director of Development),
- Jennifer McHarrie (Director of Education)  
[started 5 December 2022],
- Nicola Pearson  
(Head of Finance and Corporate Affairs).

### Register of Board Members' Interests

This Register can be viewed on the Bòrd na Gàidhlig website.

### Non-Audit Fees

No non-audit fees were paid in the year (2022/23 - nil).

### Personal Data Related Incidents

There were no personal data related incidents in the year (2022/23 – nil).

# AITHRIS AIR DLEASTANASAN AN OIFIGEIR CHUNNTACHAIL

Fo Earrann 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 cothromach 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 Leabhran an Riaghaltais airson Aithrisean Ionmhasail (FReM) agus feumaidh iad na leanas a dhèanamh:

- Ann a bhith ag ullachadh nan cunntasan, feumaidh an t-Oifigear Cunntachail cumail ris an Stiùireadh airson Chunntasan a dh'fhoillsich Ministearan na h-Alba, agus sin a' gabhail a-steach a bhith a' cumail ris na riatanasan cunntasachd is foillseachaidh buntainneach, agus a bhith a' cur an sàs poileasaidhean cunntasachd iomchaidh gu cunbalach;
- a' dèanamh cho-dhùnidhean is thuairmsean air stèidh reusanta,
- ag ràdh an deach inbhean cunntasachd iomchaidh, mar a thathar a' cur an cèill ann an Leabhran an Riaghaltais airson Aithrisean Ionmhasail a leantainn, agus a bhith a' foillseachadh agus a' mìneachadh eadar-dhealachaidhean sam bith a tha susbainteach anns na cunntasan, 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 Bhòrd 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 Ionmhas an Rìgh, 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 'as aithne dhomh, chan eil fiosrachadh sgrùdaidh buntainneach sam bith ann air a bheil Luchd-sgrùdaidh Bòrd na Gàidhlig aineolach. Tha mi air a h-uile ceum reusanta a ghabhail air chor 's gum bithinn fhìn eòlach air an fiosrachadh air fad a tha buntainneach ri sgrùdadh agus gum faodainn dèanamh cinnteach gu bheil neach-sgrùdaidh Bhòrd na Gàidhlig eòlach air an fiosrachadh.

### 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 Bliadhnailean 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' breithneachaidh 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 Bòrd na Gàidhlig's auditor is aware of the information.

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

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

# AITHRIS AIR RIAGHLADH

## Ìre nan Dleastanasan

Mar an t-Oifigear Cunntachail, tha e mar uallach orm siostam buadhach a chumail suas gus rian a chumail air cunnartan agus modhan in-smachd a chur an sàs, a rèir an Aonta Bun-Fhrèama eadar Bòrd na Gàidhlig agus Riaghaltas na h-Alba. Ann a bhith a' coileanadh an dleastanas seo, tha an t-Oifigear Cunntachail do Bhòrd-stìùiridh Bhòrd na Gàidhlig agus do Mhiniestaran na h-Alba. Tha na siostaman seo a' toirt taic do mar a theid na poileasaidhean, amasan agus cinn-uidhe a stèidhich Ministearan na h-Alba dhan bhuidhinn a choileanadh, agus tha e a' cur dion air maoinean is stòrasan poblach a tha an urra riumsa gu pearsanta.

Nuir a bhios mi a' coileanadh nan dleastanasan pearsanta seo, nì mi cinnteach gun cùm a' bhuidheann ri Leabhar-làimhe lonmhais 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, pàrlamaideach agus rianachd buntainneach, agus tha e a' cur cuideam air èifeachdas, buadhachd agus caomhantachd, agus tha e a' brosnachadh deagh mhodhan-obrach agus inbhean àrda a thaobh iomchaidheachd.

## Frèam Riaghlaidh

Ann an 2023-24, fhuair mi taic nam dhleastanasan bho Bhòrd-stìùiridh, bho dhà chomataidh agus bho Sgioba-stìùiridh. Tha fiosrachadh mionaideach mu structar na buidhne ri fhaicinn ann an Aithisg nan Stiùirichean air taobh-duilleig 71.

Tha am frèam riaghlaidh air a bhith aig Bòrd na Gàidhlig airson na bliadhna a chrìochnaich air 31 Màrt 2024 agus suas chun a' chinn-latha a chaidh an Aithisg Bhiliadhnail agus na Cunntasan aontachadh.

## Measadh chunnartan

Feumaidh gach buidheann – a dh'fheumas cumail ri riatanasan Leabhran lonmhais 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. Chithearan leabhran na prionnsabalan 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 2023-24, I was supported, in my duties by a Board, two committees and a Leadership Team. Detailed information on the organisation structure is given in the Directors' Report on page 71.

The governance framework has been in place at Bòrd na Gàidhlig for the year ended 31 March 2024 and up to the date of approval of the Annual Report and Accounts.

## Risk assessment

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

Bidh Bòrd na Gàidhlig a' cumail clàr-chunnartan ro-innleachdail sa bheil cunnartan taobh a-staigh is taobh a-muigh na buidhne air an clàradh agus sa bheilear a' comharrachadh nan gniomhan lasachaidh a tha dhith 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-stìùiridh. Tha gach cunnart fa leth an urra ri neach sònraichte a nì cinnteach gun tèid na gniomhan lasachaidh a chur an gnòmh.

Sa chlàr-chunnartan ro-innleachdail airson 2023/24, thathar a' measadh mar a dh'fhaodadh cunnartan a bhith ann a thaobh chûisean ionmhaisail, obrach, poilitigeach agus clù na buidhne ma thachras na nithean a leanas:

- nach eil goireasan gu leòr ann gus am Plana Corporra a libhrigeadh,
- gu bheil fàilliageadh ann an libhrigeadh tro chom-pàirteachasan agus buidhnean lònraidh,
- gu bheil taic ri fàs ann am foghlam Gàidhlig neo-èifeachdach,
- nach eil daoine a' tuigsinn dreuchdan agus dleastanasan Bhòrd na Gàidhlig,
- nach fhaigh sinn na buannachdan as mothà bhon obair a nì ar priomh luchd-ùidh agus com-pàirticean libhrigidh, agus
- nach eilear a' cumail suas nan leasachaidhean riaghlaidh a chaidh a chur an gnòmh.

(Faicibh Priomh Chùisean is Cunnartan air taobh-duilleig 27 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 chinn-uidhe. Leis an t-siostam, bithear a' dèanamh measadh air nàdar is meud nan cunnartan sin agus a' dèiligeadh riutha gu h-èifeachdach, gu buadhach agus gu caomhantach.

Tha am pròiseas seo a' dol a rèir stiùireadh bho Mhiniestaran na h-Alba a fhuaras ann an Leabhran lonmhais Poblach na h-Alba agus tha am pròiseas air a bhith ga chur an sàs airson na bliadhna a chrìochnaich air 31 Màrt 2024 agus suas chun a' chinn-latha a chaidh an Aithisg Bhiliadhnail agus na Cunntasan aontachadh.

Tha mi air a bhith a' sìor sgrùdadh nan comasan a th' aig Bòrd na Gàidhlig gus dèiligeadh ri cunnartan air feadh na bliadhna. Bidh an Sgioba-stìùiridh a' coinneachadh

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 2023/24 proposed the potential of including financial, operational, political and reputational risks if:

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

(See Key Issues and Risks on page 27 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 2024 and up to the date of the approval of the Annual Report and Accounts.

I have continually reviewed Bòrd na Gàidhlig's capacity to manage risks during the course of the year. The Leadership Team meets regularly to assess

gu cunbalach gus measadh a dhèanamh air agus gus déiligeadh ris na cunnartan a chaidh a chomharrachadh sna clàran-chunnartan ro-innleachdail agus obrachail. Tha a' Chomataidh Sgrùdaidh is Dearbhachd, le Cathraiche a tha nam Ball neo-dhreuchdail neo-eisimeileach den Bhòrd-stiùiridh, air stiùir a ghabhail air an obair gus dèanamh cinnteach gu bheil ro-innleachd iomchaidh ga cur an sàs gus rian a chumail air cunnartan.

Tha Bòrd na Gàidhlig air cur roimhe, san pharsaingeachd, a bhith a' toirt leasachadh is piseach air cùisean gu cunbalach, agus e a' cruthachadh shiostaman mar thoradh air sgrùdaidhean buntainneach sam bith a nithean 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 gnioman Luach as Fheàrr a rèir inbhean cleachdadh as fheàrr a chaidh a chruthachadh le Sgrùdadh Alba agus tha iad fo sgrùdadh agus lèirmheas leantainneach.

## Lèirmheas air Èifeachdas

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

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

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,
- a continuous improvement plan that has been embedded in the organisation, and
- the executive managers within the organisation, who as the Leadership Team have responsibility for the development and maintenance of the internal control framework and who provide assurance on systems within Leadership Team meetings.

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

## Rianachd Chunnartan

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

- ath-sgrùdadh agus aontachadh air a' Chlàr-chunnartan Ro-innleachdail gu cunbalach,
- ath-sgrùdadh, ùrachadh agus aontachadh air Ro-innleachd Rianachd Chunnartan,
- ath-sgrùdadh air èifeachdachd na Comataidh Sgrùdadh agus Dearbhachd,
- ath-sgrùdadh agus ùrachadh air Bun-riaghailtean na Comataidh,
- beachdachadh air aithisg air tèarainteachd shaidhbear, agus
- beachdachadh air aithisg In-sgrùdaidh air Rianachd Chunnartan.

## In-smachd

Tha an siostam in-smachd na phàirt chudromach den fhreàm 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 phriomhachadh; measadh a dhèanamh air cho coltach 's a tha e gun tig na cunnartan sin gu buil; a' bhuaidh a bhiodh ann nan tigeadh iad gu buil, agus an riaghlaidh gu h-èifeachdach, gu buadhach agus gu caomhantach.

Tha an siostam in-smachd air a bhith an gnìomh airson na bliadhna a thàinig gu crìch 31 Màrt 2024, agus suas gu ceann-latha aonta na h-Aithisg Bhliadhnaidh agus Cunntasan agus tha e a rèir stiùireadh bho Mhinistearan na h-Alba a chaidh a thoirt seachad san SPFM.

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

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

## Risk Management

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

- reviewed and approved the Strategic Risk Register on a regular basis,
- reviewed, updated and approved the Risk Management Strategy,
- reviewed the effectiveness of the Audit and Assurance Committee,
- reviewed and updated the Committee's Terms of Reference,
- considered a report on Cyber Resilience, and
- considered a report by 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 2024, and up to the date of approval of the Annual Report and Accounts and accords with guidance from Scottish Ministers provided in the SPFM.

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

## In-sgrùdadh

Tha an obair in-sgrùdaidh na pàirt riatanach den sgrùdadh 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 2023/24. Thar na bliadhna rinn an Neach In-sgrùdaidh aithris dhan Chomataidh Sgrùdadh is Dearbhachd air na sgrùdaidhean neo-eisimeileach aige air:

- **Tèarainteachd agus Riaghladh Fiosrachaидh**  
(lèirmheas air Plana Riaghladh Chlàran na Buidhne agus gus dèanamh cinnteach gu bheilear a' cumail ris a' Phoileasaидh air Tèarainteachd agus Riaghladh Fiosrachaيدh)
- **Riaghladh Coileanaidh an Luchd-obrach**  
(lèirmheas air a' phròiseas a tha an sàs gus riaghladh coileanadh luchd-obrach a mheasadh)
- **Tabhartasan do Bhuidhnean Gàidhlig**  
(lèirmheas air pròiseasan agus modhan-obrach a tha an sàs airson a bhith ag aontachadh tabhartasan agus a bhith a' toirt a-mach cuibhreannan airgid)
- **Lèirmheas air an t-Siostam Ionmhais**  
(lèirmheas leantainneach air buileachadh an t-siostaim ùir)
- **Riaghladh Chunnartan**  
(gus lèirmheas a dhèanamh air na rèiteachaidhean airson riaghladh chunnartan a th' aig a' Bhuidhinn)
- **Fastadh Luchd-obrach agus Planadh Leantainneachd**  
(lèirmheas air pròiseasan gus dèanamh cinnteach gun robh iad ag obair mar a bha dùil agus gu bheil smachdan iomchaidh ann agus gun deach an coileanadh a rèir reachdas).
- **Lèirmheas air Siostam nan Òrdughan Ceannach**  
(siostam ùr iomchaidh le smachdan iomchaidh)
- **Rianachd Coileanaidh Buidhnean air an taobh a-muigh (Prìomh bhuidhnean maoinichte)**  
(lèirmheas air na pròiseasan agus na modhan a th' ann airson dearbhadh gun d' fhuaras aithisgean coileanaidh airson com-pàrtichean libhrigidh Gàidhlig agus na modhan agus pròiseasan a tha Sgioba-stiùridh nan Tabhartasan a' cur an sàs).
- **Lèirmheas Leantainneach**  
(a' measadh a bheil a' Bhuidheann air na molaidhean in-sgrùdaidh a rinneadh ann an 2022/23 agus bliadhnaichean roimhe sin a chur an gnòmh gu hiomchaidh).

## Internal Audit

The internal audit function is an integral element of scrutiny of Bòrd na Gàidhlig's internal control systems. Throughout the year 2023/24 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:

- **Information Security and Management**  
(review of Organisation's Records Management Plan and to ensure compliance with Information Security and Management Policy).
- **Employee Performance Management**  
(review the process in place for assessing employee performance management).
- **Grants to Gaelic Organisations**  
(review of processes and procedures in place for the approval of grants and the release of instalments).
- **Review of Finance System**  
(follow up review of new system implementation).
- **Risk Management**  
(to review the risk management arrangements in place at the Organisation).
- **Staff Recruitment and Succession Planning**  
(review of processes to ensure they were operating as expected and that appropriate controls exist and were carried out in line with legislation).
- **Review of Purchase Order System**  
(new system fit for purpose with appropriate controls).
- **External Organisations (MFOs) Performance Management**  
(review the processes and procedures in place for the confirmation of receipt of performance reports for delivery partners and the procedures and processes applied by the Grants' Management Team).
- **Follow Up Review**  
(assessing whether the Organisation has appropriately implemented the internal audit recommendations made in 2022/23 and earlier years).

## Gèarr-chunntas de Thoraidhean an Sgrùdadh

## Summary of Audit Outcomes

Raon Sgrùdadh	Barantachadh san fharsaingeachd	Moladh le Priomhachas Àrd	Moladh le Priomhachas Meadhach	Moladh le Priomhachas losal	Àireamh de raointean de dheagh chleachdadh
Audit area	Overall Assurance	High Priority Recommendation	Medium Priority Recommendation	Low Priority Recommendation	Number of Areas of Good Practice
<b>Tèarainteachd agus Rianachd Fiosrachaيدh</b> Information Security and Management	Làidir Strong	0	0	1	9
<b>Rianachd coileanaidh dhan luchd-obrach</b> Employee Performance Management	Làidir Strong	0	0	1	6
<b>Tabhartasan do Bhuidhnean Gàidhlig</b> Grants to Gaelic Organisations	Làidir Strong	0	0	1	5
<b>Ath-sgrùdadh air an t-Siostam Ionmhais</b> Review of Finance System	Làidir Strong	0	0	1	2
<b>Rianachd Chunnartan</b> Risk Management	Làidir Strong	0	0	0	9
<b>Fastadh luchd-obrach agus Planadh Leantainneachd</b> Staff Recruitment and Succession Planning	Susbainteach Substantial	0	1	0	6
<b>Buidhnean air an taobh a-muigh (MFOs) - Rianachd Coileanaidh</b> External Organisations (MFOs) Performance Management	Làidir Strong	2	3	0	5
<b>Lèirmheas air siostam nan Òrdughan Ceannaich</b> Review of Purchase Order System	Làidir Strong	0	0	2	4
<b>Iar-sgrùdadh bliadhnailean</b> Annual Follow-up	Làidir Strong	0	1	0	n/a
<b>Iomlan Total</b>		2	5	6	41
<b>Iomlan 22/23 airson adhbharan coimeis</b>		0	1	2	55
<b>Total 22/23 for comparison purposes</b>					

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

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

Chaidh 41 raointean de dheagh chleachdadh a chomharrachadh tro na h-ochd lèirmheasan. Chaidh dà mholadh ùr a chomharrachadh aig àrd-ire, còig aig meadhan ire agus sia aig ire ìosal. Tha coimeas le 2022/23 anns a' chìar.

A rèir na h-aithisg in-sgrùdaidh airson 2023/24:

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

The eight reviews resulted in 41 areas of good practice identified. There were two recommendations at high level identified, five at medium and six at low level. A comparative with 2022/23 is provided in the table.

The Internal Audit Annual report for 2023/24 stated that:

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

## Cùisean Cudromach

Tha in-sgrùdadh air ochd aithisgean a dhèanamh tron bhliadhna. Cha do thog gin dhiubh sin ceistean cudromach (2022/23 – 0) agus tha mar a chaidh an coileanadh air dearbhadh gu bheil siostaman fhathast ag obair gu làidir agus gu h-èifeachdach .

## Modhan-obrach airson Strì eadar Com-pàirtean

Bidh Bòrd na Gàidhlig a' cur an sàs modhan-obrach teann is iomlan gus dèiligeadh ri strì sam bith a dh'haodadh 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'haodadh 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.

## Dòigh-obrach a thaobh draghan fhoillseachadh

Tha Bòrd na Gàidhlig dealasach a thaobh a bhith a' cumail suas nan ìrean as àirde de ghiùlan am measg an luchd-obrach aige, agus tha e a' cur cudrom mòr air seòrsa sam bith de mhì-ghnàthachadh. Tha poileasaidh air draghan fhoillseachadh againn a tha a' toirt stiùireadh dhan luchd-obrach agus do Bhuill a' bhùird-stiùridh air mar a dhèiligeardh ri foillseachadh agus tha e a' soillearrachadh cuideachd gum bithear a' dion duine sam bith a nì foillseachadh agus gum bu chòir dhaibh a bhith misneachail mu bhith a' togail dhraghan sam bith. Chaidh am Poileasaidh air Draghan Fhoillseachadh ath-sgrùdadh agus aontachadh leis an Sgioba-stiùridh san Mhàrt 2024. Tha e mar phàirt den phrògram inntrigidh airson luchd-obrach agus Buill a' Bhùird-stiùridh agus bithear a' toirt ùrachadh bliadhnailear air a' phoileasaidh dhan luchd-obrach air fad. Ni na h-ullachaidhean seo cinnteach gu bheil fios aig luchd-obrach agus Buill a' bhùird-stiùridh 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 2023/24.

## Significant Issues

Internal Audit has produced eight reports during the year. None of these raised significant issues (2022/23 – 0) and their completion has provided assurance that systems continue to operate robustly and effectively.

## Conflict of Interest Procedures

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

Members record any potential conflicts of interest at the start of every Board or Committee meeting and absent themselves from discussions on any matters in which they have an interest. These declarations are recorded in the minutes of the meeting.

## Whistleblowing Procedures

Bòrd na Gàidhlig is committed to maintaining the highest levels of behaviour amongst its employees, and takes very seriously any form of malpractice. We have a whistleblowing policy in place which provides guidance to staff and Board Members on how to deal with a disclosure and it also makes clear that anyone raising a disclosure will be protected and should feel confident in raising any concerns. The Whistleblowing Policy was reviewed and approved by the Senior Management Team in March 2024. It is included in the induction programme for staff and Board Members and an annual refresher on the policy is delivered to all staff. These arrangements ensure that staff and Board Members are aware of how to raise concerns and the protections afforded to them in doing so. No matters were raised in 2023/24.

# AITHISG AIR TUARASTALAN IS LUCHD-OBRACH

San earrainn seo gheibhean fiosrachadh air tuarastalan is peinseanan Buill a' Bhùird-stiùiridh is an Sgioba-stiùiridh, fios air Pàigheadh Cothromach agus aithisg air luchd-obrach.

## Aithisg air Tuarastalan

### Neo-sgrùdaichte

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



# REMUNERATION AND STAFF REPORT

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

### Remuneration report

#### Unaudited

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

### Sgrùdaichte

#### Buill a' Bhùird Board Member

		Audited
	Tuarastalan Remuneration 2023/24 £'000	Tuarastalan Remuneration 2022/23 £'000
<b>Màiri T NicAonghais (Cathraiche)</b> Mary T MacInnes (Chair)	15 – 20	10 – 15
<b>Stiùbhairt MacLeod</b> Stewart Macleod	5 – 10	5 – 10
<b>Dòmhnull MacAoidh</b> Donald MacKay	5 – 10	5 – 10
<b>Jennifer Gilmour</b>	5 – 10	5 – 10
<b>Nicola NicThòmais (leig i dhith a dreuchd 31 Dùblachd 2023)</b> Nicola Thomson (resigned 31 December 2023)	5 – 10 (FYE 5 – 10)	5 – 10
<b>Seonaidh Charity</b> Seonaidh Charity	5 – 10	5 – 10
<b>Raibeart Dunbar (air a chur an dreuchd 1 Sultain 2023)</b> Robert Dunbar (appointed 1 September 2023)	0 – 5 (FYE 5 – 10)	-
<b>Michelle NicLeòid (air a chur an dreuchd 1 Sultain 2023)</b> Michelle Macleod (appointed 1 September 2023)	0 – 5 (FYE 5 – 10)	-
<b>Iain N Dòmhnullach (air a chur an dreuchd 1 Sultain 2023)</b> John N MacDonald (appointed 1 September 2023)	0 – 5 (FYE 5 – 10)	-
<b>Dòmhnull C Mac a' Phi (air a chur an dreuchd 1 Sultain 2023)</b> Donald K MacPhee (appointed 1 September 2023)	0 – 5 (FYE 5 – 10)	-
<b>Buill Comataidh air an Co-thaghadh</b> Co-opted Committee Members		
<b>Coinneach MacIomaire (leig e dheth a dreuchd 23 Faoilleach 2024)</b> Kenneth MacIver (resigned 23 January 2024)	0 – 5 (FYE 0-5)	0 – 5 (FYE 0-5)
<b>Raibeart MacPhionghuin</b> Robert Mackinnon	0 – 5	0 – 5 (FYE 0-5)
<b>Tuarastal Iomlan aig a' Bhòrd-stiùridh agus aig Buill Co-thaghte</b> Total Board and Co-opted Members' Remuneration	65 – 70	50 – 55

Chan eil pàigheadh nam ball ion-pheinnsean.

Cha deach gin a bhuanachdan neo-ionmhasail a thoirt seachad ann an 2023/24 (2022/23 - cha robh gin).

Cha robh bònan ann an 2023/24 (2022/23: cha robh gin).

Members pay is non-pensionable.

There were no benefits-in-kind provided in 2023/24 (2022/23 - Nil).

There were no bonuses in 2023/24 (2022/23 – 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 Poblaich airson Árd-dhreuchdan" (faic [www.scotland.gov.uk/publications](http://www.scotland.gov.uk/publications) airson tuilleadh fiosrachaidh). Tha na h-aon irean an sàs airson Buill Comataidh a tha air an co-thaghadh.

The remuneration of Board Members and the Chair are approved by Scottish Ministers and is determined according to the "Public Sector Pay Policy for Senior Appointments" (see [www.scotland.gov.uk/publications](http://www.scotland.gov.uk/publications) for further detail). The same rates are applied to co-opted Committee Members.

## Tuarastalan a' Cheannaird is an Sgioba-stiùiridh 2023/24

### Sgrùdaichte

Ball den Sgioba-stiùiridh Leadership Team Member	Remuneration of CEO and Leadership Team 2023/24						
	2023/24 Tuarastal	2023/24 Sochairean Peinnsein*	2023/24 Iomlan	2022/23 Tuarastal	2022/23 Sochairean Peinnsein	2022/23 Iomlan	
	Salary £'000	Pension Benefits £'000	Total £'000	Salary £'000	Pension Benefits £'000	Total £'000	
<b>Shona Nicllinnein<sup>1</sup></b> Shona MacLennan <sup>1</sup>	40 - 45	37	80 - 85	85 - 90	33	115 - 120	
<b>Elasaid Dhòmhnullach<sup>2</sup></b> Elasaid MacDonald <sup>2</sup>	45 - 50	15	60 - 65	Cha robh gin/Nil	Cha robh gin/Nil	Cha robh gin/Nil	
<b>Iain Mac a' Mhaoilein<sup>3</sup></b> Iain Macmillan <sup>3</sup>	50 - 55	Cha robh gin/Nil	50 - 55	45 - 50	Cha robh gin/Nil	Cha robh gin/Nil	
<b>Jennifer Mccharrie<sup>4</sup></b> Jennifer McHarrie <sup>4</sup>	70 - 75	24	95 - 100	20 - 25	7	25 - 30	
<b>Nicola Pearson<sup>5</sup></b> Nicola Pearson <sup>5</sup>	60 - 65	24	85 - 90	55 - 60	19	70 - 75	
<b>Seumas Whannel<sup>6</sup></b> James Whannel <sup>6</sup>	Cha robh gin/Nil	Cha robh gin/Nil	Cha robh gin/Nil	50 - 55	Cha robh gin/Nil	50 - 55	

1. Ceannard, leig i dhith a dreuchd 30 Sultain 2023, FYE £85 - 90k.

2. Ceannard, air a cur an dreuchd 11 Sultain 2023, FYE £85 - 90k.

3. Stiùiriche Leasachaид, 0.6 FTE, chan eil e na bhalla den sgeama peinnsein.

4. Stiùiriche Foghlaim, air a cur an dreuchd 5 Dùblachd 2022, 2022/23 FYE £65 - 70k.

5. Ceann an lomhas is Cùisean Corpora.

6. Stiùiriche Foghlam Gàidhlig, dh'fhàg e a dhreuchd air 20 Faoilleach 2023, FYE £60 - 65k, 0.8FTE, cha robh e na bhalla den sgeama peinnsein.

- CEO, retired 30 September 2023, FYE £85 - 90k.
- CEO, appointed 11 September 2023, FYE £85 - 90k.
- Director of Development, 06.FTE, not a member of the pension scheme.
- Director of Education, appointed 5 December 2022, 2022/23 FYE £65 - 70k.
- Head of Finance & Corporate Affairs.
- Director of Gaelic Education, left 20 January 2023, FYE £60 - 65k, 0.8FTE, not a member of pension scheme.

Salary includes gross salary, overtime and any other allowance to the extent that it is subject to UK taxation. This report is based on payments made within the year by Bòrd na Gàidhlig.

There were no benefits-in-kind provided in 2023/24 (2022/23- Nil). There were no bonuses in 2023/24 (2022/23 - Nil).

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



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## Remuneration of CEO and Leadership Team 2023/24

### Audited

## A' Foillseachadh Fios air Pàigheadh Cothromach

### Ri Sgrùdadh

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

	2024	2023	Atharrachadh
	£'000	£'000	%
<b>Tuarastal an stiùiriche leis an tuarastal as àirde</b> Highest earning director's remuneration	85 - 90	85 - 90	0
<b>Cuibheas tuarastail an luchd-obrach eile</b> Average of other employees wages and salaries	48,567	45,375	7
<b>Tuarastal meadhanach</b> Median Salary	41,013	37,936	8
<b>Co-mheas ri tuarastal an stiùiriche leis an tuarastal as àirde</b> Ratio	2.1	2.3	
<b>25<sup>th</sup> ceudachd den tuarastal</b> 25 <sup>th</sup> percentile salary	35,867	33,120	8
<b>Co-mheas ri tuarastal an stiùiriche leis an tuarastal as àirde</b> Ratio	2.4	2.6	
<b>75<sup>th</sup> ceudachd den tuarastal</b> 75 <sup>th</sup> percentile salary	53,351	49,860	7
<b>Co-mheas ri tuarastal an stiùiriche leis an tuarastal as àirde</b> Ratio to highest earning director's remuneration	1.6	1.8	

Tha tuarastal a' gabhail a-steach làn-thuarastal, seach-thim agus cuibhreann sam bith eile chun na h-ire 's gu bheil e a' tighinn fo bhuidh cisean na Rìoghachd Aonaichte. Tha an aithris seo stèidhichte air pàighidhean a rinneadh rè na bliadhna le Bòrd na Gàidhlig.

Cha deach gin a bhuannachdan neo-ionmhasail a thoirt seachad ann an 2023/24 (2022/23 - cha robh gin).

Cha robh bònasan ann rè 2023/24 (2022/23: cha robh gin).

\*Tha luach shochairean peinnsein tèrmachta tron bhliadhna air a mhineachadh mar (an t-àrdachadh flor ann am peinnsean air iomadachadh le 20), agus (am flor àrdachadh sa chaobh airgid) a' toirt air falbh (tabhartasan a rinn an neach). Chan eil an t-àrdachadh flor a' gabhail a-steach àrdachaidhean rí linn atmhorachd, no àrdachadh no isleachadh sam bith mar thoradh air glasasad chòraichean peinnsein. Agus a bharrachd air seo, chan eil e a' gabhail a-steach àrdachadh (no lùghdachaidh) sam bith air sgàth atharrachaidhean sam bith sa bhliadhna anna na factaran aig cléireach-urrais a thathar a' cleachdadh gus CETVan obrachadh a-mach.

Tha Bòrd na Gàidhlig a' co-thaobhadh ri Poileasaidh Pàighidh Poblach Riaghaltas na h-Alba agus tha iad den bheachd gu bheil àrdachadh irean tuarastail agus lùghdachadh ann an co-mheasan pàighidh co-chòrdail ris a' phoileasaidh pàighidh a chaidh a chur an sàs airson 2023/24, 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 mothà na fhuair an Ceannard (cha d'fhuair duine ann an 2022/23 nas mothà). Bha tuarastalan aig daoine eadar £25 - 30k agus £85 - 90k (2022/23: £25 - 30k gu £85 - 90k).

Bòrd na Gàidhlig are aligned to the Scottish Government's Public Pay Policy and believe the increase in salary levels and changes in pay ratios is consistent with the pay policy applied for 2023/24, pay progression within pay bands and changes in the workforce over the year.

During the year nil employees received remuneration in excess of the CEO (2022/23: nil). Remuneration ranged from £25 - 30k to £85 - 90k, (2022/23: £25 - 30k to £85 - 90k).

## Àireamh agus Cosgais nan Suimeannan Pàighe airson Fàgail

### Ri Sgrùdadh

Cha robh gin ann

## Number and cost of exit packages

### To be audited

None

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

Ri Sgrùdadh

Tha Bòrd na Gàidhlig a' cur an sàs sgeama shochairean suidhichte mar bhuidheann 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 peinnsean Buill a' Bhùird, a' Cheannaird agus an Sgioba-stiùiridh.

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

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

To be audited

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

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

Board Members do not have any pension entitlement.

## Làn-chòraichean Buill an Sgioba-stiùiridh a thaobh Pheinnseanan - 2023/24

## Pension entitlements of the Leadership Team - 2023/24

	Luach nam Peinnseanan air 31/03/24 agus Caob Airgid Co-cheangailte	An dearbh mheudachadh sa Pheinnsean agus Caob Airgid Co-cheangailte a gheibhear aig Aois a' Pheinnsean	CETV air 31/03/24	CETV air 31/03/23	Dearbh mheudachadh sa CETV
	Accrued Pension as at 31/03/24 and Related Lump Sum	Real Increase in Pension and Related Lump Sum at Pension Age	CETV at 31/03/24	CETV at 31/03/23	Real Increase in CETV
	Bannan de £5,000 Bandings of £5,000	Bannan de £2,500 Bandings of £2,500	£'000	£'000	£'000
<b>Shona Nicllinnein<sup>1</sup></b> Shona MacLennan <sup>1</sup>	10 - 15	0 - 2.5	224	169	51
<b>Elasaid Dhòmhnullach<sup>2</sup></b> Elasaid MacDonald <sup>2</sup>	0 - 5	0 - 2.5	12	n/a	7
<b>Iain Mac a' Mhaolein<sup>3</sup></b> Iain Macmillan <sup>3</sup>	n/a	n/a	n/a	n/a	n/a
<b>Jennifer McHarrie<sup>4</sup></b> Jennifer McHarrie <sup>4</sup>	0 - 5	0 - 2.5	22	4	13
<b>Nicola Pearson<sup>5</sup></b> Nicola Pearson <sup>5</sup>	0 - 5	0 - 2.5	45	20	20

1. Ceannard (leig i dhith a dreuchd 30 Sultain 2023)

2. Ceannard (air a cur an dreuchd 11 Sultain 2023)

3. Stiùiriche Leasachaидh - chan eil e na bhall den sgeama peinnsean.

4. Stiùiriche an Foghlaim

5. Ceann an Ionmhas is Cùisean Corporra

1. CEO (retired 30 September 2023)

2. CEO (appointed 11 September 2023)

3. Director of Development – not a member of the pension scheme

4. Director of Education

5. Head of Finance & Corporate Affairs

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

## Pension entitlements of the Leadership Team - 2022/23

	Luach nam Peinnseanan air 31/03/23 agus Caob Airgid Co-cheangailte a gheibhear aig Aois a' Pheinnsean	An dearbh mheudachadh sa Pheinnsean agus Caob Airgid Co-cheangailte a gheibhear aig Aois a' Pheinnsean	CETV air 31/03/23	CETV air 31/03/22	Dearbh mheudachadh sa CETV
	Accrued Pension as at 31/03/23 and Related Lump Sum	Real Increase in Pension and Related Lump Sum at Pension Age	CETV at 31/03/23	CETV at 31/03/22	Real Increase in CETV
	Bannan de £5,000 Bandings of £5,000	Bannan de £2,500 Bandings of £2,500	£'000	£'000	£'000
<b>Shona Nicllinnein<sup>1</sup></b> Shona MacLennan <sup>1</sup>	10 - 15	0 - 2.5	169	136	25
<b>Seumas Whannel<sup>2</sup></b> James Whannel <sup>2</sup>	n/a	n/a	n/a	n/a	n/a
<b>Iain Mac a' Mhaolein<sup>3</sup></b> Iain Macmillan <sup>3</sup>	n/a	n/a	n/a	n/a	n/a
<b>Jennifer McHarrie<sup>4</sup></b> Jennifer McHarrie <sup>4</sup>	0 - 5	0 - 2.5	4	n/a	2
<b>Nicola Pearson<sup>5</sup></b> Nicola Pearson <sup>5</sup>	0 - 5	0 - 2.5	20	7	5

1. Ceannard.

2. Stiùiriche Foghlaim Gàidhlig - chan eil e na ball den sgeama peinnsean.

3. Stiùiriche Leasachaидh - chan eil e na bhall den sgeama peinnsean.

4. Stiùiriche an Foghlaim (thòisich i 5 Dùblachd 2022)

5. Ceann an Ionmhas is Cùisean Corporra.

1. CEO.

2. Director of Gaelic Education – not a member of the pension scheme.

3. Director of Development – not a member of the pension scheme.

4. Director of Education (started 5 December 2022).

5. Head of Finance & Corporate Affairs.

## Sochairean Cluaineis

Neo-sgrùdaichte

Airson buill a ghabh com-pàirt san sgeama pheinnsean ron 1 Giblean 2009, bidh sochairean gan glèidheadh aig an ire, 1/80 pàirt den tuarastal air am faighear peinnsean airson gach bliadhna de dh'obair suas gu 40 bliadhna aig a' char as fhaide, còmhla ri caob airgid luach trì uiread a' pheinnsean airson na h-üine a rinn iad de sheirbheis gu 31 Màrt 2009. Airson greisean seirbheis às dèidh sin, tha còir aca air sochairean air an aon stéidh ri buill ùra.

Airson buill a ghabh com-pàirt san sgeama pheinnsean air no às dèidh 1 Giblean 2009, bidh sochairean gan glèidheadh 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 chûisean gun dad a dhèanamh, ge-tà, faodaidh iad pàirt den pheinnsean bhliadhnaile aca a chleachdadh airson gum bi caob airgid aca nuair a leigeas iad dhiubh an dreuchd.

## Retirement Benefits

Unaudited

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

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

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

### Luach an airgid airson peinnsean a għluasad

Neo-sgrùdaichte

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

### Meudachadh Fior ann an CETV

Neo-sgrùdaichte

Tha seo a' sealltann meudachadh sa CETV a tha gu ire mhòr air a mhaoineachadh leis an fhastaiche. Chan eil seo a' gabhail a-steach suimeannan a chuir an neach-obrach ris (a' gabhail a-staigh luach sochairean sam bith a chaidh a għluasad bho sgeama no aonta peinnsein eile) agus bidh e a' cleachdad buaidhean coitcheann na margaidh air luachadh airson toiseach agus deireadh na h-üne, ach chan eil e a' gabhail a-staigh àrdachadh sa pheinnsean tārmachte ri linn atmhorachd.

### Breith McCloud

Tha Sgeama Peinnsein Chomhairle na Gàidhealtachd air feart a thoirt air breithneachadh McCloud ann an àireamhachadh an luachaidh as ùire air a' mhaoin. Tha toraidhean luachadh maoineachaidh an Fhastaiche air an cleachdad mar àite tòiseachaidh gus an rolladh-air-adhart obrachadh a-mach agus mar sin, tha cuibbreann air a għab�al a-steach san fhoillseachadh cunntasachd.

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

### Cash equivalent transfer values

Unaudited

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

### Real increase in CETV

Unaudited

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

### McCloud judgement

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

## AITHISG AIR LUCHD-OBRACH

## STAFF REPORT

### RI Sgrùdadh

### To be audited

Luchd-obrach le Cùmhnan Stèidhichte	2023/24		2022/23		Permanently Employed staff
	£	Àireamh Number (FTE)	£	Àireamh Number (FTE)	
Pàigheadh is Tuarastalan	818,185	-	814,910	-	Wages and salaries
Cosgaisean shochairean sòisealta	87,812	-	89,001	-	Social security costs
Cosgaisean Peinnsein	148,321	-	373,437	-	Pension costs
Cosgaisean eile – suimeannan airson chosgaisean air an gabh cisean a phàigheadh	524	-	4,350	-	Other – taxable expense allowances
Atharrachadh IAS 19 do shuimeannan pàighe do pheinnseanan	24,000	-	238,000	-	IAS 19 adjustment to pension scheme contributions
Iomlan - Luchd-obrach le Cùmhnan Maireannach	1,078,842	17.9	1,281,698	18.6	Total - Permanently Employed staff
<b>BUILL A' BHÙIRD-STIŪRIDH</b>					
Cosgaisean	67,553	-	50,376	-	Fees
Cosgaisean shochairean sòisealta	1,101	-	771	-	Social Security Costs
Cosgaisean eile – suimeannan airson chosgaisean air an gabh cisean a phàigheadh	1,159	-	224	-	Other – taxable expense allowances
Iomlan - Buill a' Bhùird-stiūridh	39,813	1.2	51,371	0.9	Total - Board Members
<b>Cùmhnan Sealach</b>					
Luchd-obrach air am fastadh le cùmhnan sealach	241,990	4.4	179,821	3.6	Staff employed on short-term contracts
Cosgaisean iomlan clàr-pàighidh an Luchd-obrach is Buill a' Bhùird-stiūridh	1,390,645	23.5	1,512,890	23.1	<b>Total of Staff and Board Member Payroll Costs</b>

### Nòta air Gnè

Neo-sgrùdaichte

### Gender Note

Unaudited

Nòta air Gnè	Boireannach Females	Fireannaich Males	Boireannach Females	Fireannaich Males	Gender Note
	31 Màrt 2024 31 March 2024	31 Màrt 2024 31 March 2024	31 Màrt 2023 31 March 2023	31 Màrt 2023 31 March 2023	
Buill a' Bhùird-stiūridh	3	6	3	3	Board Members
Buill Comataidh air an Co-thaghadh	0	1	0	2	Co-opted Committee Members
Irre SCS*	1	0	1	0	SCS Level*
Luchd-obrach	16	7	16	6	Employees

\* Ball den luchd-obrach aig ire àrd-neach-obrach san t-seirbheis chatharra no co-ionann ri sin. Tha àireamhan luchd-obrach a' gabhail a-steach luchd-obrach pàirt-thide 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 2024, b' e an FTE iomlan 23.5 (2022/23: 23.1). Tron bhliadna, dh'fhàg 1.2 FTE agus thàinig 2.5 FTG a dh'obair aig Bòrd na Gàidhlig. San t-Sultain 2023 leig an Ceannard dhith a dreuchd agus chaidh cuideigin eile fhastadh na h-àite, a' ceadachadh ùine thar-ghluasad.

Bithear a' dèanamh agallamhan fàgail airson luchd-obrach a leigeas dhiubh an dreuchd. Bithear a' beachdachadh air fios air ais iomchaidh agus thèid poileasaidhean ûrachadh far a bheil sin iomchaidh.

## Luchd-obrach Dheth Tinn

### Neo-sgrùdaichte

Bha daoine dheth tinn sa bhliadhna gu 31 Màrt 2024 airson 158 làithean (2022/23 – 260.5 latha), sin 2.5% (2022/23 – 4.5%) de na làithean a dh'haodadh daoine a bhith ag obair. Tha sin coltach ri gach neach-obrach a bhith dheth tinn 6.6 làithean gu cuibheasach thar na bliadhna (2022/23 – 11.3 làithean). Chaidh 20.3% den ùine a bha daoine dheth tinn a chomharrachadh mar ùine dheth thar ùine fhada. Bidh sinn a' clàradh ùine dheth thar ùine fhada nuair a tha cuideigin dheth airson 4 seachdainean no barrachd.

Tha Bòrd na Gàidhlig gu mòr airson a bhith a' leasachadh slàinte, sunnd, agus làthaireachd gach neach-obrach. Bithear a' cumail sùil air neo-làthaireachd mar thoradh air tinneas gu cunbalach gus gluasadan a chomharrachadh agus thèid gniomh 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. Tha taic againn bho luchd ciad-chobhair anns na h-oifisean co-roinnt againn agus tha dà neach-ciad chobhair slàinte inntinn sa bhuidhinn againn.

## Beachdan air ais agus Co-chomhairleachadh

### Luchd-obrach

### Neo-sgrùdaichte

Gus dèanamh cinnteach gu bheil com-pàrteachadh leantainneach ann le luchd-obrach, cleachdaidh sinn siostam de ghrad-shuirbhidhean. Tha iad seo a' toirt cothrom dhuinn fòcas nas mionaidiche a chur air cùisean sònraichte agus thèid aithisg leis na toraidhean bho gach suirbhidh a chroinn le luchd-obrach agus thèid beachdachadh oirre leis an Sgioba-stiùridh ann am planadh. Tha co-labhairt bhliadhnail an luchd-obrach na cothrom dhan Sgioba-stiùridh a bhith a' co-chomhairleachadh le luchd-obrach a bharrachd air na coinneamhan cunbalach do luchd-obrach. Bidh coinneamhan cunbalach ann le riochdaire TUS.

## Staff Turnover

### Unaudited

At 31 March 2024, the total FTE was 23.5 (2022/23: 23.1). During the year, 1.2 FTE left and 2.5 FTE joined Bòrd na Gàidhlig. In September 2023 the serving CEO retired and their replacement appointed allowing a period of handover.

Exit interviews are carried out for staff who resign. Relevant feedback is considered and policies updated where appropriate.

## Sickness Absence

### Unaudited

Sickness absence during the year to 31 March 2024 was 158 days (2022/23 – 260.5 days), representing 2.5% (2022/23 – 4.5%) of the total number of working days. This equates to an average number of days sickness per member of staff of 6.6 days (2022/23 – 11.3 days). 20.3% 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, wellbeing, 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. We have the support of First-Aiders in our shared office spaces and have two Mental Health First-Aiders in our organisation.

## Staff Feedback and Consultation

### Unaudited

To ensure continued employee engagement we employ a system of snapshot surveys. These enable us to focus more closely on specific issues and a report of the findings from each survey is shared with staff and considered by the Leadership Team in planning. The annual staff conference is a chance for the Leadership Team to consult with staff as well as during regular all staff meetings. There are regular meetings with the TUS representative.

## 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-cheangalite riutha. Tha na poileasaidhean sin a' dèiligeadh ri raon farsaing de chùisean cosnaidh leithid smachdachadh, cùisean gearain, leth-bhreith, ro-ullach, a' cur an aghaidh bribearachd, a' cur an aghaidh coirbeachd, a' foillseachadh dhraghan, agus chaidh an toirt còmhla sa Bhun-inbhe Giùlain (a tha cuideachd a' mìneachadh na thathar an dùil a thaobh giùlan luchd-obrach).

Gheibhearr barrachd fiosrachaidh air poileasaidhean dhaoine ann an roinn Chorporra agus Daoine gu h-àrd (taobh-duilleig 62-64)

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

Ann an 2023/24, bha aon oifigear aonaidh air fhastadh aig Bòrd na Gàidhlig (2022/23 – aon). Chuir iad seachad 0.7% (2022/23 - 1.0%) 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% (2022/23 - 0%). Bha an ùine iomlan a chaidh a chur seachad air gniomhan co-cheangalite ri aonaidhean-ciùird mar 100% (2022/23 - 100%) de na h-uairean pàighe gu lèir a chaidh a chur seachad mar ùine airson dleastanasan aonaidh.

## Policies

### Unaudited

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

Further information on people policies is included in the Corporate and People sections above (page 62-64)

## Trade union facility time

### Unaudited

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

During 2023/24, there was one relevant union official employed at Bòrd na Gàidhlig (2022/23 – one). They spent 0.7% (2022/23 - 1.0%) of their working hours on facility time. The percentage of pay bill spent on facility time was 0% (2022/23 – 0%). Total time spent on paid trade union activities was 100% (2022/23 - 100%) of total paid facility time hours.

## Ceistean Eile a thaobh Fastadh is Cosnadh

Neo-sgrùdaichte

Bidh Bòrd na Gàidhlig a' beachdachadh gu h-iomlan agus gu cothromach air 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 trèanadh iomchaidh do luchd-obrach a tha air fàs ciorramach fhad 's a bha iad air am fastadh leinn. Gheibh neach-obrach sam bith air a bheil ciorram an trèanadh, leasachadh dreuchd agus cothrom adhartachaidh iomchaidh, a tha air an toirt dhan a h-uile neach-obrach.

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



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## Other Employment and Occupation Considerations

Unaudited

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

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

# AITHISG CUNNTACHALACHD PHÀRLAMAIDEACH

## Fiosrachadh do Riaghaltas na h-Alba

### Tiodhlacan agus Tabhartasan air Adhbharan Carthannais

Phàigh Bòrd na Gàidhlig £0 airson Tiodhlacan agus Thabhartasan air Adhbharan Carthannais sa bhliadhna seo (2022/23 – £Nil).

### Call is Suimeannan Sònraichte

Cha robh call no pàighidhean sònraichte ann rè na bliadhna (2022/23 – £Nil).

### Fèicheanasan a dh'fhaodadh a bhith ann

Cha robh fèicheannasan neo-chosmhail a dh'fhaodadh èirigh air 31 Màrt 2024 (2022/23 – £Nil).

# 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 (2022/23 – £Nil).

### Losses and Special Payments

There were no losses or special payments in the year (2022/23 - £Nil).

### Contingent Liabilities

There were no remote contingent liabilities at 31 March 2024 (2022/23 – £Nil).

Ealasaid Dhòmhnullach  
Oifigeach Cunntachail

12 An Dàmhair 2024

Ealasaid MacDonald  
Accountable Officer

12 October 2024



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# 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 mi air sgrùdadh a dhèanamh air na h-aithrisean ionmhasail ann an aithisg bhliadhnail is cunntasan Bhòrd na Gàidhlig airson na bliadhna a chriochnaich air 31 Màrt 2024 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 Atharrachaidhean ann an Earrainnean Luchd-pàighidh Chisean agus nòtaichean airson nan aithrisean ionmhasail, a' gabhail a-steach fiosrachadh mu 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 airson 2023/24 (FReM 2023/24).

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

- a' toirt seachad sealladh fior is cothromach de shuidheachadh na buidhne air 31 Màrt 2024 agus de a caiteachas lom airson na bliadhna a thàinig gu crìch an uair sin;
- air an ullachadh gu ceart a rèir inbhean cunntasachd eadar-nàiseanta mar a chaidh gabhail riutha san RA, agus mar a chaidh a chur an cèill agus atharrachadh ann an FReM 2023/24; agus
- air an ullachadh a rèir riatanach Achd na Gàidhlig (Alba) 2005 agus stiùridhean co-cheangailte ri sin bho Mhiniștearan na h-Alba.

### Bun-stèidh ar Beachd

Rinn mi an sgrùdadh agam a rèir an lagha bhuntainnich agus a rèir Inbhean Sgrùdaidh Eadar-nàiseanta a gheibhean san Rioghachd Aonaichte (ISAs (UK)), mar a tha riatanach a thaobh a' Chòd Cleachdaidh Sgrùdaidh a tha air aontachadh le Àrd-neach-sgrùdaidh na h-Alba. Tha tuilleadh mìneachaidh air mo dhleastanasan fo na h-inbhean sin san earrainn den aithisg agam deastanasan an neach-sgrùdaidh ann a bhith sgrùdadh nan aithrisean ionmhasail. Chaidh mo chur an

# INDEPENDENT AUDITOR'S REPORT

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BÒRD NA GÀIDHLIG, THE AUDITOR GENERAL FOR SCOTLAND AND THE SCOTTISH PARLIAMENT

### Reporting on the audit of the financial statements

### Opinion on financial statements

I have audited the financial statements in the annual report and accounts of Bòrd na Gàidhlig for the year ended 31 March 2024 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 material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2023/24 Government Financial Reporting Manual (the 2023/24 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2024 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 2023/24 FReM; and
- have been prepared in accordance with the requirements of the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers.

### Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Auditor General for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Auditor General on 22 June 2023. My period of

dreuchd leis an Àrd-neach-sgrùdaidh air 22 Ògmhios 2023. Tha mi air m' fhastadh fad còig bliadhna, eadar 2022/23 agus 2026/27. Tha mi neo-eisimileach gun cheangal ris a' bhuidhinn seo a rèir nan riatanasan beusail a bhuiteas ris na sgrùdaidhean a nì mi air aithrisean ionmhasail san RA, a' gabhail a-steach nan Inbhean Beusail do Luchd-sgrùdaidh aig Comhairle airson Aithriseadh Ionmhasail, agus tha mi air mo dhleastanasan beusail a choileanadh a rèir nan riatanasan sin. Cha deach seirbhisean nach buin dhan sgrùdadh, a tha toirmisgte fon Inbhe Bheusail, a thoirt seachad dhan bhuidhinn. Tha mi den bheachd gu bheil an fhianais a fhuar mi gu leòr agus freagarrach gus taic a thoirt dhan bheachd a ghabh mi.

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

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

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

Chan eil na co-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 mi ag aithris air rèiteachaidhean na buidhne airson seasmhachd ionmhasail ann an Aithisg Sgrùdaidh Bhliadhnail fa leth a tha ri faotainn air làrach-lin Sgrùdadh Alba.

### Cunnartan a thaobh mhì-aithrisean susbainteach

Bidh mi ag aithris anns an Aithisg Sgrùdaidh Bhliadhnail fa leth agam air na cunnartan as mothà a chomharrach mi a thaobh mhì-aithrisean susbainteach a chomharrach mi agus air na co-dhùnaidhean agam mun deidhinn.

appointment is five years, covering 2022/23 to 2026/27. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Conclusions relating to going concern basis of accounting

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

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

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

### Risks of material misstatement

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

## Dleastanasan an Oifigeir Chunntachail airson nan aithrisean ionmhasail

Mar a chaidh a mhineachadh ann am barrachd doimhneachd san Aithris air Dleastanasan an Oifigeir Chunntachail, tha an t-Oifigeir Chunntachail a' gabhail uallach airson ullachadh nan aithrisean ionmhasail a bhios a' toirt seachad sealladh flor is cothromach air cùisean a rèir frèam nan aithrisean ionmhasail, agus tha uallach air cuideachd gus na modhan in-smachd a tha an t-Oifigeir Chunntachail a' meas iomchaidh a chur an sàs, a nì cinnteach gun tèid aithrisean ionmhasail ullachadh anns nach eil mi-aithris, a dh'èireas an dàrna cuid bho fhoill no mearachd.

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

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

'S e a tha fa-near dhomh a choileanadh, gum bi dearbhachd reusanta agam nach eil mi-aithris shusbainteach sna h-aithrisean ionmhasail, a dh'èireas an dàrna cuid bho fhoill no mearachd, agus aithisg neach-sgrùdaidh fhoillseachadh san tor mi seachad mo bheachd air na h-aithrisean ionmhasail. 'S e a th' ann an dearbhachd reusanta, dearbhachd gu math cinnteach ach chan eil sin na ghealtnas, ma tha mi-aithris shusbainteach ann, gun toir sgrùdadh 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.

Tha neo-riaghailteachdan, a' gabhail a-steach foill nan eisimpleirean de neo-ghèilleadh ri laghan is riaghailtean. Dealbhaidh mi na dòighean-obrach agam a rèir nan dleastanasan a tha air am mineachadh 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:

- a bhith a' cleachdadh mo thuigse air roinn an riaghaltais mheadhanaich gus comharrachadh gu bheil Achd na Gàidhlig (Alba) 2005 agus an stiùireadh a nì Ministearan

## Responsibilities of the Accountable Officer for the financial statements

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

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

## Auditor's responsibilities for the audit of the financial statements

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

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

- using my understanding of the central government sector to identify that the Gaelic Language (Scotland) Act 2005 and directions made

na h-Alba fon Achd cudromach ann an co-theacs na buidhne;

- a bhith a' faighneachd den Oifigeir Chunntachail mu laghan no riaghailtean eile a dh'fhaodadh a bhith an dùil buaidh bhunaiteach a thoirt air obair na buidhne;
- a bhith a' faighneachd den Oifigeir Chunntachail mu phoileasaidhean agus modhan-obrach na buidhne a thaobh gèilleadh ris an fhrèam-obrach laghail is riaghlaidh iomchaidh;
- còmhraidhean san sgioba-sgrùdaidh agam air cho buailteach 's a tha mi-aithrisean susbainteach air a bhith anns na h-aithrisean ionmhasail, 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.

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

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-riochdachadh, no a bhith a' seachnadh in-smachd. Tha comas an sgrùdaidh gus foill is neo-riaghailteachdan eile a lorg an eisimeil factaran leithid sgil a' chiontaiche, tricead agus meud a' bhrath-fhoill, ire a' chealg-chòrdaidh a bha na lùib, meud nan sùimean air leth air an do rinneadh brath-foill, agus ire nan daoine fa leth a bha an sàs ann.

Gheibhear tuairisgeul a bharrachd air dleastanasan an neach-sgrùdaidh airson aithrisean ionmhasail a sgrùdadh air làrach-lin comhairle airson aithriseadh ionmhasail ([Auditor's Responsibilities for the Audit](#)). Tha an tuairisgeul seo mar phàirt den aithisg-sgrùdaidh agam.

thereunder by the Scottish Ministers are significant in the context of the body;

- inquiring of the Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Accountable Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

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

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website ([Auditor's Responsibilities for the Audit](#)). This description forms part of my auditor's report.

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

### Beachd air cunbalachd

Nam bheachd-sa, anns gach dòigh shusbainteach, tha an caiteachas agus an teachd-a-steach uile a chithear sna h-aithrisean ionmhasail air an giùlain 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 agam a thaobh neo-riaghailteachdan mar a chaithd a mhìneachadh san sgrùdadh ann an earrann nan aithrisean ionmhasail den aithisg agam, tha e an urra rium beachd a ghabhail air cho cunbalach 's a tha an caiteachas agus teachd-a-steach agus sin a rèir Achd an Ionmhaibh 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 na pàirtean sgrùdaichte den Aithisg air Tuarastalan is Luchd-obrach

Tha mi air sgrùdadh a dhèanamh air na pàirtean den Aithisg air Tuarastalan is Luchd-obrach a chomharrach sinn mar sgrùdaichte. Nam beachd-sa, chaithd na pàirtean den Aithisg air Tuarastalan is Luchd-obrach a bhios gan sgrùdadh ullachadh gu ceart a rèir Achd na Gàidhlig (Alba) 2005 agus stiùiridhean a dh'fhoillsich Ministearan na h-Alba fon Achd.

### Fiosrachadh eile

Tha an t-Oifigear Cunnachail a' gabhail uallach airson an fiosrachaidd eile san aithisg bhliadhnail agus cunnasan. 'S e am fiosrachadh eile an Aithisg Coileanaidh agus an Aithisg Cunnachalachd ach a-mhàin na pàirtean sgrùdaichte den Aithisg air Tuarastalan is Luchd-obrach.

Tha e mar dhleastanas orm am fiosrachadh eile a leughadh, agus, ann a bhith a' dèanamh sin, feumaidh sinn beachdachadh feuch a bheil nithean susbainteach san fiosrachadh eile nach eil a' dol leis na h-aithrisean ionmhasail no nach eil ag aontachadh ris an èolas a fhuaireann.

## REPORTING ON REGULARITY OF EXPENDITURE AND INCOME

### Opinion on regularity

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

### Responsibilities for regularity

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

## REPORTING ON OTHER REQUIREMENTS

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

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

### Other information

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

My responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of the audit or otherwise appears to be materially

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

Chan eil mo bheachd air na h-aithrisean ionmhasail a' gabhail a-steach an fiosrachaidd eile agus chan eil mi a' toirt seachad co-dhùnadh barantachaidd sam bith air sin ach 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

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

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

misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

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

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

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

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

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

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

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

Chan eil dad agam ri aithris mu na cùisean seo.

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

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

## A' cleachdadh na h-aithisge agam

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

*Brian Battison*

### Brian Battison, CA

Àrd-mhanaidsear Sgrùdaidh  
Sgrùdadadh Alba  
4mh Lär  
102 West Port  
Dùn Èideann  
EH3 9DN

12 An Dàmhair 2024

## Matters on which I am required to report by exception

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

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

I have nothing to report in respect of these matters.

## Conclusions on wider scope responsibilities

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

## Use of my report

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 108 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

*Brian Battison*

### Brian Battison, CA

Senior Audit Manager  
Audit Scotland  
4th Floor  
102 West Port  
Edinburgh  
EH3 9DN

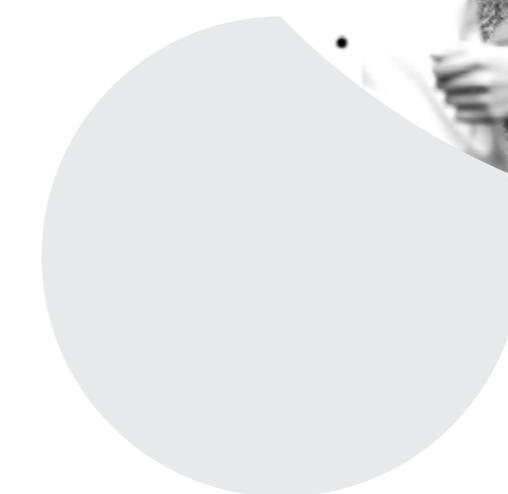
12 October 2024

**“Tha cothroman tràth-ionnsachaidh ro-chudromach gus dèanamh cinnteach gu bheil a’ Ghàidhlig aig cridhe beatha dhaoine òga cho tràth ’s a ghabhas.”**

**“Early learning opportunities are key to ensuring that Gaelic is integral to young people’s lives as early as possible.”**

PART  
PART  
**3**

# CUNNTASAN ACCOUNTS



# AITHRIS AIR CAITEACHAS LOM IOMLAN

Airson na Bladhna a Chriochnaich air 31 Màrt 2024

## STATEMENT OF COMPREHENSIVE NET EXPENDITURE

For the Year Ended 31 March 2024

	Nòta Note	2024 £	2023 £	
Teachd-a-steach Obrachaidd Eile	4	-	75,000	Other Operating Income
Teachd-a-steach Obrachaidd lomlan		-	75,000	Total Operating Income
Cosgaisean Luchd-obrach	5	(1,390,646)	(1,512,890)	Staff Costs
Caiteachas Obrachaidd Eile	6	(4,253,115)	(4,564,331)	Other Operational Expenditure
Caiteachas Obrachaidd lomlan		(5,643,761)	(6,077,221)	Total Operating Expenditure
Caiteachas Obrachaidd Lom		(5,643,761)	(6,002,221)	Net Operating Expenditure
Teachd-a-steach ionmhasail	11	236,000	136,000	Finance Income
Cosgaisean ionmhasail	11	(208,000)	(173,000)	Finance Expense
<b>Caiteachas Lom airson na Bladhna ro Mhaoineachadh bho Riaghaltas na h-Alba</b>		<b>(5,615,761)</b>	<b>(6,039,221)</b>	<b>Net Expenditure for the Year before Scottish Government Funding</b>
Buannachd / (Call) a rèir Clèireach-urrais ann am Fèicheadasan an Sgeama Pheinnsean	11	(770,000)	(1,707,000)	Actuarial (Gain) / Loss on Pension Liabilities
<b>Caiteachas Lom lomlan airson na Bladhna</b>		<b>(4,845,761)</b>	<b>(4,332,221)*</b>	<b>Comprehensive Net Expenditure for the year</b>

Tha na poileasaidhean cunntasachd is nòtaichean air taobhan-duilleig 111 gu 135 mar phàirt de na cunntasan seo.

Chithear mìneachadh nas mionaidiche air cosgaisean luchd-obrach san Aithisg air Tuarastalan is Luchd-obrach air taobh-duilleig 92.

\* Chaidh am figear seo ath-aithris. Anns a' bhliadhna mu dheireadh chaidh a' bhuanachd a rèir clèireach-urrais a chur ris a' chaiteachas lom mar thoradh air mearachd, a' toirt seachad figear de (£7,746,221). Tha seo a-nis air a cheartachadh.

The accounting policies and notes on pages 111 to 135 form part of these accounts.

A breakdown of staff costs is provided within the Remuneration and Staff Report on page 92.

\*This figure has been restated. In the previous year the actuarial gain had been added to the net expenditure in error giving (£7,746,221). This has now been corrected.

# AITHRIS AIR AN T-SUIDHEACHADH IONMHASAIL

Mar a bha iad air 31 Màrt 2024

	Nòta Note	2024 £	2023 £	
<b>So-mhaoinean neo-làithreach</b>				<b>Non-current assets</b>
Seilbh, uidheam is acfhainn	7	-	-	Property, plant and equipment
Stòras Lom Maoin a' Pheinnsean	11	952,000	178,000	Net Pension Fund Asset
<b>So-mhaoinean neo-làithreach lomlan</b>		<b>952,000</b>	<b>178,000</b>	<b>Total non-current assets</b>
<b>So-mhaoinean làithreach</b>				<b>Current Assets</b>
Malairt is nithean eile a gheibhean	8	40,627	59,225	Trade and other receivables
Airgead is nithean co-ionann	9	20,714	98,750	Cash and cash equivalents
<b>So-mhaoinean làithreach lomlan</b>		<b>61,341</b>	<b>157,975</b>	<b>Total current assets</b>
<b>So-mhaoinean lomlan</b>		<b>1,013,341</b>	<b>335,975</b>	<b>Total Assets</b>
<b>Fèicheadasan Làithreach</b>				<b>Current Liabilities</b>
Malairt is nithean eile a phàighean	10	(58,030)	(58,903)	Trade and other payables
<b>Fèicheadasan Làithreach lomlan</b>		<b>(58,030)</b>	<b>(58,903)</b>	<b>Total current liabilities</b>
<b>Thoir fèicheadasan làithreach air falbh bho sho-mhaoinean lomlan</b>		<b>955,311</b>	<b>277,072</b>	<b>Total assets less current liabilities</b>
<b>Fèicheadasan neo-làithreach</b>				<b>Non-current Liabilities</b>
Fèicheadasan Lom Maoin a' Pheinnsean	11	-	-	Net Pension Fund Liability
<b>Fèicheadasan neo-làithreach lomlan</b>		<b>-</b>	<b>-</b>	<b>Total non-current liabilities</b>
<b>Thoir fèicheadasan làithreach lomlan air falbh bho sho-mhaoinean lomlan</b>		<b>955,311</b>	<b>277,072</b>	<b>Total Assets less Total liabilities</b>
<b>Cùl-stòran</b>				<b>Reserves</b>
Maoin Choitcheann		3,311	99,072	General Fund
Cùl-stòr nam Peinnsean		952,000	178,000	Pension Reserve
<b>Cuibhreann lomlan an luchd-pàighidh chisean</b>		<b>955,311</b>	<b>277,072</b>	<b>Total taxpayers' equity</b>

Ghabh am Bòrd-stiùridh ris na Cunntasan seo air 10 Dàmhair 2024 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 10 October 2024 and the Accountable Officer authorised them for issue on the same date.

Signed on behalf of Bòrd na Gàidhlig

**Ealasaid Dhòmhnullach**

Oifigear Cunntachail

12 An Dàmhair 2024

Tha na poileasaidhean cunntasachd is nòtaichean air taobhan-duilleig 111 gu 135 mar phàirt de na cunntasan seo.

**Ealasaid MacDonald**

Accountable Officer

12 October 2024

The accounting policies and notes on pages 111 to 135 form part of these accounts.

# AITHRIS AIR SRUTHAN AIRGID

Airson na bliadhna a chriochnaich air 31 Màrt 2024

## STATEMENT OF CASH FLOWS

For the Year Ended 31 March 2024

Nòta Note	2024 £	2023 £	Cash flows from operating activities
<b>Sruthan airgid bho ghniomhan obrachaidh</b>			
Cosgais Obrachaidh Lom	(5,615,761)	(6,039,221)	<b>Net Operating Cost</b>
Atharraichean airson nithean nach eil na airgead cruaidh			Adjustments for non-cash items
Lùghdachadh/(Meudachadh) sna Nithean a Gheibhear	18,598	26,257	Decrease/(Increase) in Receivables
Meudachadh/(Lùghdachadh) sna Nithean a Phàighean	(873)	2,837	Increase/(Decrease) in Payables
Cosgaisean Seirbheis Làithreach thar dearbh shuimeannan pàighe do pheinnseanan	11	24,000	Current Service Costs over actual pension contributions
Peinnsean - Cosgaisean Ionmhais Lom	11	(28,000)	Pension - Net Finance Costs
<b>Lùghdachadh Lom</b>	<b>(5,602,036)</b>	<b>(5,735,127)</b>	<b>Net Decrease</b>
<b>Sruthan-airgid bho ghniomhachd maoineachaidh</b>			
Maoineachadh bho Riaghaltas na h-Alba airson na bliadhna	3	5,524,000	5,679,000 Scottish Government funding for year
<b>Maoineachadh airgid bho Riaghaltas na h-Alba</b>	<b>5,524,000</b>	<b>5,679,000</b>	<b>Scottish Government cash funding for year</b>
<b>Meudachadh/(Lùghdachadh) lom ann an airgead is suimeannan co-ionann ri airgead</b>	<b>(78,036)</b>	<b>(56,127)</b>	<b>Net increase /(decrease) in cash and cash equivalents</b>
Airgead is suimeannan co-ionann aig toiseach na bliadhna	9	98,750	154,877 Cash and cash equivalents at start of year
Airgead is suimeannan co-ionann aig deireadh na bliadhna	9	20,714	98,750 Cash and cash equivalents at end of year
Atharrachadh lom ann an cothromachaidhean airson airgid is suimeannan co-ionann ri airgead	(78,036)	(56,127)	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 2024

Nòta Note	Coitcheann Cùl-stòr General Reserve £	Peinnsean Ionmhais Cùl-stòr Pension Fund Reserve £	Ioman Total £
<b>Cothromachadh air 1 Giblean 2023</b>	<b>99,072</b>	<b>178,000</b>	<b>277,072</b> <b>Balance at 1 April 2023</b>
Caiteachas Lom an Sgeama Pheinnsein			Net Pension Scheme Expenditure
Gluasad gu fèicheadasan peinnsein	11	24,000	(24,000)
Peinnsean - Cosgaisean Ionmhais Lom	11	(28,000)	28,000
Ath-thomhas air uallaichean a thaobh shochairean cluainois	11	-	770,000
Easbhaidh obrachaidh	(5,615,761)	-	(5,615,761)
<b>Teachd-a-steach is cosgais aithnichte iomlan airson 2023-24</b>	<b>(5,619,761)</b>	<b>774,000</b>	<b>(4,845,761)</b> <b>Total recognised income and expense for 2023-24</b>
Maoineachadh bho Riaghaltas na h-Alba	3	5,524,000	-
<b>Cothromachadh air 31 Màrt 2024</b>	<b>3,311</b>	<b>952,000</b>	<b>955,311</b> <b>Balance at 31 March 2024</b>

Airson na bliadhna a chriochnaich air 31 Màrt 2023

For the Year Ended 31 March 2023

Cothromachadh air 1 Giblean 2022	184,293	(1,254,000)	(1,069,707)	Balance at 1 April 2022
Caiteachas Lom an Sgeama Peinnsein				Net Pension Scheme Expenditure
Gluasad gu fèicheadasan peinnsein	11	238,000	(238,000)	- Transfer to pension liabilities
Peinnsean - Cosgaisean Ionmhais Lom	11	37,000	(37,000)	- Pensions - Net Finance Costs
Ath-thomhas air uallaichean a thaobh shochairean cluainois	11	-	1,707,000	Remeasurements of retirement benefit obligations
Easbhaidh obrachaidh	(6,039,221)	-	(6,039,221)	Operating deficit
<b>Teachd-a-steach is cosgais aithnichte iomlan airson 2022-23</b>	<b>(5,764,221)</b>	<b>1,432,000</b>	<b>(4,332,221)</b> <b>Total recognised income and expense for 2022-23</b>	
Maoineachadh bho Riaghaltas na h-Alba	3	5,679,000	-	5,679,000 Funding from Scottish Government
<b>Cothromachadh air 31 Màrt 2023</b>	<b>99,072</b>	<b>178,000</b>	<b>277,072</b> <b>Balance at 31 March 2023</b>	

Tha na poileasaidhean cunntasachd is nòtaichean air taobhan-duilleig 111 gu 135 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 111 to 135 form part of these accounts.

## STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

For the Year Ended 31 March 2024

# NÒTAICHEAN AIRSON NAN CUNNTASAN

Airson na bliadhna a chòriochnaich air 31 Màrt 2022

## NOTES TO THE ACCOUNTS

For the Year Ended 31 March 2022

### 1

#### General Information

'S e buidheann phoblach neo-roinneil ghniomhach a th' ann am Bòrd na Gàidhlig a tha cunntachail tro Mhinistearan do Phàrlamaid na h-Alba. 'S e seòladh priomh ofis 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' phiomh bhuidheann ann an Alba le uallach gus leasachaidhean Gàidhlig a chur air adhart agus gus comhairle a thoirt do Mhinistearan na h-Alba mu chùisean Gàidhlig. Fo chumhachan na h-Achd, feumaidh Bòrd na Gàidhlig a dhleastanasan a thoirt gu buil le sùil gus inbhe na Gàidhlig a dhèanamh tèarainte mar chànan oifigeil ann an Alba a tha a' faighinn spèis a tha co-ionann ris an spèis a th' ann dhan Bheurla.

### 2

#### Accounting Policies

Tha na cunntasan air an ullachadh a rèir Stiùireadh nan Cunntasan a dh'fhoillsich Ministearan na h-Alba do Bhòrd na Gàidhlig. Feumaidh Stiùireadh nan Cunntasan seo cumail ri Leabhran Aithrisean Ionmhasail Roinn-Ionmhais an Righ airson 2023-24 (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 mineachadh air na poileasaidhean cunntasachd a chuireadh an sàs gu h-iosal. 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.

#### Accounting Convention

The accounts are prepared under the historical cost convention.

#### So-mhaoinean Neo-làithreach

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

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

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

##### (2) Call Luach

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

Seòrsa So-mhaoinean	Beatha nan So-mhaoinean
Uidheamachd na h-Ofis	4 Bliadhnaichean
Uidheam is Àirneis	4 Bliadhnaichean
Uidheamachd Coimpiutaireachd	3 Bliadhnaichean

Tha call luach air seo-mhaoinean neo-làithreach anns a' bhliadhna a gheibhearr 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 chaiteachas thairis air teachd-a-steach air gniomhan maoinichte bhon Tabhartas gus Cuideachadh.

Tha Cùl-stòr nam Peinnseanan a' gabhail ris na h-eadar-dhealachaidhean timeachaidh a tha ag èirigh bho na diofar rèiteachaidhean gus cunntas a thoirt air sochairean às dèidh do dhaoine an dreuchdan a leigeil dhiubh agus airson sochairean maoineachaidh a rèir ullachaidhean reachdail. Tha Bòrd ba Gàidhlig a' toirt cunntas air sochairean às dèidh cosnaidh anns an Aithris lomlan air Teachd-a-steach is Cosgais leis gu bheil na sochairean air an cosnadh le luchd-obrach a tha a' tional bliadhnaichean de sheirbheis, ag ùrachadh nam fèicheadh annan a tha aithnichte gus am bi e a' cur ann atmhorachd, barailean caochlaideach agus toradh bho thasgadh air goireasan sam bith a chaidh a chur an dàrna taobh gus coinneachadh ris na cosgaisean. Ach, fo rèiteachaidhean reachdail feumaidh sochairean a tha air an cosnadh a bhith air am maoineachadh bhon a tha Bòrd na Gàidhlig a' toirt thabhartasan fastaiche do mhaoin peinnsean no a' pàigheadh pheinnseanan sam bith air a bheil e an

#### Non-current assets

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

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

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

##### (2) Depreciation

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

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

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

Assets are reviewed for any indicators of impairment.

#### Reserves

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

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

urra gu dìreach. Mar thoradh air seo, tha balans creideis aig Cùl-stòrasan nam Peinnsean a tha a' sealtainn còrr anns na sochairean a choisinn luchd-obrach làithreach agus luchd-obrach san àm a dh'fhalbh agus anns na stòrasan a tha am Bòrd air cur ann gus an coileanadh. Chaigh criochan airson so-mhaoinean obrachadh a-mach agus cha deach atharrachadh ri criochan airson so-mhaoinean a dhèanamh a rèir IFRIC 14. Faic Nòta 11 airson barrachd fiosrachaидh.

## Airgead is Nithean Co-ionann

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

## Buidheann a tha a' Cumail a' Dol

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

Tha Bòrd na Gàidhlíg mothachail air mar a tha e an urra ri taic maoineachaidh leantainneach a bhith ann bho Mhinstearan Riaghaltas na h-Alba agus chan eil adhbhar sam bith aig a' Bhòrd smaoineachadh nach fhaighear taic maoineachaidh bhon roinn is aonta bho na Ministearan san àm ri teachd no gum faigh Bòrd na Gàidhlíg nas lugh a taic.

Mar sin, chaighd a mheasadh gun robh e iomchaidh na Cunntasan seo ullachadh leis an tuigse gun cùm a' bhuidheann a' dol. Tha co-dhùnadh beachdachadh Bhòrd na Gàidhlíg 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 30.

## Cis Luach-leasaichte

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

## Tabhartas gus Cuideachadh bhon Riaghaltas

Bithear a' nochdadh an Tabhartais gus Cuideachadh a gheibhean airson gnòmhan obrachaidh coitcheann mar theachd-a-steach maoineachaidh agus thèid a chur gu direach chun na Maoine Coitchinne.

employees and the resources the Board has set aside to meet them. An asset ceiling calculation was carried out and no asset ceiling adjustment has been applied as per IFRIC 14. See Note 11 for further details.

## Cash and Cash Equivalents

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

## Going Concern

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

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

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 Gàidhlíg's consideration of the appropriateness of the going concern basis for the current year is detailed in the Performance Report at page 30.

## Value Added Tax

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

## Government Grant-in-Aid

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

## A' Comharrachadh Teachd-a-steach

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

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

## A' Comharrachadh Chosgaisean

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

## A' Comharrachadh Thabhartasan

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

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

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

## Peinnseanan

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

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

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

## Income Recognition

Income represents the total value of income received.

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

## Expense Recognition

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

## Grant Recognition

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

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

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

## Pensions

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

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

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

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

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

Bithean a' nochdadh buannachdan 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 Gàidhlige le taic maoineachaidh bhon Bhuidhinn-stiùridh airson Ath-leasachadh Foghlaim aig Riaghaltas na h-Alba. Tha a' Bhuidheann-stiùridh air a meas mar bhuidhinn cho-cheangailte. Tron bhliadhna, bha grunn għluasadan airgid susbainteach aig Bòrd na Gàidhlige leis a' Bhuidhinn-stiùridh. A bharrachd air seo, tha grunn għluasadan airgid susbainteach air a bhith ann le buidhnean riaghaltas eile, le buidhnean aig an riaghaltas nāiseanta, le ûghdarrasan ionadail agus le buidhnean poblach riaghaltas neo-roinneil. Rè na bliadhna, chan eil gluasad airgid susbainteach air a bhith ann eadar Ball sam bith den Bhòrd agus Bòrd na Gàidhlige. Tha nòta 12 de na cunntasan seo a' tort seachad sealladh mionaideach air suimeannan a chaidh a phàigheadh agus aontachadh luach £1,000 no nas mothas anns a' bhliadhna ionmhas eadar Bòrd na Gàidhlige agus buidhnean far a bheil buaidh nach beag aig Buill a' Bhùird no far a bheil iad nam priomh bhuill den luchd-stiùridh.

## Ionn̄sramaidean Ionmhasail

Tha so-mhaoinean agus feicheadasan ionmhasail air an comharrachadh nuair a bhios Bòrd na Gàidhlige a' dol na phàrtaidh air ullachaidhean cùmhñantail na h-ionnsramaidean. Tha so-mhaoinean is feicheadasan ionmhasail air an seòrsachadh a rèir 's dè direach a chaidh aontachadh anns a' chùmhñant.

## So-mhaoinean agus feicheadasan ionmhasail

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

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

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

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

## Related Parties

Bòrd na Gàidhlige is a non-departmental public body sponsored by the Scottish Government Education Reform Directorate. The Directorate is regarded as a related party. During the year Bòrd na Gàidhlige has had a number of material transactions with the Directorate. In addition, Bòrd na Gàidhlige 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 Gàidhlige. Note 12 to these accounts gives details of payments and approvals £1,000 and greater made during the financial year between Bòrd na Gàidhlige and organisations where Board Members have significant influence or are key members of management.

## Financial Instruments

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

## Financial assets and liabilities

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

Chan eilear a' frith-chothromachadh so-mhaoinean agus feicheadasan ionmhasail anns an aithris air an t-suidheachadh ionmhas ach a-mhàin ann an sudheachadh far a bheil, agus direach ann an sudheachadh far a bheil, còir lagħail ann a tha comasach air cur an gniomh gus na suimean aithniche fhrith-chothromachadh agus Bòrd na Gàidhlige an dùil an dàrna cuij rēiteachadh a dhèanamh air stèidh lom, no an t-so-mhaoin a thoirt gu buil agus am feicheadasan a rēiteachadh aig an aon àm.

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

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

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

## Ath-sgrùadh air Poileasaidean Cunntasachd

A' leantainn Inbhe Cunntasachd Eadar-nāiseanta 8, Poileasaidean Cunntasachd, Atharrachaidhean ann an Tuairmsean agus Mearachdan, rinn Bòrd na Gàidhlige ath-sgrùadh air na poileasaidean cunntasachd aige uile gus dèanamh cinnteach gun robh iad fhathast iomchaidh.

## A' Gabhail Inbhean Ùra is Ùraichte os Lāimh

A' gabhail inbhean ùra is ùraichte os lāimh

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

Anns a' bhliadhna làithrich, tha Bòrd na Gàidhlige 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 2023. Cha tug mar a chaidh na h-Inbhean sin a għabha os lāimh buaidh shusbainteach air an flosrachadu fuoillsejte no air na suimean a tha air an aithris anns na h-aithrisean ionmhasail seo:

- IFRS 17: Cùmhñantan Àrachais
- Atharrachaidhean do IAS 1: Foillseachadh Poileasaidean Cunntasachd.
- Atharrachaidhean do IAS 8: A' mìnneachadh Tuairmsean Cunntasachd.

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

Bòrd na Gàidhlige 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 Gàidhlige only holds cash and liquid resources.

## Review of Accounting Policies

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

## Adoption of New and Revised Standards

Adoption of new and revised Standards

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

In the current year, Bòrd na Gàidhlige 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 2023. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements:

- IIFRS 17: Insurance Contracts.
- Amendments to IAS 1: Disclosure of Accounting Policies.
- Amendments to IAS 8: Definition of Accounting Estimates.

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

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

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

Air an latha a chaidh na h-aithrisean ionmhais seo ùghdarrachadh, chan eil Bòrd na Gàidhlig 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 S1: Riatanasan Coitcheann airson a bhith a' Foillseachadh Fiosrachadh Ionmhais Co-cheangailte ri Seasmhachd. Bidh seo an sàs air no às dèidh 1 Faoilleach 2024.
- IFRS S2: Foillseachaidhean co-cheangailte ris a' Gnàth-shide. Bidh seo an sàs air no às dèidh 1 Faoilleach 2024.
- Atharrachaidhean do IAS 1: A' comharrachadh Fèicheannasan mar Làithreach no Neo-làithreach. Bidh seo an sàs air no às dèidh 1 Faoilleach 2024.
- Atharrachaidhean do IFRS 16: Fèicheannasan Liosa ann an Reic agus Ath-liosadh Bidh seo an sàs air no às dèidh 1 Faoilleach 2024.
- Atharrachaidhean do IAS 1: Seòrsachadh fiachan le cùmhnanter. Bidh seo an sàs air no às dèidh 1 Faoilleach 2024.
- Atharrachaidhean do IAS 7: Ullachaidhean Ionmhais aig Solaraicheadh. Bidh seo an sàs air no às dèidh 1 Faoilleach 2024.
- Atharrachaidhean do IAS 21: Dìth Comas lomlaid. Bidh seo an sàs air no às dèidh 1 Faoilleach 2025.
- Atharrachadh air inbhean SASB gus cur ri iomchaidheachd eadar-nàiseanta. Bidh seo an sàs air no às dèidh 1 Faoilleach 2025.

Chan eil am Bòrd an dùil gun toir mar a chaidh na h-Inbhean sin a ghabhail os làimh buaidh shusbainteach air na h-aithrisean ionmhasail anns an àm ri teachd.

Chaidh IFRS 16: Liosan an àite IAS 17: Liosan agus tha Roinn Ionmhais an Righ air a chur an sàs ann am FReM an Riaghaltais bho 1 Giblean 2022. Tha IFRS 16 a' toirt a-steach modail cunnatasachd aon lìosaiche a tha a' roichdachadh nan so-mhaoinean agus fèicheannasan aig lìosaiche ann an dòigh nas fheàrr, agus a bheir seachad foillseachaidhean leasachta gus cur ri soilleireachd na h-aithris air calpa a thathar a' cleachdad.

**b) Standards, amendments and interpretations early adopted this year**

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

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

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

- IFRS S1: General Requirements for Disclosure of Sustainability-related Financial Information. Applicable for periods beginning on or after 1 January 2024.
- IFRS S2: Climate-related Disclosures. Applicable for periods beginning on or after 1 January 2024.
- Amendment to IAS 1: Classification of Liabilities as Current or Non-Current. Applicable for periods beginning on or after 1 January 2024.
- Amendment to IFRS 16: Lease Liability in a Sale and Leaseback. Applicable for periods beginning on or after 1 January 2024.
- Amendment to IAS 1: Classification of debt with covenants. Applicable for periods beginning on or after 1 January 2024
- Amendment to IAS 7: Supplier Finance Arrangements. Applicable for periods beginning on or after 1 January 2024.
- Amendment to IAS 21: Lack of Exchangeability. Applicable for periods beginning on or after 1 January 2025.
- Amendment to the SASB standards to enhance international applicability. Applicable for periods beginning on or after 1 January 2025

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

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

Fo IFRS 16, feumaidh lìosaiche so-mhaoinean agus fèicheannasan airson lìosan le teirm nas fhaide na 12 mìosan aithneachadh, mura h-eil luach lìosal aig an t-so-mhaoin bhunasach. Ged nach eil mìneachadh coitcheann ann de 'luach lìosal' air òrdachadh, tha Bòrd na Gàidhlig air roghainn luach na stairsnich mar chalpa de £5,000 a chleachdadh gus co-dhùnadh dè na so-mhaoinean a thèid fhoillseachadh. Tha Bòrd na Gàidhlig an dùil gun lean na lìosan ionmhais a th' ann mar-thà a bhith air an seòrsachadh mar lìosan. Chan eil lìos obrachaidh làithreach sam bith taobh a-staigh raon IFRS 16 fo na riaghailtean 'seanair' a tha air an òrdachadh san FReM airson a bhith a' gluasad gu IFRS 16, agus mar sin chan eil buaidh sam bith aig buileachadh na h-inbhe seo air na h-aithrisean ionmhais. Anns na bliadhnaichean ri teachd thèid beachdachadh air cùmhnanter ùra agus ath-aontachaidhean cùmhnanter ath-sgrùdadh feuch an gabh an cur fo IFRS 16 agus iad air an comharrachadh gu soilleir mar sho-mhaoinean còir-air-cleachdad.

### Priomh Phiosrachadh Co-cheangailte ri Breithneachadh, Tuairmsean agus Mì-chinnt

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

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

Is e priomh thus airson tuairmseachadh an còrr peinnsein a tha air a stiùireadh le aithisg clèirich-urrais bho sholarache neo-eisimeileach. Tha buannachadh peinnsein fhathast ann an 2023/24 agus airson a bhith faiceallach tha sinn air a' bhuannachd seo aithneachadh leis gu bheil luach nas isle aice na na crìochan airson so-mhaoinean a chaidh obrachadh a-mach. Tha crioch nan so-mhaoinean stèidhichte air barailean chlèirich-urrais agus tha barrachd mion-phiosrachaidh air a thoirt seachad ann an Nòta 11. Gheibhear làn phiosrachadh 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.

Under IFRS 16, lessees are required to recognise assets and liabilities for leases with a term of more than 12 months, unless the underlying asset is of low value. While no standard definition of 'low value' has been mandated, Bòrd na Gàidhlig have elected to utilise the capitalisation threshold of £5,000 to determine the assets to be disclosed. Bòrd na Gàidhlig's existing finance leases continue to be classified as leases. No existing operating leases fall within the scope of IFRS 16 under the 'grandfathering' rules mandated in the FReM for the initial transition to IFRS 16, and so the implementation of this standard does not impact on the financial statements. In future years new contracts and contract renegotiations will be reviewed for consideration under IFRS 16 as implicitly identified right-of-use assets.

### Key Sources of Judgement, Estimation & Uncertainty

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

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

A key source of estimation is the pension surplus which is informed by an actuarial report from an independent provider. There remains a pension asset in 2023/24 and for prudence we have recognised this asset as it is lower in value than the calculated asset ceiling. The asset ceiling is based on actuarial assumptions and further detail is provided in Note 11. Full pension information is provided at Note 11, including sensitivity analysis of the results to the methods and assumptions used.

**3****Tabhartas gus Cuideachadh****Grant-in-Aid**

	2024 £	2023 £	
Tabhartas iomlan gus Cuideachadh a fhuras comharrachtae fon Chùl-stòr Choitcheann san Aithris air an t-Suidheachadh Ionmhasail	5,524,000	5,679,000	Total Grant-in-Aid received credited to the General Reserve in the Statement of Financial Position

Bidh ire an Tabhartais gus Cuideachadh (GIA) air aontachadh le Ministearan na h-Alba sa chiat dol a-mach, mar phàirt de phròiseas Buidsean 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 Bhòrd na Gàidhlig.

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

**4****Teachd a-steach eile****Other income**

	2024 £	2023 £	
Comann nam Pàrant - maoineachadh do na Tràth-bhliadhnaichean	-	75,000	Comann nam Pàrant - Early Years' Funding
<b>Teachd-a-steach Iomlan Eile</b>	<b>-</b>	<b>75,000</b>	<b>Total Other Income</b>

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

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

**5****Cosgaisean Luchd-obrach****Staff costs**

	2024 £	2023 £	
Pàigheadh is Tuarastalan (A' gabhail a-steach Buill a' Bhùird-stiùiridh)	1,074,619	1,008,532	Wages and salaries (Including Board Members)
Cosgaisean Shochairean Sòisealta	108,815	104,838	Social Security Costs
Suimeannan a chaidh a phàigheadh dhan sgeama peinnsein	183,212	161,520	Contributions to pension scheme
Atharrachadh air suimeannan pàighe do pheinnseanan	24,000	238,000	IAS 19 adjustment to pension contributions
<b>Cosgaisean Luchd-obrach Iomlan</b>	<b>1,390,649</b>	<b>1,512,890</b>	<b>Total Staff Costs</b>

Tha mineachadh a bharrachd air cosgaisean luchd-obrach san Aithisg air Luchd-obrach air taobh-duilleig 92. The calculation of the IAS 19 adjustment is detailed in Note 11 on page 123-131.

Further analysis of staff costs is located in the Staff Report on page 92. The calculation of the IAS 19 adjustment is detailed in Note 11 on page 123-131.

**6****Caiteachas Obrachaidh Eile****Other Operational Expenditure**

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

	2024 £	2023 £	
<b>CAITEACHAS OBRACHAIDH EILE - COSGAISEAN RUITH</b>			<b>OTHER OPERATIONAL EXPENDITURE - RUNNING COSTS</b>
Cosgaisean a' Bhùird is Luchd-obrach (gun chosgaisean Thuarastalan)	73,773	65,681	Board and Staff Costs (excluding Salary costs)
Cisean Sgrùdaidh (sgrùdadh bhon taobh a-muigh)	18,180	16,373	Audit Fees (external audit)
Cosgaisean Ruith na h-Oifis	225,866	238,762	Office Running Costs
Dàimh Phoblach is Margaidheachd	20,895	53,247	PR & Marketing
Cisean Proifeiseanta	125,565	133,636	Professional Fees
<b>464,279</b>	<b>507,699</b>		
<b>CAITEACHAS OBRACHAIDH EILE - COSGAISEAN LEASACHAIDH</b>			<b>OTHER OPERATIONAL EXPENDITURE - DEVELOPMENT COSTS</b>
A' tort fàs air cleachdadh na Gàidhlig	2,269,404	2,429,495	Increasing the use of Gaelic
A' cur ri ionnsachadh na Gàidhlig	1,201,483	1,255,123	Increasing the learning of Gaelic
A' cur deagh iomhaigh air adhart airson na Gàidhlig	317,949	372,014	Promoting a positive image of Gaelic
	3,788,836	4,056,632	
<b>Caiteachas Obrachaidh Iomlan Eile</b>	<b>4,253,115</b>	<b>4,564,331</b>	<b>Total Other Operational Expenditure</b>

**7****Seilbh, uidheam is acfhainn****Property, plant and equipment**

	<b>Uidheamachd na h-Ofis</b>	<b>Uidheam is Àirneis</b>	<b>Uidheamachd Coimpiutaireachd</b>	<b>Iomlan</b>	
	Office Equipment	Fixtures & Fittings	Computer Equipment	Total	
COSGAIS	-	-	-	-	<b>COST</b>
Air 1 Giblean 2023	6,420	14,964	62,493	83,877	At 1 April 2023
Nithean ùra	-	-	-	-	Additions
Cuidhteasan	-	-	-	-	Disposals
Air 31 Màrt 2024	(6,420)	(14,964)	(62,493)	(83,877)	At 31 March 2024
Call Luach					Depreciation
Air 1 Giblean 2023	6,420	14,964	62,493	83,877	At 1 April 2023
Ri chomharrachadh sa bhliadhna	-	-	-	-	Provided in Year
A thaobh chuidhteasan	-	-	-	-	Relating to Disposals
<b>Air 31 Màrt 2024</b>	<b>(6,420)</b>	<b>(14,964)</b>	<b>(62,493)</b>	<b>(83,877)</b>	<b>At 31 March 2024</b>
Luach Leabhair Lom air 31 Màrt 2024	-	-	-	-	Net Book Value at 31 March 2024
Luach Leabhair Lom air 1 Giblean 2023	-	-	-	-	Net Book Value at 1 April 2023

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

Chaidh na so-mhaoinean a tha clàraichte sa chlár Seilbh, Uidheam is Acfhainn. A thoirt seachad do bhuidhnean Gàidhlig eile no fhuaradh cuidhteas iad grunn bhliadhnaichean air ais. Tha an clàr a-nis air úrachadh gus seo a shealltainn.

Bidh sinn a' cumail clàr so-mhaoinean anns a bheil fiosrachadh mu uidheamachd IT, fònaichean-làimhe is msaa ach chan eil nì sam bith ann le luach nas àirde na £1,000 agus chan eil iad air an toirt a-steach dhan chlár Seilbh, Uidheam is Acfhainn.

The assets recorded in the Property, Plant and Equipment register were donated to other Gaelic bodies or disposed of a number of years ago. The register has now been updated to reflect this.

We maintain an asset register which holds information on IT equipment, mobile phones etc but no items exceed £1,000 and are not included in the Property, Plant and Equipment register.

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

	<b>2024</b>	<b>2023</b>	
	£	£	
Suimeannan a tha còir againn fhaighinn taobh a-staigh bliadhna:			Amounts falling due within one year:
Ro-phàigheadh is Teachd-a-steach Cruinnichte	40,627	59,225	Prepayments and Accrued Income
Malairt is nithean eile a gheibhear	-	-	Trade and Other Receivables
<b>Nithean eile a gheibhear - Iomlan</b>	<b>40,627</b>	<b>59,225</b>	<b>Total Other Receivables</b>

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

	<b>2024</b>	<b>2023</b>	
	£	£	
Cothromachadh air 1 Giblean	98,750	154,877	Balance at 1 April
Atharrachadh lom ann an cothromachaidhean airson airgid is suimeannan co-ionann ri airgead	(78,036)	(56,127)	Net change in cash and cash equivalent balances
Cothromachadh air 31 Màrt	20,714	98,750	Balance at 31 March
Air 31 Màrt 2024, bha na cothromachaidhean a leanas air an cumail:			The following balances at 31 March 2024 were held:
Seirbheis Banca an Riaghaltais is airgead làimhe.	20,714	98,750	Government Banking Service and cash in hand.
	<b>20,714</b>	<b>98,750</b>	

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

	<b>2024</b>	<b>2023</b>	
	£	£	
Suimeannan a tha còir againn fhaighinn taobh a-staigh bliadhna:			Amounts falling due within one year:
Nithean malairt rim pàigheadh	-	-	Trade Payables
Nithean Cruinnichte is Teachd-a-steach ri Thighinn	58,030	58,903	Accruals and Deferred Income
	<b>58,030</b>	<b>58,903</b>	

# 11

## Peinnsean

Tha ballrachd aig Bòrd na Gàidhlig ann an Sgeama Peinnsein Comhairle na Gàidhealtachd. 'S e sgeama reachdail Riaghais Ionadail le sochairean suidhichte a th' ann. Tha e air a ruith a rèir Riaghailtean Sgeama Peinnsein an Riaghais Ionadail (Sochairean, Ballrachd is Suimeannan Pàighe) (Alba) 2008, Riaghailtean Sgeama Peinnsein an Riaghais Ionadail (Rianachd) (Alba) 2008 agus a rèir an Sgeama Riaghais Ionadail (Cumhachan Eadar-amaill) (Alba) 2008. Tha e air tighinn a-mach à Dàrna Peinnsean na Stàite. Théid luachadh neo-eisimeileach a dhèanamh le clèireach-urrais air an Sgeama Peinnsein gach trì-bliadhna.

## Pensions

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

## Dàta

Figearan aig an fhastaiche a thaobh ballrachd

AIR 31 MÀRT 2024 / AT 31 MARCH 2024

	Àireamh Number	Tuarastalan is Peinnsean lomlan Total salaries & pensions £'000	Aois Chuibheasach Average age	
Buill – a' pàigheadh	22	874	56	Actives
Buill – nach eil a-nis a' pàigheadh	26	118	53	Deferred pensioners
Luchd-peinnsein	9	73	71	Pensioners

## Payroll

	£	
Clàr-pàighidh lomlan ris a bheilear a' gabhail san ùine bho 1 Giblean 2023 gu 31 Màrt 2024 bho gabh suimeannan a phàigheadh airson pheinnsean, stèidhichte air an fhiachadh a fhuaras	£956,000	Assumed total pensionable payroll for the period 1 April 2023 to 31 March 2024 based on information provided

## Toraidhean Seilbh

Chaidh tuairmse a dhèanamh air na toraidhean bhon Mhaoin, a rèir luach a' mhargaidh, airson na h-ùine gu 31 Màrt 2024 a bha stèidhichte air dearbh thoraidhean bhon Mhaoin mar a fhuair sinn bho Chomhairle na Gàidhealtachd.

	%	
Dearbh thoradh san ùine bho 1 Giblean 2023 gu 31 Màrt 2024	10.9	Actual return from 1 April 2023 to 31 March 2024

Fo IAS 19, feumaidh mìneachadh mionaideach a bhith ann air na diofar sho-mhaoinean a tha sa Mhaoin, agus an lùib sin feumaidh Clèireach-urrais eadar-dhealachadh a dhèanamh eadar nàdar nan so-mhaoinean sin agus na cunnartan a tha nan cois, agus feumaidh iad an roinn a rèir na feadhna le pris ainmichte ann am margaidhean a tha gniomhach agus an fheadhainn leis nach eil. Chithear mìneachadh air sin air taobh-duilleig 130.

## Investment Returns

The return on the Fund in market value terms for the period to 31 March 2024 is estimated based on actual Fund returns as provided by the Highland Council.

IAS 19 requires a detailed breakdown of Fund assets which requires the Actuary to distinguish between the nature and risk of those assets and to further break them down between those with a quoted price in an active market and those that do not. The split is shown on page 130.

Tha an Clèireach-urrais air tuairmse a dhèanamh air luach tagraidh so-mhaoinean na Maoine air 31 Màrt 2024 gun robh luach £5.718m ann, agus sin stèidhichte air fiosrachadh a fhuaras bho Chomhairle na Gàidhealtachd agus a' gabhail ealla ri toraidhean a' chlàir-amais nuair a dh'fheumte.

## Beachdan a chaidh a ghabhail

Ùine a chrionnaich	31 Màrt/March 2024 % p.a.	31 Màrt /March 2023 % p.a.	Period Ended
Ìre-àrdachaidh a' Pheinnsein	2.75	2.95	Pension Increase Rate
Ìre-àrdachaidh nan Tuarastal	3.55	3.75	Salary Increase Rate
Ìre-lasachaidh	4.85	4.75	Discount Rate

The Actuary has estimated the bid value of the Fund's assets as at 31 March 2024 to be £5.718m based on information provided by Highland Council and allowing for index returns where necessary.

## Assumptions

## Reat Bàsmhorachd

Tha an ùine a thathar an dùil a bhios daoine beò stèidhichte air VitaCurves na Maoine le leasachaidhean a rèir a' mhodail CMI 2022, le cuideam 0% air dàta 2021 (agus 2020), le rèidheachadh coitcheann (Sk7), atharrachadh tòiseachaidh de 0.25% agus ire 1.5% sa bhliadhna san ùine fhada. Stèidhichte air na beachdan seo, tha an ùine chuibheasach a thathar a' suileachadh a bhios daoine beò aig aois 65 air am mìneachadh gu h-iosal.

Fireannaich   Males	Boireannach   Females
Luchd-peinnsein an-dràsta	22.6
Luchd-peinnsein san àm ri teachd*	22.5

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

## Mortality

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2022 model, with a 25% weighting of 2022 data, a 0% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long-term rate of improvement of 1.5% p.a. Based on these assumptions, the average future life expectancies at age 65 are summarised below.

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

## Historic mortality

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

## Daoine a dh'fhaodadh a bhith nan Luchd-peinnsein

Modail CMI 2021, le cuideam 10% air dàta 2021 (agus 2020), rèidheachadh coitcheann (Sk7), atharrachadh tòiseachaidh de 0.25% agus ire de 1.5% sa bhliadhna san ùine fhada.

## Luchd-peinnsein

Modail CMI 2021, le cuideam 10% air dàta 2021 (agus 2020), rèidheachadh coitcheann (Sk7), atharrachadh tòiseachaidh de 0.25% agus ire de 1.5% sa bhliadhna san ùine fhada.

## Prospective Pensioners

CMI 2021 model, with a 10% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long-term rate of improvement of 1.5% p.a.

## Pensioners

CMI 2021 model, with a 10% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long-term rate of improvement of 1.5% p.a.

Tha na beachdan ris an deach gabhail mu reata bhàsan gus luach nan Uallaicean ann an Suidheachadh Criochnachaidh an Fhastaiche a thomhas eadar-dhealachadh bhon fheadhainn a chaidh a chleachadh gus luach nan Uallaicean 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.

**153**  
projects funded  
throughout Scotland

### Caoban Aigid 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 65% den airgead a bharrachd a tha saor bho chìsean a ghabhail suas chun nan irean a tha ceadaichte le HMRC.

### Commutation

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

**Atharrachaidhean ann an Luach Cothromach So-mhaoinean a' Phlana, Uallaichean airson Shochairean Suidhichte agus Fèicheanasan Loma airson na bliadhna a chriochnaich air 31 Màrt 2024**

**Change in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2024**

A' Bhliadhna a chriochnaich air 31 Màrt 2024	So-mhaoinean	Uallaichean	So-mhaoinean lom/ (fèicheanasan)	Period ended 31 March 2024
	Asset	Obligations	Net Asset/ (Liabilities)	
	£(000an/s)	£(000an/s)	£(000an/s)	
Atharrachaidhean ann an luach cothromach So-mhaoinean a' phlana	4,938	-	4,938	Fair value of plan assets
Luach làithreach nam fèicheanasan maoinichte	-	4,327	(4,327)	Present value of funded liabilities
<b>Suidheachadh tòiseachaidh air 1 Giblean 2023</b>	<b>4,938</b>	<b>4,327</b>	<b>611</b>	<b>Opening position as 1 April 2023</b>
Cosgais na seirbheis				Service cost
- Cosgais làithreach na seirbheis*	-	207	(207)	- Current service cost*
<b>Cosgais iomlan na seirbheis</b>	<b>-</b>	<b>207</b>	<b>(207)</b>	<b>Total service cost</b>
Riadh lom				Net Interest
- Teachd-a-steach bho riadh air so-mhaoinean a' phlana	236	-	236	- Interest income on plan assets
- Cosgaisean rèidh air uallaichean airson shochairean suidhichte	-	208	(208)	- Interest cost on defined benefit obligation
<b>Riadh lom iomlan</b>	<b>236</b>	<b>208</b>	<b>28</b>	<b>Total net interest</b>
Cosgais iomlan nan sochairean suidhichte aithnichte sa chothromachadh, prothaid no (call)	236	415	(179)	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 2024

**Change in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2024**

<b>A' Bhliadhna a chriochnaich air 31 Màrt 2024</b>	<b>So-mhaoinean</b>	<b>Uallaichean</b>	<b>So-mhaoinean lom/ (fèicheanasan)</b>	<b>Period ended 31 March 2024</b>
	Asset	Obligations	Net Asset/ (Liabilities)	£(000an/s)
Sruthan airgid			Cashflows	
- Suimeannan pàighe le com-pàirticean a' phlana	64	64	-	- Plan participants' contributions
- Suimeannan pàighe leis an fhastaiche	183	-	183	- Employer contributions
- Sochairean pàighe	(201)	(201)	-	- Benefits paid
<b>Suidheachadh crìochnachaidh ris a bheil dùil</b>	<b>5,220</b>	<b>4,605</b>	<b>615</b>	<b>Expected closing position</b>
Ath-thomhasan			Re-measurements	
- Na beachdan ionmhasail air atharrachadh	-	(286)	286	- Change in financial assumptions
- Na beachdan deamografach air atharrachadh	-	(61)	61	- Change in demographic assumptions
- Èolas eile <sup>†</sup>	192	508	(316)	- Other experience <sup>†</sup>
- Toradh bho sho-mhaoinean às aonais shuimeannan bho riadh lom	306	-	306	- Return on assets excluding amounts included in net interest
IFRIC 14 Atharrachaidhean ann an criochan airson so-mhaoinean***	433	-	433	- IFRIC 14 Asset Ceiling Adjustment***
<b>Ath-thomhasan iomlan aithnichte ann an Teachd-a-steach lomlan Eile (OCI)</b>	<b>931</b>	<b>161</b>	<b>770</b>	<b>Total re-measurements recognised in Other Comprehensive Income (OCI)</b>
Atharrachaidhean ann an luach cothromach So-mhaoinean a' phlana	5,718	-	5,718	Fair value of plan assets
Luach làithreach nam fèicheanasan maoinichte**	-	4,766	(4,766)	Present value of funded liabilities**
IFRIC 14 Atharrachaidhean ann an criochan airson so-mhaoinean***	-	-	-	IFRIC 14 Asset Ceiling Adjustment***
<b>Suidheachadh crìochnachaidh air 31 Màrt 2024</b>	<b>5,718</b>	<b>4,766</b>	<b>952</b>	<b>Closing position as at 31 March 2024</b>

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

\*\* Tha an Clèireach-urrais air tuairmse a dhèanamh gu bheil luach làithreach nam fèicheanasan maoinichte timcheall air £2,090,000, £1,577,000 agus £1,099,000 a thaobh luchd-obrach a tha nam ball, buill nach eil a-nis a' pàigheadh agus peinnseanairean aig 31 Màrt 2024.

\*\*\* Tha IAS19 a' cuingalachadh tomhas so-mhaoin sochair suidhichte lom chun an fhigear as Isle eadar an córr sa phlana shochairean suidhichte agus crioch nan so-mhaoinean. Tha crioch nan so-mhaoinean air a mhíneachadh mar luach làithreach shochairean eaonamach sam bith a tha rim faighinn ann an riocdh lughdachadh ann an tabhartasan dhan phlana san àm ri teachd. Leis nach eil còir gun chumhachan air a' pàigheadh air ais, tha na clèirich-urrais air obrachadh a-mach a bheil buannahachd eaonamach ann an cruth lughdachadh ann an tabhartasan san àm ri teachd, a réir IFRIC14. Chaith na buannahachd eaonamach obrachadh a-mach mar £2,188,000 a réir clèirich-urrais. Mar sin, cha robh feum air atharrachadh air so-mhaoin a' phlana shochairean shuidhichte a réir IAS19 agus IFRIC14. Tha an £433,000 a tha air a ghabhail a-steach san aithris a' sealtainn na buannahachd nach deach toirt gu buil air so-mhaoinean na sgeama mar thoradh air cur an gniomh crioch so-mhaoinean ann an 2022/23. Rinneadh an t-atharrachadh seo leis gu bheil 'a' bhuannahach ro-atharrachadh' stèidhichte air cothromachadh luach cothromach so-mhaoinean lom de £611k airson gach aithsing clèirich-urrais, seach cothromachadh so-mhaoinean fosglaidh de £178k, a tha na chothromachadh fosglaidh airson 2023/24 às déidh atharrachadh crioch so-mhaoinean 2022/23.

† Tha an t-èolas eile air uallaichean a' gabhail a-steach cuibhreann de £156,000 airson buaidh òrdugh àrdachadh peinnsean Ghiblean 2024.

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

\*\*The Actuary has estimated that the present value of funded liabilities comprises of approximately £2,090,000, £1,577,000 and £1,099,000 in respect of employee members, deferred pensioners and pensioners respectively at 31 March 2024.

\*\*\*IAS19 limits the measurement of a net defined benefit asset to the lower of the surplus in the defined benefit plan and the asset ceiling. The asset ceiling is defined as the present value of any economic benefits available in the form of reductions in future contributions to the plan. As there is no unconditional right to a refund, the actuaries have calculated whether there are economic benefits in the form of reductions in future contributions, in accordance with IFRIC14. The economic benefits were calculated as £2,188,000 per the actuary. Therefore, no adjustment to the defined benefit plan asset has been required in accordance with IAS19 and IFRIC14. The £433,000 included in the statement reflects the unrealised gain on scheme assets arising from the application of an asset ceiling in 2022/23. It adjusts for the fact that the 'pre-adjustment gain' is based on an opening fair value net asset balance of £611k per actuary report, rather than an opening asset balance of £178k, which is the post- 2022/23 asset ceiling adjustment opening balance for 2023/24

† The other experience on obligations includes an allowance of £156,000 for the April 2024 pension increase order impact.

Atharrachaidhean ann an Luach Cothromach So-mhaoinean a' Phlana, Uallaichean airson Shochairean Suidhichte agus Fèicheanasan Loma airson na bliadhna a chriochnaich air 31 Màrt 2024

**Change in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2024**

<b>A' Bhliadhna a chriochnaich air 31 Màrt 2023</b>	<b>So-mhaoinean</b>	<b>Uallaichean</b>	<b>So-mhaoinean lom/ (fèicheanasan)</b>	<b>Period ended 31 March 2023</b>
	Assets	Obligations	Net Asset/ (Liabilities)	£(000an/s)
Atharrachaidhean ann an luach cothromach So-mhaoinean a' phlana			4,969	
Luach làithreach nam fèicheanasan maoinichte	-	6,223	(6,223)	Present value of funded liabilities
<b>Suidheachadh tòiseachaidh air 1 Giblean 2022</b>	<b>4,969</b>	<b>6,223</b>	<b>(1,254)</b>	<b>Opening position as 1 April 2022</b>
Cosgais na seirbheis				
- Cosgais làithreach na seirbheis*	-	400	(400)	- Current service cost*
<b>Cosgais iomlan na seirbheis</b>	<b>-</b>	<b>400</b>	<b>(400)</b>	<b>Total service cost</b>
Riadh lom				
- Teachd-a-steach bho riadh air so-mhaoinean a' phlana	136	-	136	- Interest income on plan assets
- Cosgaisean rèidh air uallaichean airson shochairean suidhichte	-	173	(173)	- Interest cost on defined benefit obligation
<b>Riadh lom iomlan</b>	<b>136</b>	<b>173</b>	<b>(37)</b>	<b>Total net interest</b>
<b>Cosgais iomlan nan sochairean suidhichte aithnichte sa phrothaid no (call)</b>	<b>136</b>	<b>573</b>	<b>(437)</b>	<b>Total defined benefit cost recognised On profit or (loss)</b>
Sruthan airgid			Cashflows	
- Suimeannan pàighe le com-pàrticean a' phlana	58	58	-	- Plan participants' contributions
- Suimeannan pàighe leis an fhastaiche	162	-	162	- Employer contributions
- Sochairean pàighe	(103)	(103)	-	- Benefits paid
<b>Suidheachadh crìochnachaidh ris a bheil dùil</b>	<b>5,222</b>	<b>6,751</b>	<b>(1,529)</b>	<b>Expected closing position</b>
Ath-thomhasan			Re-measurements	
- Na beachdan ionmhasail air atharrachadh	-	(2,737)	2,737	- Change in financial assumptions
- Na Beachdan Deamografach air atharrachadh	-	(44)	44	- Change in Demographic Assumptions
- Èolas eile	-	357	(357)	- Other Experience
- Toradh bho sho-mhaoinean às aonais shuimeannan bho riadh lom	(284)	-	(284)	- Return on assets excluding amounts included in net interest
IFRIC14 Atharrachaidhean ann an criochan airson so-mhaoinean***	(433)	-	(433)	- IFRIC14 Asset Ceiling Adjustments***
<b>Ath-thomhasan iomlan aithnichte ann an Teachd-a-steach lomlan Eile (OCI)</b>	<b>(717)</b>	<b>(2,424)</b>	<b>1,707</b>	<b>Total re-measurements recognised in Other Comprehensive Income (OCI)</b>
Atharrachaidhean ann an luach cothromach So-mhaoinean a' phlana	4,938	-	4,938	Fair value of plan assets
Luach làithreach nam fèicheanasan maoinichte	-	4,327	(4,327)	Present value of funded liabilities
IFRIC14 Atharrachaidhean ann an criochan airson so-mhaoinean***	(433)	-	(433)	IFRIC14 Asset Ceiling Adjustments
<b>Suidheachadh crìochnachaidh air 31 Màrt 2023</b>	<b>4,505</b>	<b>4,327</b>	<b>178</b>	<b>Closing position as at 31 March 2023</b>

\* Tha a' chosgais seirbheis làithreach a' gabhail a-steach cuibhreann airson cosgaisean rianachd de 0.7% den chlár-phàigheadh. Chan eil an Clèireach-urrais ach air eachdraidh bliadhna de thoraidhean a shealltainn agus ma tha tuilleadh fiosrachaидh a dhith faic aithisgean nam bliadhnaichean roimhe.

\*The current service cost includes an allowance for administration expenses of 0.7% of payroll. The Actuary has only shown a one-year history of results and if further information is required please see the previous years' reports.

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

**Assets**  
**Fair value of plan assets**

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

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

31 Màrt 2024/31 March 2024				31 Màrt 2023/31 March 2023				
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)								
<b>SEILBH ANN AN EARRANNAN/EQUITY SECURITIES</b>								
Luchd-cleachdaidh Consumer	596.7	0.0	596.7	10	487.7	0.0	487.7	10
Saothrachadh Manufacturing	371.4	0.0	371.4	6	219.1	0.0	219.1	4
Cumhachd is Goireasan Energy and Utilities	-	-	-	0	-	0.0	-	-
Institiùdan Ionmhaisail Financial Institutions	272.5	0.0	272.5	5	296.7	0.0	296.7	6
Slàinte is Cùram Health and Care	209.6	0.0	209.6	4	227.7	0.0	227.7	5
Teicneòlas Fiosrachaidh Information Technology	215.0	0.0	215.0	4	123.8	0.0	123.8	3
Eile/Other	-	-	-	0	28.6	0.0	28.6	1
<b>SEILBH ANN AM FIACHAN/DEBT SECURITIES</b>								
Banan Corporra (ire seilbhe) Corporate Bonds (investment grade)	319.3	0.0	319.3	6	332.6	0.0	332.6	7
Banan Corporra (nach eil aig ire seilbhe) Corporate Bonds (non-investment grade)	-	-	-	0	0.0	0.0	0.0	0
Riaghaltas na RA UK Government	139.3	0.0	139.3	2	92.8	0.0	92.8	2
Eile/Other	-	338.2	338.2	6	0.0	261.8	261.8	5
<b>EARRANNAN PRÌOBHAIDEACH/PRIVATE EQUITY</b>								
Uile/All	0.0	393.4	393.4	7	0.0	385.3	385.3	8
<b>TOGALAICHEAN/REAL ESTATE</b>								
Fo sheilbh san RA UK Property	504.0	0.0	504.0	9	493.0	0.0	493.0	10
Fo sheilbh thall-thairis Overseas Property	-	-	-	0	0.2	0.0	0.2	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.

31 Màrt 2024/31 March 2024				31 Màrt 2023/31 March 2023				
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)								
<b>MAOINEAN SEILBHE IS URRASAN AONAICHTE/INVESTMENT FUNDS AND UNIT TRUSTS</b>								
Earrannan Equities	1,030.4	0.0	493.0	10	1,030.4	0.0	1,030.4	21
Bannan Bonds	88.8	0.0	88.8	2	88.8	0.0	88.8	2
Hedge Funds Hedge Funds	-	-	-	-	-	0.0	-	-
Bathar-amh Commodities	-	-	-	-	-	0.0	-	-
Bun-structar Infrastructure	0.0	345.7	345.7	6	0.0	306.5	306.5	6
Eile/Other	-	330.3	330.3	6	293.8	0.0	293.8	6
<b>FO-SHEILBH/DERIVATIVES</b>								
Atmhorachd Inflation	-	-	-	0	0.0	0.0	0.0	0
Íre an reidh Interest rate	-	-	-	0	0.0	0.0	0.0	0
lomlaid airgid chèin Foreign exchange	-	-	-	0	0.0	0.0	0.0	0
Eile/Other	-	-	-	0	0.0	0.0	0.0	0
<b>AIRGEAD IS NITHEAN CO-IONANN/CASH AND CASH EQUIVALENTS</b>								
Uile/All	341.7	-	341.7	6	269.2	0.0	269.2	5
<b>IOMLAIN/TOTALS</b>	<b>4,310</b>	<b>1,408</b>	<b>5,718</b>	<b>100</b>	<b>3,984</b>	<b>954</b>	<b>4,938</b>	<b>100</b>

Chaidh briseadh sìos nan so-mhaoinean gu h-ionmhasail a shealltainn dhan £100 as fhaisg. Chaidh a' phongalachd a bharrachd ann an taisbeanadh nam figearan a chur ann a chionn 's nach bi suim nan luachan air an cruinneachadh dhan £1,000 as fhaisge co-ionann ris na luachan iomlan mar thoradh air cruinneachadh. Thoir fa-near gur dòcha gu bheil eadar-dhealachadh cruinneachaidh ann fhathast eadar an luach iomlan agus suim nan luachan air am briseadh sìos, ach bidh an t-eadar-dhealachadh seo beag. Thoiribh an aire nach eil seo a' toirt buaidh air gin de na figearan eile san aithisg.

The breakdown of assets in monetary terms in the table has been shown to the nearest £100. The additional precision in the presentation of the figures has been included because the sum of the values rounded to the nearest £1,000 will not equal the total values due to rounding. Please note that there may still be a rounding difference between the total and the sum of the breakdown values, but this difference will be small. For the avoidance of doubt this does not impact any of the other figures in the report.

## So-mhaoinean

Mion-sgrùdadh air an t-suim a thathar a' ro-mheasadh a thèid a chur ris a' bhuannachd no call airson na h-ùine gu 31 Màrt 2025

### Assets

Analysis of projected amount to be charged to profit or loss for the period to 31 March 2025

A' Bhliadhna a chriochnaich air 31 Màrt 2025	So-	Uallaichean	(Fèicheadasan)/ So-mhaoinean lom	% de phàigheadh	Period ended 31 March 2025
	mhaoinean	Obligations	Net (Liability)/ asset	% of pay	
	£(000an/s)	£(000an/s)	£(000an/s)		
Ro-mheasadh air cosgais làithreach na seirbheis*	0	197	(197)	(20.6)	Projected Current service cost *
Cosgais na seirbheis a bh' ann a' gabhail a-steach luchd-obrach a stad a dh'obair	0	0	0	0	Past service costs including curtailments
A' bhuaidh aig rèiteachaidhean	0	0	0	0	Effect of settlements
Cosgais na seirbheis a bh' ann a' gabhail a-steach luchd-obrach a stad a dh'obair	0	0	0	0.0	Past service cost including curtailments
A' bhuaidh aig rèiteachaidhean	0	0	0	0.0	Effect of settlements
<b>Cosgais iomlan na seirbheis</b>	<b>0</b>	<b>197</b>	<b>(197)</b>	<b>(20.6)</b>	<b>Total service cost</b>
Teachd-a-steach bho riadh air so-mhaoinean a' phlana	280	0	280	29.3	Interest income on plan assets
Riadh air uallaichean airson shochariean suidhichte	0	235	(235)	(24.6)	Interest on defined benefit obligation
<b>Cosgais Lom iomlan airson Riadh</b>	<b>280</b>	<b>235</b>	<b>45</b>	<b>4.7</b>	<b>Total Net Interest Cost</b>
<b>An t-suim iomlan airson Prothaid is Call</b>	<b>280</b>	<b>432</b>	<b>(152)</b>	<b>(15.9)</b>	<b>Total included in Profit and Loss</b>

\*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 £956,000.

\*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 £956,000.

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

### Sensitivity Analysis

Atharrachadh sa bheachd air 31 Màrt 2024:	Tuirmse air an uiread (%) a thèid Fèicheadasan an Fhastaiche an àird	Tuirmse air a' chosgais a thaobh airgid	Change in assumption at 31 March 2024:
			Approximate % increase to Employer Liability
Lùghdachadh 0.1% san Dearbh Reata Lasachaidh	2	92	0.1% decrease in Real Discount Rate
Àrdachadh 1 bliadhna ann an dùil-beatha nam ball	4	191	1 year increase in member life expectancy
Àrdachadh 0.1% san Reata Àrdachaidh airson Thuarastalan	0	3	0.1% increase in the Salary Increase Rate
Àrdachadh 0.1% san Reata Àrdachaidh airson Pheinnseanan	2	91	0.1% increase in the Pension Increase Rate

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### Buidhnean Co-cheangailte

'S e buidheann phoblach neo-roinneil a th' ann am Bòrd na Gàidhlig le taic maoineachaiddh bhon Bhuidheann-stiùridh Ath-leasachadh Foghlaim aig Riaghaltas na h-Alba. Thatar a' meas a' Bhuidheann-stiùridh mar phàrtaidh co-cheangailte agus tron bhliadhna, bha grunn ghuasadhan airgid susbainteach aig Bòrd na Gàidhlig leis a' Bhuidhinn-stiùridh. Bha na tar-ghniomhan sin a' gabhail a-steach Tabhartas Gus Cuideachadh de £5,524,000 (2022/23 £5,679,000) mar a chaidh fhoillseachadh san Aithris air Atharrachaidhean ann an Earrainnear Luchd-pàighidh Chìsean air taobh-duilleig 110.

Rè na bliadhna, chan eil tar-ghniomhan airgid susbainteach air a bhith ann eadar Ball sam bith den Bhòrd-stiùridh no den sgioba-stiùridh 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-stiùridh no an Sgioba-stiùridh no far a bheil iad nam prìomh bhuill den luchd-stiùridh. B' e suim nam pàighidhean seo £387,988 uile gu lèir (2022/23 £83,347) 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 £150,300 (2022/23 £65,485) a chaidh aontachadh gu h-iomlan airson an àm ri teachd agus tha iad nam pàirt de na foillseachaidhean ann an Nòta 13 - Gealltanasan Teachd-a-steach.

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

### Related Parties

Bòrd na Gàidhlig is a non-departmental public body sponsored by The Scottish Government Education Reform Directorate. The Directorate is regarded as a related party and during the year Bòrd na Gàidhlig has had a number of material transactions with the Directorate. These transactions comprised Grant in Aid of £5,524,000 (2022/23 £5,679,000) as disclosed in the Statement of Changes in Taxpayers Equity on page 110.

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

The table below gives details of material payments and approvals (£1,000 and greater) made during the financial year between Bòrd na Gàidhlig and organisations where Board Members have significant influence or are key members of management. The total of these payments was £387,988 (2022/23 £83,347) and these are within Other Operational Expenditure – Development Costs in Note 6 to these accounts. The total of future approvals was £150,300 (2022/23 £65,485) and make up part of the disclosures in Note 13 – Revenue Commitments.

There have been no other related party transactions.

2023/24

Ball a' Bhùird-stiùridh / an Sgiobastiùridh Board Member/ Senior Management team member	Buidheann Organisation	Nàdar a' Cheangail Nature of Connection	An t-suim a chaidh a phàigheadh Payment Amount	Gealltanasan airson an àm ri teachd Future Commitment	Adhbhar na Suime a chaidh a Phàigheadh Purpose of Payment
<b>Màiri T NicAonghais</b> Mary T MacInnes	Ceòlas Uibhist Eta/Ltd	Stiùiriche agus Cathraiche/ Oide pàirt-tide Director and Chairperson/ Part time tutor	59,485	80,000	Tabhartas Com-pàrtiche Libhrigidh Delivery Partner Grant
	Ceòlas Uibhist Eta/Ltd	Stiùiriche agus Cathraiche/ Oide pàirt-tide Director and Chairperson/ Part time tutor	44,000	0	Sgeama nan Oifigearan Gàidhlíg Gaelic Officer Scheme
	Cnoc Soilleir	Stiùiriche Director	6,000	0	Sgeama nan Oifigearan Gàidhlíg Gaelic Officer Scheme
<b>Seonaidh Charity</b>	CLAS	Cathraiche / Chair	4,000	0	Tabhartasan Coitcheann General Grants
<b>Dòmhnaill Mac a' Phì</b> Donald MacPhee	FC Sonas	Iar-chathraiche / Vice chair	8,000	2,000	Colmcille
	FC Sonas	Iar-chathraiche / Vice chair	5,000	0	Sgeama nan Oifigearan Gàidhlíg Gaelic Officer Scheme
	FC Sonas	Iar-chathraiche / Vice chair	3,200	800	Taic Freumhan Coimhersnachd
	Comhairle Baile Ghlaschu Glasgow City Council	Air fhastadh mar oifigear leasachaидh Gàidhlíg / Employed as Gaelic development officer	17,040	5,500 8,000	GLAIF
<b>Ealasaid Dhòmhnullach</b> Ealasaid MacDonald	MG ALBA	Roimhe seo na Stiùiriche aig MG ALBA / Previously Director of MG ALBA	45,173	0	Tabhartas Com-pàrtiche Libhrigidh Delivery Partner Grant
	MG ALBA	Roimhe seo na Stiùiriche aig MG ALBA / Previously Director of MG ALBA	130,000	0	SpeakGaelic 2023/24 (Goireasan teagaisg) SpeakGaelic 2023/24 (Goireasan teagaisg)
	MG ALBA	Roimhe seo na Stiùiriche aig MG ALBA / Previously Director of MG ALBA	8,000	0	SpeakGaelic - Leabhar
<b>Michelle NicLeòid</b> Michelle MacLeod	Theatre gu Leòr	Cathraiche Chairperson	58,090	62,000	Tabhartas Com-pàrtiche Libhrigidh Delivery Partner Grant

2022/23

<b>Màiri T NicAonghais</b> Mary T MacInnes	Ceòlas Uibhist Limited	Stiùiriche agus Cathraiche/ Oide pàirt-tide Director and Chairperson/ Part time tutor	57,700	59,485	Tabhartas Com-pàrtiche Libhrigidh Delivery Partner Grant
	Ceòlas Uibhist Limited	Stiùiriche agus Cathraiche/ Oide pàirt-tide Director and Chairperson/ Part time tutor	24,000	6,000	Tabhartas Coitcheann Gaelic Officer Scheme
	Cnoc Soilleir	Stiùiriche Director	1,647	0	Tabhartas Coitcheann General Grant

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**Geallaidean a thaobh Teachd-a-steach****Revenue Commitments**

Chithear gu h-iosal geallaidean a thaobh thabhartasan aig deireadh na bliadhna. Is iad sin tabhartasan a chaidh aontachadh ro 31 Màrt 2024 ach nach tèid a phàigheadh gu às dèidh sin:

	2024 £	2023 £
Taobh a-staigh bliadhna	2,705,301	2,836,782
Taobh a-staigh dà gu còig bliadhna	134,240	64,660
Às dèidh còig bliadhna	-	-
	<b>2,839,541</b>	<b>2,901,442</b>

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**Ionnsramaidean ionmhasail****Financial instruments**

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

**An cunnart gum bi gainnead airgid ann**

Tha Ministearan na h-Alba a' sònrrachadh suim sa bhuidseat aca gach bliadhna ionmhasail mu choinneamh a' maoineachaidh a bhos a dhith air Bòrd na Gàidhlíg air adhbharan teachd-a-steach agus calpa. Chan fhaodar maoineachadh no maoineachadh a thèid a thional a chleachdadh ach air na h-adhbharan ainmichte agus suas chun na h-iùre a tha air a sònrrachadh sa bhuidseat.

Thèid suim airgid iomlan aontachadh eadar Riaghaltas na h-Alba agus Bòrd na Gàidhlíg leis am bi sinn ag obrachadh sa bhiadhna ionmhasail. Mar sin chan eil cunnart mòr ann gum bi gainnead airgid aig Bòrd na Gàidhlíg.

**Cunnart bho ruithean-airgid dhùthchannan eile**

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

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

**Foreign currency risk**

Bòrd na Gàidhlíg has no material exchange rate risk. During the year there were two transactions conducted that were denominated in a foreign currency.

## Cunnart a thaobh na h-ìre rèidh

Chan eil cead aig Bòrd na Gàidhlig iasadan a thoirt a-mach agus bithear a' cumail mhaoinean a tha a chòrr ann an cunntasan làitheil aig Banca Rìoghail na h-Alba. Chan eil tasgaidhean sam bith eile aig Bòrd na Gàidhlig is mar sin chan eil irean rèidh nan cunnart.

## Luachan cothromach

Chan eil diofar eadar luach cothromach agus luach leabhair nan suimeannan a chithear airson Suimeannan a tha Còir againn Fhaighinn taobh a-staigh Blìadhna (Nòta 8), Airgead is suimeannan co-ionann ri airgead (Nòta 9) agus Malairt is nithean eile a phàighean (Nòta 10).

## Interest-rate risk

Bòrd na Gàidhlig has no power to borrow and all surplus funds are held in the current accounts at the Royal Bank of Scotland. Bòrd na Gàidhlig has no other investments and therefore there is no exposure to interest rate risks.

## Fair values

There is no difference between the book value and fair value for the Trade and other receivables (Note 8), Cash and cash equivalents (Note 9) and Trade and other payables (Note 10).

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## Tachartasan às dèidh na Duilleige Cothromachaидh

Cha robh tachartasan susbainteach ann às dèidh na duilleige cothromachaидh 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  
Stiùireadh le Ministearan na h-Alba

Bòrd na Gàidhlig  
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 ri atanasan foillseachaidh a gheibhearr ann an Leabharan an Riaghaltais airson Aithrisean Ionmhasail (FReM) a tha an gniomh 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 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. Tha an stiùireadh a chaidh a thoirt seachad air 31 Màrt 2006 air a chùl-ghairm.

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

11 Dàmhair 2007

1. The Scottish Ministers, in pursuance of Paragraph 8(a) of Schedule 1 of the Gaelic Language (Scotland) Act 2005, hereby give the following direction.

2. The statement of accounts for the financial year ended 31 March 2006, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared.

3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.

4. This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 31 March 2006 is hereby revoked..

Signed by the authority of the Scottish Ministers

11 October 2007

## MÌNEACHADH AIR BRIATHRACHAS IONMHASAIL

## GLOSSARY OF FINANCIAL TERMS

### Accruals basis

Bòrd na Gàidhlig's accounts are prepared on an accruals 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.

### 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 gheibhearr no a phàighearr an t-airgead.

### Isleachadh Luach

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

### So-mhaoinean

Nì air a bheil sealbh aig Bòrd na Gàidhlig no a bhios e a' cleachdadh, m.e., uidheamachd IT no còraichean airson bathar-bog.

### Caiteachas Calpa

Caiteachas air so-mhaoinean neo-làithreach.

### Sruth Airgid

Mar a bhios airgead a' gluasad tro Bhòrd na Gàidhlig, an coimeas ri teachd-a-steach is caiteachas cruinnichte.

### Fèicheanas a dh'fhaodadh a bhith ann

Fèicheanas a dh'fhaodadh èirigh, agus sin an crochadh air dè thachras le tachartas san àm ri teachd às nach eilear cinnteach. Thèid fèicheanas a dh'fhaodadh a bhith ann a chlàradh sna cunntasan ma tha e buailteach gun èirich e agus ma ghabhas luach an fhèicheanais a thomhas gu reusanta is urrainnear meud an fhèicheanais a thomhas gu reusanta.

### So-mhaoinean làithreach

So-mhaoin a thathar a' sùileachadh a thèid iomlaid gu airgead san ath 12 mìos.

### Fèicheanas Làithreach

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

### Call

Nuar a tha caiteachas nas motha na teachd-a-steach ann an ùine cunntasachd.

## Call Luach

Tomhas air luach so-mhaoin IT a thèid a chleachdadadh rè na bliadhna.

## FreM

Leabhran airson Aithrisean ionmhasail air fhoillseachadh le Roinn ionmhais na Banrigh.

## Buidheann a tha a' cumail a' dol

Thatagar ag ullachadh nan aithrisean ionmhasail le dùil gun cùm Bòrd na Gàidhlig a' dol le obair san ùine a tha romhainn cho fad 's a chithear.

## Tabhartas gus Cuideachadh

Maoineachadh a gheibhearr bho Riaghaltas na h-Alba.

## So-mhaoinean Neo-shusbainteach

So-mhaoin ris nach gabh beantainn, leithid còir gus bathar-bog 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 gheibhearr

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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