

Aithisg bhliadhnail
& aithris nan
cunntasan

Annual report
& statement of
accounts

2022/2023



Lèirsinn

- Ruigidh na meadhanan Gàidhlig 1 millean neach gach seachdain
- Bidh na meadhanan Gàidhlig a' ruighinn agus a' dol an sàs le luchd-cleachdaidh òga
- Bidh na meadhanan Gàidhlig a' tarraing agus a' toirt taic do suas ri 250,000 luchd-cleachdaidh ùra na Gàidhlig

Rùn

- Gàidhlig tro na meadhanan, anns gach àite, airson gach neach

Luachan

- **Cruthachalachd** – tha sinn a' comasachadh cruthachadh sàr-shusbaint Ghàidhlig
- **Luchd-amhairc** – tha sinn air ar fiosrachadh agus air ar brosnachadh le ar luchd-amhairc
- **Àrd-amas** – tha sinn ag amas air agus a' libhrigeadh sàr-mhathas
- **Co-bhanntachd** – tha sinn a' coileanadh tro cho-obrachadh
- **Spèis** – tha sinn ag èisteachd; tha sinn a' brosnachadh; tha sinn cothromach

Vision

- Gaelic media will reach 1 million people a week
- Gaelic media will reach and engage younger audiences
- Gaelic media will attract and support up to 250,000 new users of Gaelic

Mission

- Gaelic for everyone, wherever you are

Values

- **Creativity** – we enable the creation of high-quality Gaelic content
- **Audience** – we are informed and inspired by our audience
- **Ambition** – we strive for and deliver excellence
- **Partnership** – we achieve through collaboration
- **Respect** – we listen; we encourage; we are fair



4 July 2023

Lord Grade
Chairman
Ofcom
Riverside House
2A Southwark Bridge Road
LONDON
SE1 9HA

Dear Lord Grade

Annual Report and Accounts

An co-chòrdadh ri Earrann 19 (12) de Achd Craolaidh 1990, tha mi a' cur an cois seo Aithisg Bhliadhnail Sheirbheis nam Meadhanan Gàidhlig agus Aithris nan Cunntasan airson na bliadhna a dhùin 31 Màrt 2023.

In accordance with Schedule 19 (12) of the Broadcasting Act 1990, I enclose the Annual Report of Seirbheis nam Meadhanan Gàidhlig (Gaelic Media Service) and the Statement of Accounts for the year ended 31 March 2023.

Le dùrachd

John Morrison
CHAIR



Clàr-innse

Teachdaireachd a' Chathraiche	6
Lèirmheas an Àrd-Oifigeir	10
Duaisean	14
Lèirmheas Ghnìomhan & Ghnothaichean	16
Prìomh Chomharran Dèanadais	32
Lèirmheas Luchd-amhairc	34
Tàlant	54
Lèirmheas Leasachaidh	56
Aithris Riaghlaidh	64
Aithrisean ionmhasail airson na bliadhna a dhùin 31 Màrt 2023	72
Tuilleadh Fiosrachaidh	120
Luchd-obrach	122
Am Bòrd	128

Contents

Chair's Report	7
Chief Executive's Review	11
Awards	14
Activities & Business Review	17
Key Performance Indicators	33
Audience Review	35
Talent	54
Development Review	56
Governance Statement	65
Financial Statements for the year ended 31 March 2023	73
Additional Information	120
Staff	122
Board	128





“

San t-saoghal dhidseatach, tha e riatanach gu bheil àite cudromach aig na meadhanan Gàidhlig far an urrainn dhan a h-uile neach cothrom fhaighinn agus susbaint de dh'àrd-chàileachd a chleachdadh thar raon de dh'ùrlaran bho TBh traidiseanta gu iPlayer a' BhBC is na meadhanan sòisealta.

”

Teachdaireachd a' Chathraiche

Mar neach a tha fileanta sa Ghàidhlig is a tha air a bhith ag obair sna meadhanan airson nan deicheadan de bhliadhnaichean, bha mi air mo dhòigh agus bha e na urram mòr dhomh a bhith air mo shuidheachadh mar Chathraiche MG ALBA san Fhaoilleach. Is e fìor urram a tha ann a bhith a' togail air obair nan daoine air fad a bha san dreuchd ron seo a tha air cur gu mòr ri fàs nam meadhanan Gàidhlig.

San t-saoghal dhidseatach, tha e riatanach gu bheil àite cudromach aig na meadhanan Gàidhlig far an urrainn dhan a h-uile neach cothrom fhaighinn agus susbaint de dh'àrd-chàileachd a chleachdadh thar raon de dh'ùrlaran bho TBh traidiseanta gu iPlayer a' BhBC is na meadhanan sòisealta.

Chan eil mi air mo mhealladh mu na tha romhainn. Tha na meadhanan a' dol tro àm de dh'atharrachadh luath air a stiùireadh leis a' chruth-atharrachadh dhidseatach, agus chan eil MG ALBA eadar-dhealaichte. Tha na dòighean anns a bheil luchd-amhairc a' cleachdadh susbaint an ìre mhath tur eadar-dhealaichte bho mar a bha iad o chionn còig bliadhna air ais. Feumaidh sinn an luchd-amhairc a leantainn.

Tha mi a' coimhead air adhart ri bhith a' lìbhrigeadh an lèirsinn dheimhinnich a tha MG ALBA air a chur an cèill na Lèirsinn: Mapa Slighe airson nam Meadhanan Gàidhlig – le cuimse làidir mu bhith ag ullachadh susbaint de dh'àrd-chàileachd a tha a' cuideachadh ann a bhith a' tàladh luchd-labhairt ùra chun a' chàin agus a' dèanamh cinnteach gu bheil a' Ghàidhlig na so-mhaoin airson ar coimhearsnachdan air fad. Ach, an dèidh sia mìosan san dreuchd tha e soilleir dhomhsa gu bheil aon phrìomh chnap-starra ann a dh'fhaodadh bacadh a chur air na meadhanan Gàidhlig bho bhith a' coileanadh càil sam bith a tha faisg air a làn chomais: tha suidheachadh èiginneach romhainn a-nis a thaobh maoineachadh.

Chair's report

As a native Gaelic speaker who has worked in the media for several decades, I was delighted and honoured to be appointed to the Chair of MG ALBA in January. It is a real privilege to be allowed to build on the work of all the previous occupants of the role who have made significant contributions to the growth of Gaelic media.

In the digital world, it is essential that Gaelic media has a prominent place where everyone can access and consume high-quality content across a range of platforms from traditional TV to the BBC iPlayer to social media.

I am under no illusions about the task ahead. The media is going through a time of rapid change driven by the digital revolution, and MG ALBA is no different. The ways in which audiences consume content are almost unrecognisable from five years ago. We must follow the audience.

I look forward to delivering the positive vision MG ALBA has set out in its Lèirsinn: A Route Map for Gaelic Media – with a strong focus on producing high-quality content that helps to attract new speakers to the language and ensuring that Gaelic is an asset for all our communities. However, six months into the job it is clear to me there is one major barrier that could prevent Gaelic media from achieving anything near its full potential: we are facing a funding crisis.

An uair a chaidh BBC ALBA a stèidheachadh, bhathar a' sùileachadh gu meudaicheadh a bhuidseit gu bhith a' maoinicheadh trì uairean a thìde de nuadh-shusbaint gach latha. Ach, cha do thachair seo agus chan eil am fàs air a thighinn gu bith air fad. Tha seo a' ciallachadh gu bheil luach an airgid a tha ri fhaotainn airson a bhith a' dèanamh phrògraman agus susbaint didseatach air lùghdachadh gach bliadhna. Sna 12 mìos a chaidh seachad tha atmhorachd craolaidh air 25% a ruighinn ann an cuid de raointean. Mu 2027 cha bhì an t-airgead air am bi cothrom aig MG ALBA ach aig luach 50% a bha aig a' bhuidseat an uair a chaidh a chur air bhog.

Tha sinn cuideachd ag obrachadh taobh a-staigh modail maoinicheadh nach eil ag obair.

Feumaidh sinn obrachadh le Riaghaltasan na RA agus na h-Alba agus ar com-pàirtiche am BBC gus modail maoinicheadh nas fheàrr a chruthachadh a mheudaicheas am buidseat a tha ri fhaotainn airson ar riochdairean susbaint. Tha lèirsinn soilleir aig MG ALBA agus tha sinn a' leantainn oirnn a' stiùireadh èifeachdasan nar structairean agus pròiseasan ach feumaidh sinn eadar-mheadhanachdan èiginneach bho ar luchd-maoinicheadh. Gus leantainn air adhart ann a bhith iomchaidh agus gus cànan na Gàidhlig a dhìon, feumaidh sinn tuilleadh airgead.

Aig MG ALBA, tha sinn airson 's gum bi na meadhanan Gàidhlig air an dìon san lagh. Aig an àm a tha an làthair chan eil dreach Bhile nam Meadhanan aig Westminster ag ainmeachadh na Gàidhlig. Tha sinn trang ag obair gus seo atharrachadh mus tig am Bile gu bhith na lagh. Tha mi a' cur fàilte air an naidheachd gu bheil Roinn a' Chultair, Meadhanan agus Spòrs (DCMS) gu bhith sa chathair aig conaltradhean eadar am BBC, Riaghaltas na h-Alba agus MG ALBA fhad 's a tha sinn a' sireadh a bhith a' faighinn modail maoinicheadh nas cothromaich.

Tha e air a bhith soilleir dhuinn gu feum fuasgladh sam bith modh-obrach maoinicheadh a ghabhail a-steach a nì comasach dhuinn leantainn air adhart gu ùrlaran didseatach, mar eisimpleir YouTube, far a bheil an luchd-amhairc as òige againn. Aig an àm seo, tha sinn ann an cunnart mòr a bhith air ar fàgail air chùl, rud a dhèanadh milleadh mòr air a' Ghàidhlig, air luchd-amhairc agus air obraichean ar riochdairean susbaint. Tha mi airson gach neach-co-dhùnaidh a bhrosnachadh gu bhith a' tuigsinn gur e so-mhaoin cultarail air leth mòr a tha sa Ghàidhlig agus sna meadhanan aice airson Alba, an RA agus airson an t-saoghal mhòr san fharsaingeachd.

A dh'aindeoin nan dùbhlain maoinicheadh, chan eil càileachd agus dealas nan sgiobaidhean a tha a' libhrigeadh susbaint BBC ALBA gu na sgrionaichean agus na h-ùrlaran againn air lùghdachadh. Tha luchd-amhairc a' cur luach mhòr air susbaint, le cudrom air a chur o chionn ghoirid air an dràma An Clò Mòr, ris an robhar a' coimhead air adhart gu mòr. Aon uair eile b' e am prògram a b' fheàrr a chòrd ri daoine air clàr TBh na Callainn, Cèilidh na Bliadhn' Ùire, a bha a' comharrachadh an tàlant Gàidhlig as fheàrr. Tha a bhith a' libhrigeadh an tàlant seo de shusbaint de dh'ard-chàileachd an urra gu mòr ris na sgilean agus an tàlant a tha aig an sgioba, taobh a-staigh MG ALBA, am BBC agus ar roinn neo-eisimeileach chudromach. Tha mi a' toirt taing dhaibh airson an dealas agus an ealantachd, far a bheil luchd-amhairc aig cridhe gach nì anns a bheil iad an sàs agus far a bheil tuigse gu bheil iad an sàs ann an nì a tha nas fharsaing na dìreach na meadhanan. Tha e deatamach airson an ama ri teachd dhan Ghàidhlig.

Tha feadhainn eile air a thighinn air Bòrd MG ALBA am-bliadhna agus sinn a' cur fàilte air Ingrid NicEanraig agus Calum MacLeòid, a' cur ri ar stèidh de sgilean farsaing agus eadar-dhealaichte. Tha Bòrd MG ALBA air a stiùireadh le dealas soilleir a bhith a' coileanadh an nì as fheàrr airson nam meadhanan Gàidhlig, agus tha mi airson taing a thoirt dhaibh air fad airson na tha iad a' cur ris agus tha mi a' coimhead air adhart ri bhith ag obair còmhla gus ar n-amasan a choileanadh.

Bu mhath leam taing a thoirt do dh'Ailean Dòmhnallach, a bha ann romham, airson na h-obrach aige air fad, chan ann dìreach na dhreuchd mar Chathraiche air MG ALBA ach mar neach a tha air a bhith an sàs sna meadhanan Gàidhlig airson còrr air 40 bliadhna. Tha an dìleab aige air a thaisbeanadh ann an susbaint nam meadhanan Gàidhlig anns an tug e dhuinn raon de phrògraman a bhios sinn a' mealtainn airson bliadhnaichean ri thighinn. Taing mhòr, Ailein!

Is e an dreuchd a tha agam-sa am Bòrd a stiùireadh gus dèanamh cinnteach gum bi MG ALBA a' coileanadh a raon-ùghdarrais agus a' faighinn àm ri teachd seasmhach airson nam meadhanan Gàidhlig. Tha e cudromach gum bi ar luchd-ùidh air fad – ar luchd-amhairc, ar coimhearsnachdan, ar buidhnean maoinicheadh, ar com-pàirtichean agus neach sam bith a tha a' faireachdainn gu bheil àite aige ann an soirbheachas leantainneach na Gàidhlig – togaibh ur guthan ann a bhith a' toirt taic do ar n-obair aig an àm a tha èiginneach.

When BBC ALBA was launched, its budget was expected to increase towards funding three hours of original content per day. However, this did not happen and the growth has never been fully realised. This means that the value of the money available for making programmes and digital content has reduced every year. In the last 12 months broadcast inflation has reached 25% in some areas. By 2027 the money available to MG ALBA will only be worth 50% of the launch budget.

We are also operating within a funding model which is not working.

We need to work with the UK and Scottish Governments and our BBC partner to create a better funding model that increases the budget available for our content producers. MG ALBA has a clear vision and we continue to drive efficiencies in our structures and processes but we need urgent interventions from our funders. To continue to be relevant and to protect the Gaelic language, we need more money.

At MG ALBA, we want to see Gaelic media protected in law. Currently the draft Media Bill at Westminster does not mention Gaelic. We are working hard to change this before the Bill becomes law. I welcome the news that the Department of Culture, Media and Sport (DCMS) are to chair discussions between the BBC, the Scottish Government and MG ALBA as we seek to drive towards a fairer funding model.

We have been clear that any solution must include a funding mechanism to enable us to continue to move to digital platforms, for example YouTube, where our young audiences are. Right now, we are in serious danger of being left behind, which would be extremely damaging for Gaelic, for viewers and for the jobs of our content producers. I urge all decision-makers to understand that Gaelic and its media is a huge cultural asset for Scotland, the UK and the wider world.

Despite the funding challenges, the quality and commitment of the teams delivering BBC ALBA content to our screens and platforms is not diminished. New content is highly appreciated by audiences, with recent highlights including the much-anticipated drama An Clò Mòr. Once again, the highlight of the national TV Hogmanay schedule was Cèilidh na Bliadhn' Ùire, which showcased the best of Gaelic talent. The delivery of this high-quality content is down to the skills and talent across the team, within MG ALBA, the BBC and our vital independent sector. I thank them for their commitment and ingenuity, where audiences are at the heart of everything they do and where there is an understanding that what they do is more than just media. It is vital for the future of the Gaelic language.

There have been other additions to the MG ALBA Board this year where we have welcomed Ingrid Henderson and Calum MacLeod, adding to our wide and varied skills base. The MG ALBA Board is driven by a clear commitment to achieve the best for Gaelic media, and I thank them all for their contribution and look forward to working together to achieve our aims.

I would also like to thank my predecessor, Allan MacDonald, for all his work, not just for MG ALBA in his role as Chair but as someone who devoted over 40 years to Gaelic media. His legacy is showcased in Gaelic media content where he provided us with a range of programmes which we will enjoy for years to come. Taing mhòr, Ailein!

My role is to lead the Board to ensure MG ALBA fulfils its remit and to secure a sustainable future for Gaelic media. It is important that all of our stakeholders – our audiences, our communities, our funders, our partners and anyone who feels they have a stake in the continued success of Gaelic media – raise your voices in support of our work at what is a critical time.



“

Gaelic media is also an essential component of the revitalisation of our language – a catalyst for creativity, skills, learning and jobs.

”

Lèirmheas an Àrd-Oifigeir

Sa bhliadhna a chaidh seachad, ann an suidheachadh de dh'atharrachadh sgiobalta, chuimsich MG ALBA air a bhith a' cur sìos stèidhean airson an ama ri teachd. Gu cruthachail, lean sinn oirnn a' libhrigeadh susbaint a bha a' còrdadh ri luchd-amhairc, lean prògraman orra a' buannachadh ainmeachaidhean agus duaisean tron bhliadhna, agus chùm sinn oirnn a' leudachadh an sruth de cho-obraichean dràma airson an ama ri teachd agus pròiseactan cruthachail eile.

Dh'fhosgail an saoghal suas a-rithist agus thòisich sinn a' siubhal, ged nach robh sinn a' dèanamh uimhir 's a bha sinn ron seo. Bha an staing a thaobh a' chosgais bith-beò, an strì thar na cruinne agus na bacaidhean a thaobh maoin poblach a' cruthachadh sealladh-tìre de bhuaireas agus mì-chinnt, ach taobh a-staigh ar sgioba dlùth-cheangailte dh'obraich sinn cruaidh gus ath-nuadhachadh agus, far an robh feum air, ath-innleachadh ar structairean, pròiseasan agus cultar.

San àrainn air an taobh a-muigh, bha sinn an sàs gu dìreach le Riaghaltas na RA, a' sireadh dìon reachdail agus meadhan maoinachaidh iomchaidh airson craoladh Gàidhlig. An co-bhoinn ris a' BhBC, rinn sinn lèirmheas air com-pàirteachas BBC ALBA agus rinn sinn ullachadh airson molaidhean a dhèanamh sa bhliadhna ionmhais ùir, agus ghabh sinn os làimh an iomadh co-rèiteachadh a bha riatanach airson còraichean agus comas riochdachaidh a dhaingneachadh airson ar mach-chur spòrs thar nan trì bliadhna a tha ri thighinn.

Chief Executive's Review

In the past year, in a climate of rapid change, MG ALBA focused on laying foundations for the future. Creatively, we continued to deliver content that audiences loved, programmes continued to win nominations and awards throughout the year, and we grew the pipeline of future drama collaborations and other creative projects.

The world opened up again and we began to travel, although not as much as before. The cost-of-living crisis, conflict across the globe and public finance constraints painted a landscape of turbulence and uncertainty, but within our close-knit team we worked hard to renew and, when necessary, re-invent our structures, processes and culture.

In the external domain, we engaged directly with UK Government, asking for statutory protections and an adequate funding mechanism for Gaelic broadcasting. With the BBC, we reviewed our BBC ALBA partnership and prepared to make recommendations in the new financial year, and we undertook the many negotiations necessary to secure rights and production capacity for our sports' output for the next three years.

Mar sin, b' e bliadhna a bha ann anns an robh mòran a' tachairt. Aig àm an uair a tha mairsinneachd nam meadhanan Gàidhlig an geall, tha mi pròiseil innse nach robh sùim anns an t-susbaint againn sna meadhanan Gàidhlig a-riamh cho mòr. Ach feumaidh mi cuideachd ur n-aire a tharraing chun an àrd ìre de dhùbhlann a tha romhainn – aig àm nuair a tha farpais làidir a' dol agus cudrom mòra a thaobh atmhorachd – ann a bhith a' leantainn air adhart a' libhrigeadh seirbheis a tha an urra ri maoineachaidhean bliadhna agus mì-chinnteach agus aig nach eil, mar a tha aig na seirbheisean sa Chuimris agus Gaeilge, dìon reachdail sam bith.

Dhearbh a' bhliadhna a chaidh seachad an treand, air an deach stad a chur le Covid, gun robh lùghdachadh a' tighinn air luchd-amhairc TBh gu h-àraidh aig aois 16-44 agus is dòcha luchd-amhairc a' tòiseachadh a' gluasad gu iPlayer – far am facas beagan fàis. Thàinig fàs cuideachd air a bhith a' coimhead bhidiothan goirid air na meadhanan sòisealta agus YouTube.

Am measg soirbheachasan na bliadhna bha meudachadh cudromach san àireamh de dhuaisean a bhuannaich na prògraman againn, deich uile gu lèir, agus clàr BBC ALBA a bha air a shaoibhreachadh le mu £3m de sheilbheachd ann an susbaint MG ALBA, fada os cionn ar targaid. Ghluais SpeakGaelic a-steach dhan dàrna bliadhna aige, leis an ath ìre de ghoireasan bhidio, èisteachd agus teacsa agus, còmhla ris a' BhBC agus Sabhal Mòr Ostaig (SMO) agus le taic bho Bhòrd na Gàidhlig agus Riaghaltas na h-Alba, fhuair sinn na dealasan a bha riatanach airson a' phròiseict a chrìochnachadh agus na goireasan a thoirt gu stairsnich a chomais.

Dh'fhaodadh gu bheil an suidheachadh airson ar riochdairean susbaint cugallach, ach tha sinn a' fantainn air leth misneachail ann, agus taingeil don choimhearsnachd chruthachail air fad a tha, le glè bheag de ghoireasan agus le taic bhon sgioba againn fhèin agus sgioba a' BhBC, air susbaint a tha air leth a riochdachadh sa bhliadhna a chaidh seachad. Tha susbaint Ghàidhlig nam meadhanan mar bhuille cridhe an adhbhair a tha sinn ann an seo. Tha mi cinnteach gum bi sibh air ur brosnachadh ma leughas sibh an Lèirmheas Luchd-amhairc a tha a' leantainn seo.

Cha bhiodh càil dhen seo comasach às aonais co-obrachadh – an toiseach leis a' BhBC ach cuideachd le Sgrìn Alba, Institiud Film Bhreatainn (BFI), Aonadh Craolaidh na h-Eòrpa (EBU) agus ar co-chraoladairean chànanan Ceilteach eile. Nas fharsainge na an sgrion, tha sinn air obrachadh le SMO agus Bòrd na Gàidhlig agus tha sinn pròiseil a bhith mar chom-pàirtiche leotha ann a bhith a' libhrigeadh SpeakGaelic agus LearnGaelic gu leantainneach. Tha e na adhbhar molaidh gu bheil faisg air leth mhillean neach air tadhal air na làraich-lìn ionnsachaidh tron bhliadhna.

Tha sinn cuideachd toilichte gun urrainn dhan BhBC a-nis BBC ALBA a libhrigeadh air Àrd Dheifinisean air gach ùrlar ach a-mhàin an ùrlar didseatach talmhaidh (Freeview), oir chan eil seo comasach fhathast. Leis gu bheil mòran den luchd-amhairc an urra ri Freeview, tha sinn a' cur cudrom air a' BhBC fuasgladh fhaighinn air a' mhì-rèite seo a thaobh solar seirbheis eadar BBC ALBA agus seirbheisean eile a tha aig a' BhBC.

Tron bhliadhna ghabh MG ALBA agus am BBC os-làimh lèirmheas com-pàirteachais a nì molaidhean tràth sa bhliadhna ionmhais ùir. Tha sinn cuideachd a' sùileachadh gun tèid aithisg neo-eisimeileach a thoirt dhuinn mu eaconamas na roinne riochdachaidh aig an aon àm. Bidh an dà phìos obrach sin mar stèidh airson ro-innleachdan obrachaidh agus chruthachail ùra sa bhliadhna a tha romhainn.

Tha na meadhanan Gàidhlig cuideachd mar cho-phàirt riatanach de dh'ath-bheothachadh ar cànan – catalist airson cruthaileachd, sgilean, ionnsachadh agus obraichean. Chom-pàirtich barrachd dhaoine ann am FilmG na bliadhna-sa na ann am bliadhna a-riamh roimhe agus thug an sgeama trèanaidh sia mìosan, stèidhichte air raon de phròiseactan, a' gabhail a-steach dràma An Clò Mòr agus ann an com-pàirteachas le Comhairle nan Eilean Siar agus Sgrìn Alba, cothrom nach robh a-riamh ann roimhe do shianar luchd-trèanaidh. Tha iad sin, agus ar branndan ionnsachaidh, LearnGaelic agus SpeakGaelic, a' cur nì luachmhor ri iomairt Adhartas nas Luaithe aig Riaghaltas na h-Alba.

Mar thoradh air ar dèanadas ionmhasail tron bhliadhna bha easbhaidh sa bhuidseat airson na bliadhna de £564k a bha a rèir na bhathar a' sùileachadh leis gun do chleachd sinn cùl-stòr a bha againn bhon àm ron seo. Tha tuilleadh conaltraidh air a chur an cèill san Lèirmheas Ghnìomhan & Ghnothaichean.

Anns a' cho-dhùnadh, bu mhath leam taing a thoirt don Bhòrd againn agus do mo cho-obraichean, a' gabhail a-steach feadhainn a dh'fhalbh no a thàinig tron bhliadhna. Chan eil cùisean air a bhith furasta aig amannan, ach tha sinn a' cur sìos bun-stèidh airson àm ri teachd a bhios seasmhach agus, bho ar stèidh làidir a thaobh ar n-eachdraidh, sgil, tàlant, deòin agus dìcheall, tha sinn deiseil agus deònach gluasad air adhart a' coileanadh nan atharrachaidhean a tha riatanach ann a bhith a' dèanamh an ama ri teachd seasmhach.

So, it was an eventful year. At a time when the survival of Gaelic media is at stake, I am proud to report that appreciation of our Gaelic media content has never been higher. But I must also point out the high degree of challenge – at a time of ferocious competition and high inflationary pressures – in continuing to deliver a service that depends on annual and uncertain funding allocations and which, unlike the Welsh and Irish language services, has no statutory protections.

The past year confirmed the trend, interrupted by Covid, of diminishing linear TV audiences especially in the 16-44 age group and perhaps the beginning of some migration of viewership to the iPlayer – which saw some growth. Short-form video views on social media and YouTube also enjoyed growth.

Among the successes of the year was a marked increase in the number of awards won by our programmes, ten in total, and a BBC ALBA menu which was enriched by some £3m of third-party investment in MG ALBA content, well above our target. SpeakGaelic moved into its second year, with the next level of video, audio and text resources and, with the BBC and Sabhal Mòr Ostaig (SMO) and supported by Bòrd na Gàidhlig and the Scottish Government, we secured the commitments necessary to complete the project and take the resources up to the threshold of proficiency.

The situation for our content producers may be precarious, but we remain supremely confident in, and grateful to, the entire creative community which, on scant resources and supported by our own team and that of the BBC, has produced some quite exceptional content in the past year. Gaelic media content is the living heartbeat of what we are here for. I am sure you will be inspired if you read the Audience Review which follows.

None of that would be possible without collaboration – firstly with the BBC but also with Screen Scotland, the British Film Institute (BFI), the European Broadcasting Union (EBU) and our fellow Celtic language broadcasters. Beyond screen, we have worked with SMO and Bòrd na Gàidhlig and are proud to partner with them in the ongoing delivery of SpeakGaelic and LearnGaelic. Impressively, there were almost half a million visitors to the learning websites during the year.

We are also pleased that the BBC now delivers BBC ALBA on High Definition on all platforms except digital terrestrial (Freeview), which remains elusive. Given that so many viewers are dependent on Freeview, we urge the BBC to find a solution to remove this discrepancy of service provision between BBC ALBA and other BBC services.

During the year MG ALBA and the BBC undertook a partnership review which will make recommendations early in the new financial year. We also expect to take delivery of an independent report on the economics of the production sector at the same time. These two pieces of work will be the bedrock for new operational and creative strategies in the year ahead.

Gaelic media is also an essential component of the revitalisation of our language – a catalyst for creativity, skills, learning and jobs. Participation in FilmG broke another record and a six-month training scheme around a range of projects, including the An Clò Mòr drama and in partnership with Comhairle nan Eilean Siar and Screen Scotland, gave unrivalled opportunity to six trainees. These, together with our learning brands, LearnGaelic and SpeakGaelic, made a valuable contribution to the Scottish Government's Faster Rate of Progress initiative.

Our financial performance for the year resulted in a deficit for the year of £564k which was in line with expectations as we utilised reserves built up in the previous period. Further discussion is set out in the Activities & Business Review.

Finally, I pay tribute to our Board and my staff colleagues, including those who left or joined during the year. It has not been easy at times, but we are laying the foundations for a sustainable future and, from our strong base of track record, skill, talent, will and determination, are ready to push forward with making those changes that are necessary to secure the future.

Soirbheachas air Sgrion

Success on Screen



Royal Television Society (RTS) Northern Ireland

Children's and/or Animation

Sol

Paper Owl Films



Celtic Media Festival

Children's Programme

Sol

Paper Owl Films



Royal Television Society (RTS) Scotland

Documentary and Specialist Factual: Arts

Cèol is Cràdh

Sgeul Media



Royal Television Society (RTS) Scotland

Children's

Cùm Sùil Orm

Corran Media



Celtic Media Festival

Spirit of the Festival

Trusadh – Afro-Gàidheil

MacTV



Celtic Media Festival

Live Music Programme

Cuirm @ Celtic: Duncan Chisholm

Beezr Studios



Royal Television Society (RTS) Scotland

Live Event

Na Trads 2021

Beezr Studios



Chinh India Kids Film Festival

Films Up To 30 Minutes

Aonghas: Miann na Mara | A Wish for the Waves

Macanta Media



Aryan International Children's Film Festival of Jaipur INDIA

Short Fiction (Special Jury Mention)

Cùm Sùil Orm

Corran Media



Aryan International Children's Film Festival of Jaipur INDIA

Short Fiction (2nd Place)

The Piano

MacTV



Lèirmheas Ghnìomhan & Ghnothaichean

Ullachaidhean airson maoinachadh agus lìbhrigeadh seirbheis craolaidh làir-chlaistinneach Gàidhlig

San t-Samhain 2021, dh'fhoillsich MG ALBA a phrìomhachasan airson nan còig bliadhna ri teachd ann an Lèirsinn: Mapa Slighe airson nam Meadhanan Gàidhlig. Am measg nam prìomhachasan sin bha:

- Ullachadh reachdail airson Seirbheis Mheadhanan Poblach Gàidhlig
- Aonta seilbheachd ùr airson nam meadhanan Gàidhlig
- Aonta ùr eadar am BBC agus MG ALBA

Tron bhliadhna, ghabh MG ALBA os làimh mòran obair tagraidh is conaltraidh gus dèanamh cinnteach gum biodh craoladh Gàidhlig air a ghabhail a-steach ann an reachdas Pàrlamaid na RA a tha ri thighinn. Mar thoradh air an sin, thuir Pàipear Geal Riaghaltas na RA, a chaidh fhoillseachadh air 28 Giblean 2022:

"Tha an Riaghaltas ag aithneachadh na tha MG ALBA a' cur ri beatha agus sunnd luchd-labhairt na Gàidhlig air feadh na h-Alba agus na RA, a' gabhail a-steach a chom-pàirteachas sònraichte leis a' BhBC ann an solar BBC ALBA. Feumaidh an leithid de chom-pàirteachas dèanamh cinnteach gum bi susbaint Ghàidhlig àrd-chàileachdail, eadar-mheasgte, ri fhaighinn gu furasta gus am bi cultar na Gàidhlig air a dhìon anns na bliadhnaichean ri teachd. Tha sinn cuideachd ag aithneachadh gu bheil cinnt mu mhaoinachadh san àm ri teachd cudromach airson gun urrainn dha MG ALBA lìbhrigeadh airson luchd-labhairt na Gàidhlig."

¹ Pàipear Geal Craolaidh Riaghaltas na RA, Màrt 2022, duilleag 21

Activities & Business Review

Arrangements for the funding and delivery of a Gaelic audio-visual broadcast service

In November 2021, MG ALBA published its priorities for the next five years in Lèirsinn: A Route Map for Gaelic Media. Those included:

- Statutory provision for Gaelic Public Service Media
- A new investment accord for Gaelic media
- A new agreement between the BBC and MG ALBA

During the year, MG ALBA undertook a significant amount of advocacy and engagement work to ensure that Gaelic broadcasting would be included in forthcoming legislation of the UK Parliament. Consequently, the UK Government's White Paper, published on 28 April 2022, stated:

"The Government recognises the hugely valuable contribution that MG ALBA makes to the lives and wellbeing of Gaelic speakers across Scotland and the UK, including through its unique partnership with the BBC in the provision of BBC ALBA. Such a partnership must ensure high quality, diverse Gaelic language content continues to be readily available so that Gaelic culture is protected in the years to come. We also recognise that certainty of future funding is important for MG ALBA being able to deliver for Gaelic speakers."



¹ UK Government Broadcasting White Paper, March 2022, page 21



BBC ALBA

Cha robh dreachd Bile nam Meadhanan, a chaidh fhoillseachadh air 20 Màrt 2023, a' moladh ullachaidhean reachdail sam bith airson nam meadhanan Gàidhlig. Mhol e dleastanas ùr air Ofcom a thaobh iomchaidheachd susbaint mhion-chànanan (air a mhìneachadh mar Cuimris, a' Ghàidhlig mar a thathar ga bruidhinn ann an Alba, Gaeilge, Albais, Albais Uladh no Còrnais).

Tha Riaghaltas na RA air innse gum b' fheàrr leotha fuasgladh neo-reachdail a lorg airson craoladh Gàidhlig san àm ri teachd tro chòmhraidhean le luchd-ùidh, a tha iad a' moladh a stiùireadh, agus tron ath Chead Craolaidh a' BhBC. Ann an 2023-24, cumaidh MG ALBA a' dol an sàs ann an dòigh chuideachail.

Lean MG ALBA a' conaltradh le Ministearan na h-Alba, Riaghaltas na h-Alba agus le buill Pàrlamaid na h-Alba tron bhliadhna.

Chruthaich am BBC agus MG ALBA ochd sruthan obrach eadar-dhealaichte gus sgrùdadh a dhèanamh air èifeachdas obrachaidh com-pàirteachas BBC ALBA agus gus tobraichean ùra luach is maoinachaidh a sgrùdadh. Is e toradh chudromach a bhios san amharc Aonta Com-pàirteachais ùr eadar MG ALBA agus am BBC ann an 2023-24.

The draft Media Bill, published on 20 March 2023, did not propose any statutory provisions for Gaelic media. It did propose a new obligation on Ofcom regarding the sufficiency of minority language content (defined as including Welsh, the Gaelic language as spoken in Scotland, Irish, Scots, Ulster Scots or Cornish).

UK Government has signalled its preference to find a non-statutory solution for the future of Gaelic broadcasting through stakeholder discussions, which it proposes to lead, and through the next BBC Charter Review. In 2023-24, MG ALBA will continue to engage constructively.

MG ALBA continued to engage with Scottish Ministers, the Scottish Government and with members of the Scottish Parliament during the year.

The BBC and MG ALBA created eight separate workstreams to review the operational efficiency of the BBC ALBA partnership and to explore new sources of value and funding. A significant intended outcome will be a new Partnership Agreement between MG ALBA and the BBC in 2023-24.

Am Bòrd & Comataidhean

Thàinig teirm Ailean Dhòmhnallaich mar Chathraiche gu crìch air 31/12/22 agus thàinig Iain Moireasdan na àite air 1/1/23.

Ann an 2022-23, choinnich Bòrd MG ALBA sia tursan, le trì de na coinneamhan sin le Ailean Dhòmhnallach sa Chathair agus trì le Iain Moireasdan na Chathraiche.

Am measg nam prìomh raointean ris an do dhèilig am Bòrd bha:

Prìomh Chomharran Dèanadais ràitheil agus bliadhna (KPIan)	Structar agus tuarastal luchd-obrach
Cunntasan riaghlaidh ràitheil	Solarachadh is maoinachadh san àm ri teachd, a' gabhail a-steach ùrachaidhean air sgrùdadh com-pàirteachais BBC ALBA agus conaltradh le prìomh luchd-ùidh leithid am BBC, Ofcom, Riaghaltas na h-Alba agus Riaghaltas na RA
Riarachaidhean agus aontaidhean ionmhais	Prìomhachasan maoinachaidh susbaint, a' gabhail a-steach measgachadh gnè susbaint, còraichean, riochdachadh, tàlant agus ceadan a tha riatanach fo na Riaghailtean Ionmhasail airson cosgaisean mòra a thathar a' moladh
Ath-sgrùdadh agus aonta phoileasaidhean	Cumhachan lomraidh airson lèirmheas san roinn riochdachaidh
Aithisgean Slàinte & Sàbhailteachd agus Àrainneachdail	Rannsachadh
Manaidseadh riosgan agus miann riosg	Trèanadh roinne
Cunntasan Reachdail agus aithisg an Neach-sgrùdaidh bhon Taobh a-muigh	Beachdan agus trèanadh bhall
Aithisgean Comataidh	
Amasan an Àrd-Oifigeir	
Planadh eagrachail, Plana Obrachaidh (aon bhliadhna) agus Plana Corporra (trì bliadhna)	

Board & Committees

Allan MacDonald's term as Chairperson came to an end on 31/12/22 and he was succeeded by John Morrison on 1/1/23.

In 2022-23, the MG ALBA Board met on six occasions, with three of those meetings under the chairmanship of Allan MacDonald and three with John Morrison in the Chair.

The main areas addressed by the Board included:

Quarterly and annual Key Performance Indicators (KPIs)	Future provision and funding, including updates on the BBC ALBA partnership review and engagement with key stakeholders such as the BBC, Ofcom, the Scottish Government and the UK Government
Quarterly management accounts	Content funding priorities, including content genre mix, rights, production, talent and authorisations required by the Financial Regulations for proposed major expenditures
Financial allocations and approvals	Terms of Reference for a production sector review
Policy review and approval	Research
Health & Safety and Environmental reports	Sector training
Risk management and appetite	Members' feedback and training
Statutory Accounts and External Auditor's report	
Committee reports	
CEO objectives	
Organisational planning, Operational Plan (one year) and Corporate Plan (three years)	
Staffing structure and remuneration	

Choinnich a' Chomataidh Sgrùdaidh is Dearbhaidh ceithir tursan ann an 2022-23 le Iain Mac a' Mhaoilein sa Chathair. Bheachdaich a' Chomataidh air:

Aithisg an Luchd-sgrùdaidh bhon Taobh a-muigh do na Buill air na h-aithrisean ionmhasail airson 2021-22

Toraidhean ionmhasail ràitheil, KPlan, an Clàr Riosgan agus na molaidhean bho bhùth-obrach miann riosg

Stèidheachadh Frèam-obrach Dearbhaidh agus gnìomhan eile airson gealltanasan luach an airgid a neartachadh

Leantainneachd ghnòthachais

Ath-nuadhachadh phoileasaidhean, a' gabhail a-steach Còd Giùlain nam Ball, Gnàth-riaghailtean agus Sgeama Tiomnachaidh is Rianachd

Aithisgean gèillidh a thaobh poileasaidh Slàinte is Sàbhailteachd agus Àrainneachdail

Poileasaidh cunntasachd

Poileasaidh chùl-stòran

Dion-saidhbear

The Audit & Assurance Committee met on four occasions in 2022-23 under the chairmanship of Iain MacMillan. The Committee considered:

The External Auditor's report to the Members on the financial statements for 2021-22

Quarterly financial results, KPIs, the Risk Register and the recommendations from a risk appetite workshop

The establishment of the Assurance Framework and other actions intended to strengthen value for money assurances

Business continuity

Policy renewal, including the Members' Code of Conduct, Standing Orders and Schemes of Delegation and Administration

Compliance reports on Health & Safety and Environmental policy

Accounting policy

Reserves policy

Cybersecurity

Choinnich Comataidh a' Chathraiche ceithir tursan ann an 2022-23. Bheachdaich a' Chomataidh air:

Obrachadh an dèidh Covid agus tilleadh don oifis, a' gabhail a-steach ro-uallach agus poileasaidhean obrach sùbailte

Lèirmheas peinnsein

Poileasaidh uallach corporra agus sòisealta

Plana trèanaidh a' Bhùird

Measadh agus amasan an Àrd-Oifigeir

Ballrachd a' Bhùird – fastadh Cathraiche agus structar comataidhean a' Bhùird

Meatrags Sgilean a' Bhùird agus feumalachdan bhall

An aithisg bhliadhnaile HR, agus gu sònraichte sunnd luchd-obrach

Poileasaidh agus planadh àrainneachdail

Cur an dreuchd Cathraiche

Feumalachd a thaobh luchd-obrach san àm ri teachd

Poileasaidh pàighidh airson 2023-24

The Chair's Committee met on four occasions during 2022-23. The Committee discussed:

Post-Covid and return to office, including stress and agile working policies

Pension review

Corporate and social responsibility policy

Board training plan

CEO appraisal and objectives

Board membership – Chair appointment and the Board's committee structure

The Board Skills Matrix and member requirements

The annual HR report, and specifically staff wellbeing

Environmental policy and planning

Chair appointment

Future staffing needs

Pay policy for 2023-24

Lean obair air adhart le seiseanan air-loidhne do bhuill a' Bhùird gan lìbhrigeadh le measgachadh de dh'eileamaidean trèanaidh agus conaltradh le àrd-stiùirichean anns na roinnean sgrìon agus poblach. Lean cuideachd taisbeanadh toraidhean ràitheil air-loidhne, a' leigeil le Buill KPlan a cho-chothromachadh agus a dheasbad ann an suidheachadh neo-foirmeil mus tèid beachdachadh orra gu foirmeil aig coinneamhan Comataidh no Bùird.

Work continued with online sessions for Board members being delivered with a mix of training elements and engagement with senior leaders in the screen and public sectors. A quarterly online results presentation also continued, allowing Members to assimilate and discuss KPIs in an informal setting in advance of formal consideration at Committee or Board meetings.

BROADCAST

BEST PLACES TO WORK IN TV 2023

Daoine

Ann an 2022-23, chùm MG ALBA a Dhuais Phlatanaim le Creideas nar Cosnaichean, an Duais Òir le Creideas nar Cosnaichean Òga, agus Duais Òir airson "We Invest in Wellbeing". Chaidh MG ALBA aithneachadh aon uair eile le Broadcast Magazine mar aon de Na h-Àiteachan as Fhèarr airson Obair ann an Craoladh san RA.

Chomharraich fios air ais bho luchd-obrach gun robh beagan dùbhlain aig cuid a bhith ag atharrachadh gu pàtrain obrach sùbailte, ach lùghdaich seo mar a chaidh a' bhliadhna air adhart agus chaidh atharrachaidhean a dhèanamh. Bha atharrachadh luchd-obrach aig MG ALBA cuideachd, nam measg an Stiùiriche Susbaint Ioma-ùrlar agus am Manaidsear Ionnsachaidh a' fàgail an cuid dreuchdan, agus chaidh na h-obraichean seo a lìonadh bhon taobh a-staigh.

Chuir MG ALBA plana air bhog airson cruth-atharrachadh eagrachail le fòcas air togail sgilean agus gabhail ri dòigh-smaoineachaidh nas coimeirsealta. Tha trì raointean fòcais ann: (1) sgilean dhaoine agus coidseadh; (2) sgilean rianachd gnìomhachais; agus (3) eòlas ann an raon nam meadhanan didseatach. Chaidh buidheann de luchd-obrach gu saor-thoileach gu bhith nan coidsichean agus tha iad air tòiseachadh air an trèanadh. Anns a' bhliadhna ionmhais 2023-24, leudaichidh an cruth-atharrachadh gu prògraman rianachd gnìomhachais, ùrachadh shiostaman agus ùrlar didseatach agus ceannardas margaidheachd susbaint didseatach.

People

In 2022-23, MG ALBA maintained its Platinum Award by Investors in People, Gold Award by Investors in Young People, and Gold Award for "We Invest in Wellbeing". MG ALBA was once again recognised by Broadcast Magazine as one of the UK's Best Places to Work in Broadcasting.

Staff feedback indicated that some experienced a measure of challenge adapting to agile working patterns, but this abated as the year progressed and adjustments were made. MG ALBA also experienced staff turnover including the departure of the Director of Multiplatform Content and our Learning Manager, both of which were replaced from within.

MG ALBA set in motion a plan for organisational transformation focused on skills acquisition and adoption of a more commercial mindset. There are three areas of focus: (1) people skills and coaching; (2) business management skills; and (3) digital media domain expertise. A cohort of staff volunteered to become coaches and have started their training. In the financial year 2023-24, the transformation will extend to business management programmes, systems renewal and digital platform and digital content marketing leadership.

9

SpeakGaelic

Chrìochnaich SpeakGaelic an treas bliadhna de mhaoineachadh agus an dàrna bliadhna libhrigidh. Air a stiùireadh le MG ALBA, air a libhrigeadh ann an com-pàirteachas le SMO agus am BBC, agus air a mhaoineachadh le Riaghaltas na h-Alba, Bòrd na Gàidhlig agus am BBC, chaidh SpeakGaelic a chur air bhog san Dàmhair 2021 agus ro dheireadh 2024 bidh e air sia ìrean de 13 aonadan ionnsachaidh a libhrigeadh (A1, A2, B1a, B1b, B2a, B2b) air telebhisean, rèidio, iPlayer a' BhBC agus air Sounds, YouTube, na meadhanan sòisealta, air-loidhne agus ann an clasaichean.

SpeakGaelic

SpeakGaelic completed its third year of funding and its second year of delivery. Led by MG ALBA, delivered in partnership with SMO and the BBC, and funded by the Scottish Government, Bòrd na Gàidhlig and the BBC, SpeakGaelic launched in October 2021 and by the end of 2024 will have delivered six levels of 13 learning units (A1, A2, B1a, B1b, B2a, B2b) on television, radio, BBC iPlayer and Sounds, YouTube, social media, online and in classrooms.



Speak
Gaelic

10



Cùisean obrachaidh

Anns a' bhliadhna, libhrig sgiobaidhean obrachaidh agus prògramaidh na seanail 44 uair a thìde de cheangalan agus mu 186 uair a thìde de stuth mheadhanan a bha air a dhearbhadh tro sgrùdadh teicnigeach gu robh e deiseil airson a chur a-mach air an t-seanail, a thuilleadh air a bhith a' toirt taic do riochdachaidhean agus tachartasan leithid FilmG. A thuilleadh air an sin, chruthaich sgiobaidhean an Aonad Dhidseataich agus Ionnsachaidh 3,370 agus 676 mionaid de shusbaint ann an cruth goirid fa leth airson BBC ALBA, meadhanan sòisealta LearnGaelic agus SpeakGaelic agus seanailean meadhanan didseatach.

Leis a' ghniomhachas craolaidh a' gluasad gu ruige susbaint lèir-choltachaidh le stòras sgòth-dhidseataich agus riochdachaidh, tha MG ALBA a' cumail suas ri na h-atharrachaidhean seo, a' toirt a-steach siostaman IP stèidhichte air lionra, a ruitheas taobh ri taobh ri siostaman traidiseanta. Bithear a' cleachdadh sruthan-obrach fèin-ghluasadach airson dreach agus tar-chòdachadh airson libhrigeadh ioma-ùrlair.

Operations

In the year, MG ALBA's channel operations and presentation teams delivered 44 hours of junctions and around 186 hours of broadcast compliant media to BBC ALBA playout, as well as supporting productions and events such as FilmG. In addition, the Digital and Learning teams created or versioned 3,370 and 676 minutes of short-form content respectively for BBC ALBA, LearnGaelic and SpeakGaelic social media and digital media channels.

As the broadcast industry moves towards virtualised content with cloud-based storage and production, MG ALBA has kept track with the pace of change, introducing IP network-based systems to complement traditional systems. Automated workflows for versioning and transcoding are deployed for multi-platform delivery.

Maoineachadh

Tron bhliadhna chaidh maoineachadh a bharrachd de £540,000 fhaighinn bho Riaghaltas na h-Alba airson a' phròiseact SpeakGaelic, £30,000 airson bùthan-obrach FilmG agus £10,000 airson uidheamachd do chom-pàirtichean FilmG. Thug Bòrd na Gàidhlig seachad maoineachadh cuideachd airson goireasan seòmar-teagaisg agus luchd-oideachaidh SpeakGaelic a chruthachadh agus airson gnìomhan ionnsachaidh air na meadhanan sòisealta. Lean cùmhnantan solair fad-ùine a thòisich air 1 Iuchar 2021, a' toirt cnàimh-droma do chlàr-ama BBC ALBA, a' dèanamh suas 63% de chaitheamh MG ALBA air subsaint ach a' toirt seachad 88% de na nuadh-uairean maoinichte le MG ALBA a chaidh a chraoladh sa bhliadhna.

Funding

During the year additional funding of £540,000 was received from the Scottish Government towards the SpeakGaelic project, £30,000 for FilmG workshops and £10,000 for equipment for FilmG participants. Bòrd na Gàidhlig also provided funding for the creation of SpeakGaelic classroom and tutor resources and for learning social media activities. Long-term supply deals which commenced on 1 July 2021 continued to provide the backbone of the BBC ALBA schedule, accounting for 63% of MG ALBA spend on content but supplying 88% of MG ALBA funded original hours broadcast in the year.





Dèanadas ionmhasail & obrachaidh

Ann an 2022-23 chosg MG ALBA £9.8m gu dìreach le 24 diofar chompanaidhean riochdachaidh ann a bhith a' cruthachadh 407 uairean a thìde de phrògraman. Den sin, chaidh £9.1m a chosg an lùib na roinne riochdachaidh neo-eisimeilich, mòran dheth an cois pasgan de nithean a bhrosnaicheadh leasachadh tàlant, sgilean agus a' Ghàidhlig.

Chunnacas sa bhliadhna teachd-a-steach airson MG ALBA de £13.6m (2022: £13.6m), le £13.4m (2022: £13.4m) a' tighinn bho thabhartas gus-cuideachadh Riaghaltas na h-Alba agus £0.2m (2022: £0.2m) bho mhaoin phròiseict agus theachd a-steach airson seirbheisean agus goireasan.

San Aithris air Teachd-a-Steach Iomlan aig deireadh na bliadhna bha easbaidh an dèidh chìsean ann de £564k an coimeas ri easbaidh de £199k ann an 2022. Bha seo mar thoradh air caiteachas air a thoirt air adhart bhon bhliadhna roimhe.

Tha an Aithris air an t-Suidheachadh Ionmhasail aig deireadh na bliadhna a' sealltainn gun robh stoc phrògraman no prògraman a bhathar ag ullachadh de luach £4.5m (2022: £4.7m) agus cùl stòr deireadh bliadhna de £0.9m (2022: £1.2m), le chèile a rèir poileasaidh. Tha gealltanasan de £6.6m (2022: £12.2m) thar trì bliadhna cuideachd ri fhaicinn am-bliadhna. Tha iad seo a' riochdachadh sa mhòr-chuid cunnraidhean solar phrògraman ioma-bhliadhna a chaidh aontachadh suas gu 2024.

Financial & operational performance

In 2022-23, MG ALBA spent £9.8m directly with 24 different production companies on the creation of 407 hours of programmes. Of that, £9.1m was spent with the independent production sector, much of it in tandem with a package of measures intended to foster the development of talent, skills and Gaelic language.

The year saw income for MG ALBA of £13.6m (2022: £13.6m), of which £13.4m (2022: £13.4m) came from Scottish Government grant-in-aid and £0.2m (2022: £0.2m) came from project funding and charges for services and facilities.

The end-of-year Statement of Comprehensive Income reported a deficit after taxation of £564k compared with a deficit of £199k in 2022. This was as a result of expenditure carried over from the previous year.

The end-of-year Statement of Financial Position shows programmes in stock or in production of £4.5m (2022: £4.7m) and year-end cash reserves of £0.9m (2022: £1.2m), both in line with policy. Future commitments of £6.6m (2022: £12.2m) over three years are also disclosed this year. These represent mainly multi-annual programme supply contracts agreed up until 2024.

Prìomh Chomharran Dèanadais

KPI	Slat-tomhais	Targaid	Coileanadh	Trend 3 bliadhna		
				2021	2022	2023
▲ Ruigse	Seallaidhean susbaint iPlayer	3.6m	3.7m			
▲ Ruigse	Seallaidhean susbaint goirid	5.6m	5.9m			
▼ Ruigse <i>Tùsan: TRP/TNS*</i>	Ruigse TBh seachdaineil	55% (Gàidhlig) 7% (Nàiseanta)	50% (Gàidhlig) 7% (Nàiseanta)			
▲ Càileachd <i>Tùsan: TRP/TNS</i>	Luachadh an luchd-amhairc A-mach à 10	8 (Gàidhlig) 7 (Nàiseanta)	8.6 (Gàidhlig) 7.7 (Nàiseanta)			
▲ Luach	Co-mhaoineachadh treas-phàrtaidh phrògraman air sgrion	£1.2m	£3.1m			
▲ Còrdadh <i>Tùs: TRP</i>	Aonta le Aithrisean Ro-innleachd A-mach à 10	8.4	8.4			
▼ Buaidh <i>Tùs: TNS</i>	Mothachadh nàiseanta mu BBC ALBA	80%	75%			
▲ Ionnsachadh	Luchd-cleachdaidh fa leth gach mìos	44k LearnGaelic 3.7k SpeakGaelic	44k LearnGaelic 5.4k SpeakGaelic			
▲ Com-pàirteachas	Filmichean air an cur a-steach gu FilmG	90+ film air an cur a-steach	107			
▲ Càileachd	Duaisean airson susbaint BBC ALBA	6	10			

*TRP Research às leth MG ALBA
Kantar TNS Scottish Opinion Survey

Key Performance Indicators

KPI	Metric	Target	Actual	3 year trend		
				2021	2022	2023
▲ Reach	i-Player content views	3.6m	3.7m			
▲ Reach	Short-form content views	5.6m	5.9m			
▼ Reach <i>Sources: TRP/TNS*</i>	Weekly TV reach	55% (Gaelic) 7% (National)	50% (Gaelic) 7% (National)			
▲ Quality <i>Sources: TRP/TNS</i>	Audience appreciation Score out of 10	8 (Gaelic) 7 (National)	8.6 (Gaelic) 7.7 (National)			
▲ Value	3rd party programme co-finance on screen	£1.2m	£3.1m			
▲ Approval <i>Source: TRP</i>	Agreement with Strategy Statements Score out of 10	8.4	8.4			
▼ Impact <i>Source: TNS</i>	National awareness of BBC ALBA	80%	75%			
▲ Learning	Unique users per month	44k LearnGaelic 3.7k SpeakGaelic	44k LearnGaelic 5.4k SpeakGaelic			
▲ Participation	FilmG film entries	90+ FilmG entries	107			
▲ Quality	Awards for BBC ALBA content	6	10			

*TRP Research on behalf of MG ALBA
Kantar TNS Scottish Opinion Survey

Lèirmheas Luchd-amhairc

Tha an sealladh-tìre sa bheil na seanailean Craoladh Seirbheis Poblach (PSB) ag obrachadh a' leantainn air adhart a bhith air leth farpaiseach agus ann an 2022-23 bha BBC ALBA an sàs ann am farpais bho chuid de thachartasan agus sgeulachdan mòra an t-saoghail, a' gabhail a-steach Cupa na Cruinne FIFA 2022 ann an Qatar agus bàs na Banrigh Ealasaid II. B' e an àireamh chuibheasach de luchd-amhairc Gàidhlig 49.7%, le 6.7% de luchd-amhairc gu nàiseanta. Bha seallaidhean luchd-amhairc iPlayer aig 3.7m, beagan nas motha na a' bhliadhna a chaidh seachad ach gun a bhith fhathast a' dèanamh suas an àireamh ri linn a' chrìonaidh ann an ruigsinneachd loidhneach. Mheudaich seallaidhean agus dol an sàs le BBC ALBA thar ùrlaran meadhanan sòisealta gu dìreach beagan nas lugha na sia millean sealladh agus meudachadh de 41% de dhol an sàs.



14



15



16

Audience review

The landscape in which Public Service Broadcasting (PSB) channels operate continues to be highly competitive and in 2022-23 BBC ALBA faced competition from some of the world's biggest events and stories, including the FIFA World Cup 2022 from Qatar and the death of Her Majesty Queen Elizabeth II. The average weekly reach of the Gaelic audience was 49.7%, with 6.7% reach in the national audience. iPlayer views were 3.7m, slightly increased from last year but not yet compensating for the decline in linear reach. BBC ALBA views and engagement increased across social media platforms to just under six million views and a 41% increase in engagement.



17

Speak Gaelic

Ionnsachadh

Lean SpeakGaelic air adhart le bhith air a riochdachadh, a' cur ris an taghadh de sho-mhaoin thar-ùrlair a tha ri fhaotainn do luchd-ionnsachaidh na Gàidhlig. Bha a' mhòr-chuid de sreath a dhà agus sreath a trì, le 13 prògraman anns gach fear, a' podcastadh air BBC Sounds agus air a sgaoileadh air Radio nan Gàidheal, air am foillseachadh rè an ama seo. Tha sreath a trì a' toirt luchd-ionnsachaidh gu ìre eadar-mheadhanach air Frèam-obrach Cumanta Eòrpach de Reifreans airson Cànanan.

Chaidh stuthan ionnsachaidh air-loidhne fhoillseachadh gus taic a thoirt do gach prògram, agus bha sa choitcheannas 5,500 neach fa-leth a' tadhal air làrach-lìn SpeakGaelic gach mìos. Tha meudachadh air a thighinn air luchd-leantainn agus luchd-clàraidh nam meadhanan sòisealta. Tha an amhairc gu cuibheasach aig mu 6,000 luchd-amhairc agus 3,500 luchd-èisteachd thar BBC iPlayer agus BBC Sounds agus 5,200 neach eile gach mìos air YouTube a' gabhail a-steach luchd-amhairc eadar-nàiseanta.

Tha LearnGaelic a' leantainn air adhart a bhith mar cheann-uidhe air a bheil meas aig luchd-ionnsachaidh le mu 44,000 neach-tadhail fa-leth a' dol chun làrach-lìn, agus am faclair a' fantainn mar phrìomh ghoinneas.

Learn Gaelic

Learning

SpeakGaelic continued in production, augmenting the suite of cross-platform assets available to learners of Gaelic. The bulk of series two and series three, each with 13 programmes, podcasts on BBC Sounds and transmission on Radio nan Gàidheal, were published in the period. Series three takes learners to the intermediate stage of proficiency on the Common European Framework of Reference for Languages.

Online learning materials were published to support each programme, with the SpeakGaelic website attracting an average of 5,500 unique visitors per month. There has been an increase in social media followers and subscribers. Viewing is steady at an average of around 6,000 viewers and 3,500 listeners across the BBC iPlayer and BBC Sounds and a further 5,200 per month on YouTube including international viewers.

LearnGaelic remains a popular destination for learners with around 44,000 unique visitors to the website, with the dictionary remaining a key resource.



Clann

Taobh ri taobh ris na dràmathan chloinne Triùir aig Tri (Sorbier Productions) agus Dad Sam Bith (macTV), chuir BBC ALBA fàilte air dreathan de shàr riochdachaidhean a chaidh an ullachadh stèidhichte air tiotalan beò-dhealbhaidhean clasaigeach. The Smeds and the Smoos/Na Stocan is na Stùcan (Magic Light Productions/Obh! Obh! Productions) stèidhichte air an leabhar le Julia Donaldson a reic uabhasach math, a bha na sheud Nollaig. Oscar is Ealasaid/Ernest and Celestine (Folivari/Melusine Productions/So-Nord/RTBF/OUFtivi/Solus Productions) stèidhichte air an leabhar clasaigeach Frangach le Gabrielle Vincent agus Pip is Posy/Pip and Posy (Magic Light Pictures/Obh! Obh! Productions), sreath ro-sgoile stèidhichte air na leabhraichean leis an neach-dealbhachaidh a tha ainmeil air feadh an t-saoghail, Alex Scheffler, a chòrd gu mòr ri luchd-amhairc na b' òige taobh ri taobh ri Peppa (Astely Baker Davies Ltd/Entertainment One UK Ltd/Solus Productions) a tha ri fhaicinn a h-uile bliadhna. Chuir an t-sreath Bogaisean is Gumbalan/Bottersnikes and Gumbles (Cheeky Little Media/Might Nice/Obh! Obh! Productions) a tha stèidhichte air an t-sreath chlasaigeach Astràilianach le S.A Wakefield beagan dànachd, fealla-dhà agus fiosrachadh eag-eòlasach ris. B' e taisbeanadh a bha stèidhichte ann an stiùidio a bha ann am Pròiseact Plòigh (Beezr Studios) le eisteachd steampunc a bha a' cleachdadh cleas-chluich gus saidheans a sgrùdadh airson luchd-amhairc CBBC ALBA. B' e co-obrachadh EBU soirbheachail eile a bh' ann am prògram aithriseach Clò Beag Chirsty Bella (Macanta Media) a chaidh ainmeachadh airson duais RTS Alba san Dàmhair 2022.

Ann an CBeebies ALBA (Taobh na h-Aibhne Productions) lean sgioba a' BhBC orra le spòrs is geamannan dathach bho stiùidiothan CBeebies ALBA agus CBBC ALBA, a' nochdadh eirmseachd, tàlant agus fealla-dhà.

Children's

Alongside the children's originated dramas Triùir aig Tri (Sorbier Productions) and Dad Sam Bith (macTV), BBC ALBA welcomed some beautifully realised versions of classic animation titles. The Smeds and the Smoos/Na Stocan is na Stùcan (Magic Light Productions/Obh! Obh! Productions) based on the best-selling Julia Donaldson book, made for a festive treat. Oscar is Ealasaid/Ernest and Celestine (Folivari/Melusine Productions/So-Nord/RTBF/OUFtivi/Solus Productions) based on the French classic by Gabrielle Vincent and Pip is Posy/Pip and Posy (Magic Light Pictures/Obh! Obh! Productions), a pre-school series based on the books by world-famous illustrator Alex Scheffler, delighted younger audiences alongside perennial online favourite Peppa (Astely Baker Davies Ltd/Entertainment One UK Ltd/Solus Productions). The Bogaisean is Gumbalan/Bottersnikes and Gumbles (Cheeky Little Media/Might Nice/Obh! Obh! Productions) series based on the Australian classic by S.A Wakefield added some adventure, fun and an ecological message. Pròiseact Plòigh (Beezr Studios) was a studio-based show with a steampunk aesthetic that used comedy to explore science for the CBBC ALBA audience. Another successful EBU collaboration gave us the factual documentary Clò Beag Chirsty Bella (Macanta Media) which was nominated for an RTS Scotland award in October 2022.

In CBeebies ALBA (Taobh na h-Aibhne Productions) the BBC team continued to provide colourful fun and games from the CBeebies ALBA and CBBC ALBA studios, displaying wit, talent and invention at every turn.



Spòrs

Lean Spòrs air adhart mar tharraing mhòr do luchd-amhairc BBC ALBA. Ri linn aonta ioma-bhliadhna leis an SWPL chunnacas ball-coise nam ban beò a' tilleadh na bu trice chun an sgrion. Bha taghadh de gheamannan farpaiseach UEFA agus geamannan càirdeil aig Sgioba Nàiseanta Alba nam Ban uile a' dèanamh gu math a thaobh luchd-amhairc, gu sònraichte air na meadhanan sòisealta ann an cliopan den gheama, agus lean e air a' dèanamh BBC ALBA mar dhachaigh altramachaidh airson spòrs nam ban. Chuidich sgiobaidhean ro-fharpaiseach UEFA, Alba v An Ostair agus Alba v Èire bho Hampden san Dàmhair 2022, ann a bhith a' meudachadh àireamh luchd-amhairc na mìos air iPlayer chun na h-ìre as àirde bho 2016, a' comharrachadh càileachd na cluiche, an ùidh a tha fhathast a' sìor fhàs ann am ball-coise nam ban agus an luach a tha ann an craoladh an-asgaidh.

Bha prògraman Camanachd a' gabhail a-steach dà leth-chuairt dheireannach Cupa na Camanachd, Cupa Valerie Fhriseal agus ceithir geamannan eile tron t-seusan. Lean prògraman BBC ALBA de gheamannan SPFL a bha air an sgrionadh mar gum biodh beò, agus sreath 360 iris spòrs nam ban a lean air adhart a bhith air a chraoladh air YouTube agus a ghluais cuideachd dhan chlàr-ama loidhneach. Bha spòrs nam ban air 360 airson 38 seachdainean tron bhliadhna le agallamhan bho dhaoine a' riochdachadh raon de spòrs eadar ball-coise gu lùth-chleasan gu goilf. Bha na prògraman spòrs air fad a bha air BBC ALBA air an riochdachadh le Nemeton TV.

Bha dà phrògram aithriseach a chaidh an riochdachadh le Purple TV a' tairgse tuigse air beatha agus saoghal dithis chluicheadairean ball-coise bhoireann tùsaireach a' cleachdadh stoidhle shònraichte Purple TV. Sa phrògram Julie Fleeting chaidh innse mu dhreuchd fichead bliadhna de bheatha Julie Fleeting MBE, agus bha Sadie Smith, seanmhair an t-seinneadair Eddi Reader, ag innse mu dhreuchd Sadie mar rionnag ball-coise eadar an dà chogadh agus a bha na h-eisimpleir do shàr chluicheadairean boireann eile san àm ri teachd.

Fhuair MG ALBA Duais *Recast Media Champion* aig Duaisean Spòrs nam Ban Albannach san t-Samhain 2022, ag aithneachadh an àite a tha againn ann a bhith ag àrdachadh ìomhaigh spòrs nam ban ann an Alba.

Sport

Sport continued to be a major draw for BBC ALBA audiences. A new multi-annual agreement with the SWPL saw live women's football return more regularly to screen. Selected UEFA qualifying matches and Scotland Women's National Team friendlies all performed well in audience terms, especially on social media via in-game clips, and continued to place BBC ALBA as a nurturing home for women's sport. The UEFA qualifiers, Scotland v Austria and Scotland v Èire from Hampden in October 2022, helped boost the month's iPlayer views to the highest since 2016, underlining the quality of the play, the still-growing interest in women's football and the value of free-to-air coverage.

Shinty coverage included the two Camanachd Cup semi-finals, the Valerie Fraser Cup and four other fixtures throughout the season. BBC ALBA coverage of SPFL deferred matches continued as did the women's sport magazine series 360 which continued to be broadcast on YouTube while also moving into the linear schedule. 360 covered women's sport for 38 weeks of the year with interviewees from a range of sports from football to athletics to golf. All BBC ALBA sports coverage was produced by Nemeton TV.

Two documentaries produced by Purple TV offered insights into the lives and worlds of two pioneering female footballers using Purple TV's signature recon style. Julie Fleeting told the story of modern-day icon Julie Fleeting MBE's 20-year career, while Sadie Smith, grandmother of singer Eddi Reader, told Sadie's story as an inter-war football star and precursor of other great women players in years to come.

MG ALBA was awarded the Recast Media Champion Award at the Scottish Women in Sport Awards in November 2022, recognising our role in raising the profile of women's sport in Scotland.

Dràma

Gnìomhachas air an oir, teaghlach ann an èiginn – b' e seo na bha air cùl an dràma gu tur ùr aig BBC ALBA, An Clò Mòr (Solus Productions). Bha an t-sreath sia-pàirt a' fighe nan teanntachdan pearsanta agus proifeiseanta ann an teaghlach ionadail a bha an sàs ann an gnìomhachas a' chlàr gu bhith na dhràma teaghlaich dathte, ioma-iall. Stèidhichte air fear, Seumas MacSuain, aig an robh muileann, a bha cruaidh ach co-rèitichte, tha an sgeul a' clàradh nan oidhirpean eagalach a rinn e gus gnìomhachas clò ionadail a shàbhaladh – agus a' bhuidhe a bha aig seo air a theaghlach agus air a' choimhearsnachd san fharsaingeachd. Chaidh an t-sreath air fad fhilmeadh sna h-Eileanan an Iar, le filmeadh air a dhèanamh air a' chosta iongantach air taobh sear Na Hearadh, agus clàradh stiùidio air seataichean a chaidh an togail a dh'aona ghnothaich ann an Studio Alba ann an Steòrnabhagh. Fhuaras pàirt den mhaoineachadh bho Alba Chruthachail le tuilleadh taic bho Chomhairle nan Eilean Siar agus Iomairt na Gàidhealtachd & nan Eilean (HIE). Bha mòran luchd-amhairc dìleas a' coimhead An Clò Mòr agus tha e air a bhith air ath-choimiseanadh airson dàrna sreath.

Bha gnothachas eile air a ruith le teaghlach aig teismheadhan an dràma chloinne Triùir aig Trì (Sorbier Productions) ged a bha na builean mòran na b' èibhinn! Riochdaichte fo riaghailtean Covid, lean an t-sreath ceithir-pàirteach cuairtean-dànachd dithis pheathraichean òga agus an caraaid ùr a bha a' ruith seann thogalach luideach eileanach mar Leabaidh & Bracaist. Fhuair an t-sreath taic bho Maoin Susbaint Luchd-amhairc Òga, Alba Chruthachail agus creideas an RA.

Lean MG ALBA air adhart a' toirt taic do dh'iomlaid dràma EBU le film goirid chloinne eile a bha eadhoin na b' os-fhìreach, Dad sam Bith (macTV) a bha a' sgrùdadh nam builean neo-chinnteach a dh'fhaodadh a thighinn bho bhith a' miannachadh rud. Tha balach òg le mac-meanmhainn mhòr a' tòiseachadh a' ceasnachadh athair nach eil an làthair agus tha e a' faighinn a-mach rud iongantach ann am bùth sheunta air chuibhleachan. Bha Dad sam Bith a' comharrachadh a' chiad sgrìobt a chaidh a chraoladh bhon sgrìobhadair Lana Pheutan. Choisinn dràma EBU a bha air a chlàradh ron seo Cùm Sùil Orm (Corran Media) duais chliùiteach RTS Alba san Dàmhair 2022, a' daingneachadh càileachd nam filmichean a tha a' tighinn tron sgeama agus na cothroman sgrìobhadh luachmhor a tha e a' tabhann.

Drama

An industry on the edge, a family in crisis – this was the gripping backdrop to BBC ALBA's brand new six-part drama, An Clò Mòr (Solus Productions). The six-part series wove the personal and professional tensions amongst a local textile dynasty into a colourful, multi-stranded family drama. Centered around ruthless but compromised mill-owner Seumas MacSween, the story charted his increasingly desperate attempts to save a local tweed business – and the life-changing fall-out for his family and the wider community. The series was filmed entirely in the Western Isles, with location shoots on the stunning east coast of the Isle of Harris, as well as studio recording on custom-built sets in Stornoway's Studio Alba. The series was part-funded by Creative Scotland with additional support from Comhairle nan Eilean Siar and Highlands & Islands Enterprise (HIE). An Clò Mòr won a large and loyal audience and has been recommissioned for a second series.

Another family-run business was at the centre of the children's drama Triùir aig Trì (Sorbier Productions) although the consequences were more hilarious than high stakes! Produced under Covid protocols, the four-part series followed the adventures of two young sisters and their new friend who run a ramshackle island B&B. The series was supported by the Young Audiences Content Fund, Creative Scotland and UK tax credits.

MG ALBA continued its support of the EBU drama exchange with the even more surreal short kids' film Dad sam Bith (macTV) which explored the unpredictable consequences of making a wish. A young boy with a big imagination starts to question his absent father and makes a curious discovery in a magical mobile shop. Dad sam Bith featured the first broadcast script of writer Lana Pheutan. A previous EBU drama Cùm Sùil Orm (Corran Media) won a prestigious RTS Scotland award in October 2022, underlining the quality of films coming through the scheme and the valuable writing opportunities it affords.

Comadaidh

Thill OMC! chun sgrion le measgachadh de dhibhearsain is de stuth èibhinn is gòrach. Air a riochdachadh leis a' Chomedy Unit, bha an sreath sgeidse ceithir-phàirteach a' comharrachadh sgrìobhadairean ùra agus sgioba ùr. Cha bhi thu a chaidh a' smaoinichadh mu phrìs peatrol no dè a bhios a' gabhail àite ann an oifis an aiseig san aon dòigh an dèidh seo! A' leantainn air adhart bho shoirbheachas an t-sreath telebhisein, tha sreath ghoirid de sgeidsichean didseatach OMC! air a bhith air an coimiseanadh airson iPlayer.

Tha deagh phìosan comadaidh air a bhith air CBBC ALBA cuideachd. Tha prògram èibhinn le sia pàirtean An Sgoil (BBC Scotland Productions) air a bhith a' leantainn aon teirm-sgoile aig sgoil Ghàidhlig ann am baile mòr. Bha an comadaidh ann an riochd goirid a' cuimseachadh air measgachadh de luchd-obrach a bha a' toirt air na h-oileanaich a bhith a' coimhead mar mhodailean de mhodhalachd agus mar inbhich ghlic.

Chaidh leasachadh sgrìobt airson sreath ùr goirid sitcom Glan Fhèin (The Comedy Unit) a mhaoineachadh le riochdachadh a' leantainn air adhart. Is e an t-sreath a' chiad choimisean sa ghnè airson dà sgrìobhadair boireann Hannah McKirdy agus Lana Pheutan agus tha e a' togail air àireamh de dh'iomairtean sgrìobhaidh thar nam bliadhnaichean a tha a' toirt taic do thàlant.



23



24

Comedy

OMC! returned to the screens with its laugh-aloud mixture of the satirical, the subversive and the downright silly. Produced by The Comedy Unit, the four-part sketch series featured new writers and new cast members. You'll never think about the price of petrol or what goes on in the ferry office in quite the same way again! Following on from the success of the TV series, a snackable series of OMC! digital sketches has been commissioned for iPlayer.

There have been comedy highlights over on CBBC ALBA too. The six-part mockumentary An Sgoil (BBC Scotland Productions) charted a single term at an urban Gaelic school. The short-form comedy focused on a motley bunch of staff members who made the students seem like models of good behaviour and mature sense.

Script development on a new short sitcom series Glan Fhèin (The Comedy Unit) was funded with production ongoing. The series is a first commission in the genre for two female writers Hannah McKirdy and Lana Pheutan and builds on a number of scripting initiatives over the years in support of talent.

Fìrinneach

Bha susbaint fìrinneach a' leantainn air adhart a' tarraing luchd-amhairc le sgeulachdan buadh-mhor thairis air raon drùidhteach de chuspairean.

B' e An t-Uisge/Rain Stories (macTV/Cwmni Da/Below the Radar/LiC) agus Dùthchas/Home (Fàgail Ltd – UistFilm & Hopsotch Films) dà shàr eisimpleir de phròiseactan co-riochdachaidh a chuir ri raon agus dath clàr BBC ALBA. Thug An t-Uisge/Rain Stories sgeulachdan thugainn mun eileamaid sin a tha cho Albannach ach thàinig na sgeulachdan bho air feadh an t-saoghail. Dh'innis Dùthchas/Home a bha na phrògram aithriseach, sgeul eilean Bheàrnaraigh tro mheadhan film dathte a rinneadh sna 1960an agus sna 1970an le neach neo-dhreuchdail agus a chaidh a thoirt don choimhearsnachd agus a bha mu chuspairean mar a bhith a' fàgail an eilein, cànan agus an glaodh a tha a' ceangal choimhearsnachdan beaga ri chèile. Bha am film air a cho-mhaoineachadh le Alba Chruthachail agus Film Uibhist, agus le tuilleadh taic bho Alba Chruthachail agus am BFI chaidh am film a sgrionadh air feadh na RA aig 85 sgrìonaichean agus tachartasan diofraichte mus deach a sgrionadh air BBC ALBA le dol an sàs air leth mòr air na meadhanan sòisealta.

Lean Trusadh (macTV) mar iall mhòr den toradh fìrinneach le sgeulachdan diofraichte a' suidhe taobh a-staigh a' bhrann a' dèiligeadh ri cuspairean bho mhulnean clò gu triathloin.

Ann an Dìleab nam Beann (Adventure Show Productions), prògram a chaidh a cheannach, fhuair sinn a-mach mu bheatha a' gheamair Donnchadh MacCoinnich, an gaol a bha aige air an fhearann agus mar a thàinig e tarsainn air làrach arc-eòlach cudromach ann an gleann Inbhir Làthail. Bha an dealbh onarach a thug Donnchadh seachad mu na cùisean a bha an lùib a bhith a' ruith oighreachd Gàidhealach, còmhla ris an ùidh mhòr a bha aige ann an arc-eòlas agus cho air leth inntinneach 's a bha e gun do lorg e làrach ionadail bho na meadhan aoisean, a' ciallachadh gun do chòrd am prògram seo gu mòr ri luchd-amhairc. Thug Barrowland Roar (Demus Productions) measgachadh de shàr-chàileachd agus cianalas gu BBC ALBA, le bhith a' toirt sùil air an eachdraidh agus na tachartasan a bha san làrach ainmeil ann an Glaschu agus b' ann na lùib a bha an àireamh a b' àirde de thadhal air iPlayer airson prògram fa leth taobh a-muigh prògraman spòrs. Thug Oidhche Gun Tàmh/Lewisian Nights (Corran Media) cuideachd sùil le cianalas air suidheachadh ciùil ann an Steòrnabhagh bho na 1970an chun an là an-diugh le cuimhneachain de cho math 's a bha cùisean agus air cho farsaing 's a bha casan nam briogaisean.

Bha cunntas air George MacKay Brown tron nobhail aige Greenvoe a' leantainn san t-sreath shoirbheachail Sàr-Sgeòil (Caledonia TV). Thug Baile na h-Ola/When Oil Came To Town (Midas TV) an sgeulachd mu bhuidh gnothachas na h-ola air Obar Dheathain gu luchd-amhairc le measgachadh de stuth bhon tasglann agus agallamhan a bhrosnaich deasbad ionadail mun chuspair, agus na dh'fhaodas a bhith ann san àm ri teachd, air na meadhanan sòisealta.

Bha MG ALBA toilichte a bhith ag obair le raon de chompanaidhean riochdachaidh ùra airson a' chiad uair thar raon de thiotalan diofraichte agus de chuspairean. Thug From Barra to Barcelona (Little Day Productions) tuigse dhuinn air saoghal modail chloinne shoirbheachail stèidhichte air Eilean Bharraigh agus thug Niteworks (The 90) sealladh do luchd-amhairc mun phròiseas chruthachail a tha an lùib a bhith a' cruthachadh an treas clàr aig a' chòmhlàn ainmichte agus an cuairt suas chun chuirme-chiùil chudromach aca aig Celtic Connections còmhla ri Orcastra Simphnidh Alba a' BhBC, mar phàis a bha a' toirt taic do chlàradh na cuirme-chiùil fhèin. Thug Triall (Watercolour Music) sùil air ais air taisteal pearsanta agus ceòlmhor a rinn an neach-ciùil agus an craoladair Màiri Anna NicUalraig, a' leantainn cheumnan Chalm Cille. Sheall HebCelt @ 25 (Seaglass Productions) air ais air an eachdraidh 25 bliadhna agus buaidh Fèis Cheilteach Innse Gall no HebCelt air a bheil mòr mheas.

Bha buaidh aig sgeulachdan pearsanta bho Sgeul Media fo dà thiotal; Mise is ADHD/Me and ADHD a rannsaich a' bhuidh a bha ADHD a' toirt air beatha dhaoine tro sgeulachdan pearsanta agus Fàilte gu Alba/Welcome to Scotland far am facas an seinneadair Mischa Nic a' Phearsain a' coinneachadh ri fògarraich agus luchd-siridh comraich a bha a' dèanamh dachaigh ùr dhaibh fhèin ann an Glaschu. Bhuannaich tiotal 2021 aig Sgeul Media Ceòl is Cràdh/Music and Pain mu chùisean co-cheangailte ri slàinte inntinn ann an gnìomhachas a' chiùil duais Prògram Aithriseach agus Fìrinn Spèisealta RTS Alba san Dàmhair 2022.

Ann an Nollaig sa Bhothaig (Caledonia TV) chunnacas pailteas de ghnothaichean Nollaig, snàmh agus deagh bhiadh is com-pàirteachas. Thug Padruig MacCuinn agus Coinneach MacLeòid (ris an canar Bèicear Innse Gall) cuireadh dhan luchd-amhairc a thighinn a-steach gu cuirmean na Nollaige aca le am blàths agus an stoidhle sònraichte.





Factual

Factual content continued to draw audiences with impactful stories across an impressive range of subject matter.

An t-Uisge/Rain Stories (macTV/Cwmni Da/Below the Radar/LiC) and Dùthchas/Home (Fàgail Ltd – UistFilm & Hopscotch Films) were two outstanding examples of co-production projects that added range and colour to the BBC ALBA schedule. An t-Uisge/Rain Stories brought us stories about that most Scottish element but from all over the world. The Dùthchas/Home feature documentary told the story of the island of Berneray through the prism of 1960's and 1970's amateur colour film that was donated to the community and allowed exploration of themes of leaving, language and the glue that holds small communities together. The film was co-funded by Creative Scotland and Uist Film, and with additional support from Creative Scotland and the BFI the film was screened across the UK at 85 different screenings and events before screening on BBC ALBA with huge audience engagement on social media.

Trusadh (macTV) continued to form a major strand of the factual output with diverse stories sitting within the brand covering subjects ranging from tweed mills to triathlons.

Dileab nam Beann (Adventure Show Productions) was an enhanced acquisition that documented the life of gamekeeper Duncan MacKenzie, his love of the land and his discovery of an archaeological site of significance in the Inverlael glen. Duncan's honest portrayal of the factors at play in running a Highland estate, alongside his passion for archaeology and his exciting local find of a medieval settlement, made this programme a hit with the viewers. Barrowland Roar (Demus Productions) brought a mix of star-quality and nostalgia to BBC ALBA, with a look at the history and acts that have played at the iconic Glasgow venue and had the highest response on iPlayer for a single programme outside of the sport genre. Oidhche Gun Tàmh/Lewisian Nights (Corran Media) also took a nostalgic look at the Stornoway music scene from the 1970s onwards with reminders of how great the music was and how wide the flared trousers were.

A profile of George MacKay Brown via his novel Greenvoe continued the successful Sàr-Sgeòil series (Caledonia TV). Baile na h-Ola/When Oil Came To Town (Midas TV) brought the story of the impact of the oil business on Aberdeen to audiences with a mix of archive and interviews that sparked a local debate on the subject, and what the future might hold, on social media.

MG ALBA was pleased to work with a number of new production companies for the first time across a variety of different titles and subject areas. From Barra to Barcelona (Little Day Productions) gave us an insight into the world of a successful child model based on the Isle of Barra while Niteworks (The 90) gave viewers an insight into the creative process around the creation of the titular band's third album and lead up to their seminal Celtic Connections concert with the BBC Scottish Symphony Orchestra, acting as a companion piece to the recording of the actual concert. Triall (Watercolour Music) looked back at a personal and musical pilgrimage undertaken by musician and broadcaster Mary Ann Kennedy, following in the footsteps of St Columba. HebCelt @ 25 (Seaglass Productions) looked back at the 25-year history and impact of the much-loved Hebridean Celtic Festival aka HebCelt.

Personal stories from Sgeul Media provided impact with two titles; Mise is ADHD/Me and ADHD explored the effect ADHD had on the lives of contributors through personal stories and Fàilte gu Alba/Welcome to Scotland saw singer Mischa MacPherson meet refugees and asylum seekers making a new home for themselves in Glasgow. Sgeul Media's 2021 title Ceòl is Cràdh/Music and Pain on mental health issues in the music industry won the Documentary and Specialist Factual RTS Scotland award in October 2022.

Nollaig sa Bhothaig (Caledonia TV) saw lots of baubles, skinny dipping and good food and company. We saw Padruig MacQueen and Coinneach MacLeod (aka the Hebridean Baker) invite the audience into their Christmas celebrations marked with their trademark warmth and style.



27



28



29

Ceòl agus Cur-seachad

Lean ceòl air adhart mar ghnè a bha a' còrdadh ris an luchd-amhairc le obair bheò bho thiotalan a' stiùireadh luchd-amhairc chun na seanail agus iPlayer. Bha TRNSMT (BBC Scotland), Belladrum (Beezr Studios), Na Trads, ainm eile airson Duaisean Ceòl Traidiseanta Alba MG ALBA (Beezr Studios), Cèilidh na Bliadhna Ùire (BBC Scotland Productions), Neach-ciùil Òg Traidiseanta na Bliadhna 2023 (BBC Scotland Productions) agus Mòd 2022 (BBC Scotland Productions) uile a' cur cuimhneachain làidir den chumhachd a tha aig ceòl beò a thaobh a bhith ag ath-bheothachadh, ag ath-stèidheachadh agus a' cur an cèill an sòlas ann a bhith càirdeil ri chèile san t-saoghal mhòr. Choisinn Na Trads 2021 duais Tachartas Beò RTS Alba san Dàmhair 2022 agus bha Cèilidh na Bliadhna Ùire a-rithist mar am prògram a bu mhotha a chòrd ri luchd-amhairc.

Bha susbaint ciùil eile cuideachd a' cur ris an iomadachd de stoidhlean a bha an cois an t-sreath a bha a' ruith ùine fhada, Seirm (Beezr Studios), a bha air ais air beulaibh luchd-amhairc, a' tarraing nan seinneadair a b' fheàrr ann an Celtic Connections còmhla airson seiseanan bho Platform ann an Glaschu. Bha Celtic Connections cuideachd mar chùl-raon airson dà chonsairt shònraichte, Cuirm@Celtic (Beezr Studios) le Orcastra Simphnidh Alba a' BhBC a' cluich còmhla ris a' chòmhlann Albannach ainmeil Capercaillie agus cuideachd còmhla ris a' chòmhlann Gàidhlig eileagtronaigeach Niteworks. Bha prògram fada spèisealta cuideachd a' comharrachadh 30 bliadhna de Celtic Connections (Beezr Studios) le clàradh oidhche fosglaidh fèis an Fhaoilich 2023 le daoine mar Liam O'Maonlai, Kathleen NicAonghais agus Raonaid Sermanni.

Music and Entertainment

Music remained a popular genre for the audience with continued live coverage from titles driving audiences to the channel and iPlayer. TRNSMT (BBC Scotland), Belladrum (Beezr Studios), Na Trads, aka the MG ALBA Scottish Traditional Music Awards (Beezr Studios), Cèilidh na Bliadhna Ùire (BBC Scotland Productions), Young Traditional Musician of the Year 2023 (BBC Scotland Productions) and Mòd 2022 (BBC Scotland Productions) all added vibrant reminders of the power of live music to revive, restore and communicate the joy of socialising together in the real world. Na Trads 2021 was awarded the Live Event RTS Scotland award in October 2022 while Cèilidh na Bliadhna Ùire was again the most popular programme with audiences.

Other musical content also added to the diversity of styles on display with the long-running series, Seirm (Beezr Studios), back in front of an audience, pulling the best of Celtic Connections acts together for sessions and pop-up performances from Platform in Glasgow. Celtic Connections also acted as the backdrop for two special concerts, Cuirm@Celtic (Beezr Studios) with the BBC Scottish Symphony Orchestra performing alongside renowned Scottish band Capercaillie and separately with Gaelic electronica band Niteworks. A special feature-length programme also marked 30 years of Celtic Connections (Beezr Studios) with a recording of the January 2023 festival opening night featuring acts such as Liam O'Maonlai, Kathleen MacInnes and Rachel Sermanni.

30

Cur-seachad Fìrinneach

Lean branndan mar Cidsin Granaidh Chalanais (Caledonia TV) agus Seòid a' Chidsin (Moja TV) a' togail inntinn agus a' toirt fiosrachadh do ar luchd-amhairc tro obair dàna ann am bèicearachd agus biadh sna h-amannan seo far a bheil daoine mothachail air cosgaisean. Bha bòidhchead na h-Alba a' tighinn troimhe san dàrna sreath de Dàna (Solus Productions) a bha a' sealltainn tuilleadh sreap iongantach le Coinneach Rankin air feadh Alba agus Mach à Seo! (Caledonia TV) a bha a' brosnachadh cuairtean deireadh sheachdain gu làraich ùra agus feadhainn a bha daoine a' miannachadh, a' gabhail a-steach cuairt gu eilean Èirisgeigh gus na pònaidhean ainmeil Èirisgeach fhaicinn. Chòrd Rùm gu Rùm le Erica (Mantra TV) gu mòr ris an luchd-amhairc agus am preasantair Erica Mhoireasdan a' sealltainn mar a dheigheadh dealbhadh a-staigh a dhèanamh agus stuth ath-ùrachadh gu eag-eòlach agus air buidseat.

Factual Entertainment

Brands such as Cidsin Granaidh Chalanais (Caledonia TV) and Seòid a' Chidsin (Moja TV) continued to entertain and inform our audiences through baking and food adventures in these cost-conscious times. The beauty of Scotland shone through in a second series of Dàna (Solus Productions) which brought more breath-taking climbs from Kenneth Rankin across Scotland and Mach à Seo! (Caledonia TV) inspired weekend trips to new and favourite locations, including a visit to the isle of Eriskay to see the famous Eriskay ponies. Rùm gu Rùm le Erica (Mantra TV) proved a hit with the audience as presenter Erica Morrison showed how to interior design and upcycle ecologically and on a budget.



Calum Blane

Mu mo dheidhinn

Tha mi na mo neach-deasachaidh/neach-cuideachaidh fuaim/neach-ciùil stèidhichte ann an Leòdhas. Tha mi fhèin den bheachd gu bheil mi a' toirt togail dhaibhsan leis a bheil mi ag obair, ach bho àm gu àm bidh mi a' smaoinichadh gum feum mi a bhith air mo chumail fo smachd!

A bit about me

I am an editor/sound assistant/musician based in Lewis. I like to think I am a good source of positivity to those I'm working with, but occasionally I imagine I need reigned in from time to time!

Dè thug ort a bhith ag obair anns na meadhanan?

Bha mi air mo tharraing gu na meadhanan oir bha e coltach gur e deagh dhòigh a bh' ann mo lùth cruthachail a stiùireadh, agus bha feum agam air atharrachadh bho bhith a' ruith thursan kayak.

What inspired you to work in media?

I was drawn to media as it seemed to be a great way to channel my creative energy, and I needed a change of pace from running kayaking trips.

Dè an rud as fheàrr mun obair agad?

Tha fios agam gu bheil e gu math cliché, ach 's e an rud as fheàrr mun obair agam...Na Daoine! Tha e air a bhith na thoileachas mòr a bhith a' coinneachadh uiread de dhaoine le seallaidhean fìor inntinneach agus sgeulachdan gun samhail. Aig an aon àm is toil leam gu mòr an sùbailteachd a bhith agam a bhith ag obair air pròiseactan pearsanta.

Best thing about your job?

I know it sounds very cliché, but the best thing about my work is...The People! Being able to meet so many people with very interesting perspectives and unique stories has been an absolute joy. Equally I really love having the flexibility to work on personal projects.

Dè tha ri thighinn?

Tha mi an dùil cumail ag obair an dà chuid ann am fuaim agus iar-riochdachaidh – tha e a' còrdadh rium gu mòr gu bheil uiread de dhiofar àrainneachdan agam airson a bhith ag obair anna. Tha mi airson leantainn air adhart a' feuchainn nas urrainn dhomh de raointean den ghnìomhachas agus a' cur ris an raon eòlais agam.

What's next?

I plan to continue to work both in sound and post-production – I really enjoy having options of environments to work in. I wish to continue try as many areas of the industry as I can and add to my pool of knowledge.

32



Talent Talent

Ceit Nicuain Kate Macsween

Mu mo dheidhinn

Halo, 's e Ceit Nicuain an t-ainm a th' orm, agus tha mi a' dol dhan treas bliadhna san Oilthigh. An-uiridh ghabh mi pàirt ann an Sgeama Luchd-trèanaidh Urras Adhartais a' dèanamh obair suidheachaidh agus rannsachaidh thar diofar chompanaidhean mheadhanan. As t-samhradh seo dh'iarr Solus Productions orm a thighinn air ais gu bhith nam Neach-taic Làraich air an sgioba aca.

A bit about me

Hello, my name is Kate Macsween, and I am going into third year of University. Last year I took part in the Adhartas Trust Trainee Scheme doing location and research work across different media companies. This summer I was asked back by Solus Productions to be a Location Assistant on their team.

Dè thug ort a bhith ag obair anns na meadhanan?

Is e an rud a bhrosnaich mi mar a tha na meadhanan a' leigeil leat a bhith cho cruthachail. Tha uiread de roghainn agad a thaobh nan roinnean anns an urrainn dhut obrachadh. Is toil leam gu bheil thu ag obair air pròiseactan a tha gu bhith a' toirt toileachas dha cuideigin eile nuair a bhios iad gan coimhead.

What inspired you to work in media?

What inspired me was how creative media allows you to be. You have so much choice on what departments you can work in. I love the fact that you are working on projects that are going to make someone else happy when they watch them.

Dè an rud as fheàrr mun obair agad?

Is e an rud as fheàrr mun obair agam an ìre de shaorsa a th' agam gus diofar sgilean ionnsachadh. Is urrainn dhomh conaltradh le uiread de dhaoine eadar-dhealaichte agus diofar thaobhan de gach obair ionnsachadh air seata.

Best thing about your job?

The best thing about my job is how much freedom I have to learn different skills. I am able to socialise with so many different people and learn various aspects of each job on set.

Dè tha ri thighinn?

Tha mi fhathast a' feuchainn ris a' cheist sin a fhreagairt. Tha mi ag amas air ceumnachadh agus obair ann an leasachadh agus riochdachadh airson measgachadh de phrògraman TBh agus film. Is toil leam a bhith ag obair air làraich agus mar sin bhithinn airson an dà chuid a dhèanamh. Tha mi a' coimhead air adhart ri barrachd ionnsachadh a thaobh a bhith air seata agus faighinn a-mach dè na roinnean eile a dh'fhaodadh a bhith math dhomh.

What's next?

I'm still trying to figure out what's next. I am aiming to graduate and work in development and production for a variety of TV shows and films. I love locations so I would ideally want to do both. I'm looking forward to learning more on set and finding out what other departments might suit me.

33



Talent Talent

Lèirmheas Leasachaidh

Ionnsachadh

Lean an sgioba Ionnsachadh Air-loidhne a' toirt taic don phròiseact SpeakGaelic thar na bliadhna, a' gabhail a-steach a bhith a' cruthachadh susbaint ionnsachaidh air-loidhne agus obrachadh an làrach-lìn agus nam meadhanan-sòisealta.

Nochd SpeakGaelic meudachadh ann an luchd-leantainn agus luchd-clàraidh air na meadhanan sòisealta, le dol an sàs thairis air Facebook, Instagram agus Twitter cunbhalach tron chiad bhliadhna shlàn againn ann a bhith a' tracadh, an dèidh mòr chleachdadh an dèidh dha a bhith air a chur air bhog ann an 2021-22. Tha ruigsinneachd air Facebook agus Instagram cuideachd air meudachadh gu mòr mar thoradh air sanasachd pàighte a tha a-nis air na h-ùrlaran, le Facebook a' comharrachadh meudachadh ceithir-fhillte a' toirt a' bharrand gu mòran a bharrachd de luchd-amhairc.

Bha dèanadas LearnGaelic measgaichte. Bha meudachadh san àireamh de luchd-leantainn, luchd-clàraidh agus dol an sàs air na meadhanan sòisealta, ach bha lùghdachadh ann an seallaidhean de shusbaint ann an riochd goirid, ach bha cuibheasachd luchd-cleachdaidh gach mìos co-ionann ri 2022 agus ris na bliadhnaichean ro Covid aig mu 44,000.

Com-pàirteachas

Stuthan Fèin-Chruthaichte (ugc)

Chrìochnaichear am pileat den bhun-bheachd de thasglann stuth fèin-chruthaichte ugc – càrn. B' e amas càrn a bhith a' toirt ri chèile ugc Gàidhlig a bha ann a-cheana agus a cho-roinn tro bharrand sa mheadhan thar nam meadhanan sòisealta, a' leigeil le guthan diofraichte air cùl an t-susbaint a bhith a' faighinn taic bho bhith a' co-roinn an t-aon ùrlair, agus a' meudachadh dol an sàs agus luchd-amhairc gach neach-cruthachaidh. Tha an stuth cuideachd ri fhaotainn air www.carngaidhlig.com.

FilmG

Fhuair FilmG an àireamh a bu mhotha a-riamh de dh'inntigidhean film, le còrr air 100 iarrtas agus tilleadh ris an robhar a' coimhead gu mòr chun Fruitmarket ann an Glaschu airson cuirm nan duaisean. Bha na duaisean air an sruthadh beò air Facebook agus bha prògram de na nithean a b' fheàrr air an craoladh air BBC ALBA. Leis na filmeadairean a bhuannaich a' cur ris le beothalachd, comadaidh, dràma agus firinn, bha e fìor gun robh FilmG air ais còmhla rinn. Mar thachartas, bhuannaich FilmG Duais nam Meadhanan aig Duaisean Gàidhlig an Daily Record sa Ghearran 2023.

Development Review

Learning

The Online Learning team continued to support the SpeakGaelic project across the year, including online learning origination and day-to-day website and social media operation.

SpeakGaelic showed an increase in social media followers and subscribers, with engagement across Facebook, Instagram and Twitter consistent throughout our first full year of tracking, after an initial spike post-launch in 2021-22. Reach across Facebook and Instagram has also increased significantly due to the addition of paid advertising on the platforms, with Facebook showing a four-fold increase bringing the brand to a larger potential audience.

LearnGaelic's performance was mixed. There was an increase in followers, subscribers and social media engagement, while there was a decrease in shortform content views, but website monthly average unique users were on a par with 2022 and pre-Covid years at around 44,000.

Participation

User Generated Content (ugc)

The Gaelic ugc aggregation concept – càrn – completed its pilot. The aim of càrn was to bring together existing Gaelic ugc and share it through a central brand across social media, allowing for the individual voices behind the content to be bolstered by sharing the same stage, and increasing each creator's individual engagement and audience. The content is available at www.carngaidhlig.com.

FilmG

FilmG achieved its highest ever number of film entries, with over 100 submissions and a much-anticipated return to the Fruitmarket in Glasgow for the awards ceremony. The awards were streamed live on Facebook and a highlights programme was broadcast on BBC ALBA. With winning filmmakers contributing from across the country with animation, comedy, drama and factual entries, FilmG was truly back in the room. FilmG, as an event, also won the Media Award at the Daily Record Gaelic Awards in February 2023.



Trèanadh

Fhuair sianar oileanach san dàrna bliadhna de DipHE nam Meadhanan Gàidhlig aig Sabhal Mòr Ostaig bursaraidh airson an greisean gnìomhachais ann an 2022-23. Lean dol an sàs MG ALBA le Buidheann Comhairleachaidh Trèanaidh a' Ghnìomhachais a tha a' comhairleachadh greisean gnìomhachais oileanaich Sabhal Mòr Ostaig a tha air an DipHE nam Meadhanan Gàidhlig le riochdairean bho SMO, Midas Media, NemetonTV, Caledonia TV, agus am BBC. Tha iad a' faighinn taic de £7k an urra agus tha iad a' faicinn nan oileanach bhon chùrsa a' cur an dàrna bliadhna seachad aig companaidhean riochdachaidh taghta.

Mheudaich an àireamh de Phreantasachdan Ceumnachaidh Rianachd Gnothachais, a bha a' faighinn taic bho MG ALBA am-bliadhna, leis gun tug Beezr Studios àite do Phreantasachd Ceumnachaidh mar phàirt den chùmnant ioma-bhliadhna aca.

Tha MG ALBA, ann an com-pàirteachas le Alba Chruthachail agus Comhairle nan Eilean Siar, air sgeama trèanaidh sia mìosan a cho-mhaoineachadh co-cheangailte ris an dràma Ghàidhlig An Clò Mòr, agus pròiseactan film agus telebhisean eile. Bha an sgeama air a dheilbh gus an àireamh de luchd-obrach dràma ann an Alba a leudachadh ri linn a' mheudachaidh a bha air a thighinn air an iarrtas sa ghnè. Bha seachdnar de luchd-trèanaidh ag obair thar an sgeama ann an grunnan roinn a' gabhail a-steach làraich, sgrùdadh sgrìobt, aodach, deasachadh, camara agus fuaim le trìuir den luchd-trèanaidh a' dol air adhart gu obair phàighte ann an dràma.

Chaidh dithis eile de luchd-obrach MG ALBA air adhart gu bhith a' frithealadh trèanadh airson ceannardas agus fhritheil dithis luchd-obrach eile trèanadh airson ceannardas ro-innleachdail, na dithis an cois companaidh trèanaidh on taobh a-muigh ag ullachadh MG ALBA airson dùbhlain san àm ri teachd.

Training

Six second-year students of SMO's DipHE in Gaelic Media received bursaries to undertake their industry placements in 2022-23. MG ALBA continued engagement with the Industry Training Advisory Group which informs the SMO DipHE Gaelic Media student placements and has representatives from SMO, Midas Media, NemetonTV, Caledonia TV, and the BBC. These are supported at a cost of £7k each and see students from the course spending their second year at selected production companies.

The number of Business Management Graduate Apprenticeships, supported by MG ALBA, increased this year as Beezr Studios took on a Graduate Apprentice as part of their multi-year contract.

MG ALBA, in partnership with Creative Scotland and Comhairle nan Eilean Siar, co-funded a six-month training scheme anchored around the Gaelic drama An Clò Mòr, and other film and television projects. The scheme was designed to increase the pool of drama practitioners in Scotland against a background of increased demand in the genre. Seven trainees worked across the scheme in various departments including locations, script supervision, wardrobe, edit, camera and sound with three trainees going on to paid drama employment.

Two further MG ALBA staff attended emerging leaders training whilst another two staff members attended strategic leaders training, both with an external training company preparing MG ALBA for future challenges.

**Filming
in Progress**
We apologise
for any inconvenience
this may cause

Na meadhanan sòisealta

San fharsaingeachd, chunnacas meudachadh san àireamh de sheallaidhean, dol an sàs agus luchd-leantainn thar na bliadhna air ùrlaran meadhanan sòisealta agus ann an seallaidhean agus luchd-clàraidh air YouTube. Bha Facebook agus Twitter a' leantainn orra a' faighinn làmh an uachdair air seallaidhean agus dol an sàs san fharsaingeachd le 5.25 millean sealladh eadar na h-ùrlaran, fhad 's a tha Instagram agus YouTube a' leantainn orra a' fàs.

For-ruigheachd & sgrionaidhean

Am-bliadhna, bha sinn air bhoil gun robh e comasach dhuinn a bhith nas motha an sàs ann a bhith a' toirt taic do ar coimhearsnachdan. Chuidich ar sgioba obrachaidh leis an oidhche cuirm cheistean bliadhnail aig Bethesda le bhith a' suidheachadh an siostam PA dhaibh. Thug iad taic cuideachd do Luchd-saor-thoileach Innse Gall ann a bhith a' cruthachadh bhidiothan adhartachaidh airson nam buidhnean coiseachd, baidhsagail agus àiteach-gàrraidh. Thug an sgioba taic teicnigeach cuideachd do sgrionadh aig Caisteal Loch Dhubhaird do Chlann Mhicllleathain.

Bha sgrionaidhean phrògraman doirbh mar thoradh air iomagain leantainneach mu Covid-19 ach bha an luchd-amhairc a' cur luach air a bhith a' clàradh gàireachdainn airson OMC! san Dàmhair, far an d' fhuair iad ro-shealladh air na dh'fhaodadh iad coimhead air adhart ris ann an clàr na Nollaige.

Bha e cuideachd comasach dhuinn a bhith an làthair aig measgachadh de fhèisean dhreuchdan, air-loidhne a thaobh cuid a bha na b' fhaide air falbh agus an làthair sna sgoiltean eileanach a bha na b' fhaisge air ar prìomh oifisean. Bha e follaiseach gun robh ùidh aig daoine òga ann an raon farsaing de mheadhanan.

Bha ar Stiùiriche Ro-innleachd & Chùisean Taoibh A-Muigh toilichte a bhith an sàs ann an Xpo North, a' com-pàirteachadh sa phannal deasbaid mu bhith A' Co-roinn Sheallaidhean: A' Stiùireadh Cultar tro Àite.

Social media

Overall, the year showed an increase in views, engagement and followers on social media platforms and in view time and subscribers on YouTube. Facebook and Twitter continue to dominate overall views and engagement with 5.25 million views between the platforms, while Instagram and YouTube continue to grow.

Outreach & screenings

This year, we were excited to be able to take a more active role in supporting our communities. Our operations team assisted the annual Bethesda quiz night with the PA set up. They supported Volunteering Hebrides in the creation of promotional videos for their walking, cycling and horticultural groups. The team also provided technical support to a screening at Loch Duart Castle for The Clan MacLean.

Programme screenings were difficult due to continued worries about Covid-19 but the audience appreciated the laughter track screening of OMC! in October, where they got a sneak peek of what they had to look forward to in the Christmas schedule.

We were also able to attend a mix of careers fairs, online for those a bit further away and in person on the island schools closer to our HQ. The enthusiasm of our young people for a wide range of media was evident.

Our Director of Strategy & External Affairs was pleased to be a contributor to Xpo North, taking part in the discussion panel on Sharing Perspectives: Driving Culture through Place.





Sponsaireachd

Lean MG ALBA orra mar sponsair ainmichte airson Duaisean Trads Alba (Na Trads), le oidhche air leth ann an Dùn Dè a chòrd gu mòr ris gach neach a bha an làthair, agus ri mòran eile a bha ga choimhead aig an taigh air BBC ALBA.

Bha sinn air leth toilichte roinn a sponsaireadh aig duaisean Spòrs nam Ban Albannach, far an robh feasgar tlachdmhor againn air fad, a' taisbeanadh agus a' comharrachadh na b' fheàrr de spòrs nam ban.

Bha MG ALBA toilichte taic a thoirt do dh'obair Eubha Fhriseal agus i ag adhartachadh susbaint Ghàidhlig air an rèidio sa choimhearsnachd ann an Dùn Dè. Le mòran àbhachdas agus dol an sàs sa phrògram aice, bha a' Ghàidhlig aig a theis-mheadhain. Cùm a' dol Eubha!

Dh'ainmich MG ALBA san Fhaoilleach gur iad na prìomh sponsairean de sgioba Ball-coise Eilean Siar nam Ban agus iad ag obair a dh'ionnsaigh Geamannan nan Eilean ann an Guernsaigh san Iuchar. Tha sinn a' guidhe gach maith dhan a h-uile neach a bhios a' farpais aig na geamannan, ach bidh na dùrachdan as motha againn airson ball-coise nam ban. Bidh sinn gan leantainn suas gu na geamannan thairis air na h-ùrlaran meadhanan sòisealta againn, a' comharrachadh dealas agus dìorras an sgioba airson an spòrs aca.

Sponsorship

Once again MG ALBA were title sponsors of the Scots Traditional Music Awards (Na Trads), with an outstanding evening in Dundee enjoyed by those there in person, and many more at home on BBC ALBA.

We were delighted to sponsor a category at the Scottish Women in Sport awards, where an enjoyable evening was had by all, showcasing and celebrating the best of women's sport.

MG ALBA was pleased to support the work of Eubha Fraser as she promoted Gaelic content on the radio in the community in Dundee. With lots of fun and engagement on her show, Gaelic was right at the heart of it. Cùm a' dol Eubha!

MG ALBA announced in January that they are the primary sponsors of the Western Isles Ladies Football team as they work towards the Island Games in Guernsey in July. We wish everyone competing at the games the very best, but our loudest cheers will be reserved for the women's football. We will also be following their lead up to the games across our social media platforms, showcasing the commitment and enthusiasm the team have for their sport.

Aithris Riaghlaidh

Bun-stèidh

'S e MG ALBA (Meadhanan Gàidhlig ALBA) ainm obrachaidh Sheirbheis nam Meadhanan Gàidhlig, buidheann corporra stèidhte le Achd de Phàrlamaid na RA (earrannan 183-184 agus Earrann 19 Achd Craolaidh 1990, mar a chaidh atharrachadh le earrannan 32 agus 95 de Achd Craolaidh 1996 agus earrannan co-cheangailte, agus earrannan 208-210 Achd Conaltraidh 2003).

'S e dleastanas MG ALBA dèanamh cinnteach gum bi raon farsaing agus measgaichte de dheagh phrògraman Gàidhlig air an libhrigeadh tro chraoladh no eile gu sluagh na h-Alba agus daoine eile.

Tha ùghdarras air a thoirt do MG ALBA airson prògraman a mhaoineachadh no a dhèanamh agus ceadan craolaidh a chumail a bharrachd air an fheadhainn shònraichte air an liostadh ann an Earrann 183(4B) de Achd Craolaidh 1990. Faodaidh MG ALBA cuideachd maoineachadh no pàirt a ghabhail ann an solar trèanaidh agus rannsachadh luchd-amhairc.

Feumaidh Ministearan na h-Alba, airson gach bliadhna ionmhais, an t-sùim sin a phàigheadh do Ofcom a dh'fhaodas iad a cho-dhùnadh a tha iomchaidh airson adhbharan MG ALBA (earrann 183(1) Achd Craolaidh 1990, mar a chaidh atharrachadh le earrann 17(2) de dh'Achd na h-Alba 2012).

Bidh Ofcom a' cur buill MG ALBA an dreuchd, le cead bho Mhinistearan na h-Alba, agus a' coileanadh nan gnìomhan riaghlaidh sin a tha air am mìneachadh ann an reachdas.

Governance Statement

Establishment

MG ALBA (Meadhanan Gàidhlig ALBA) is the operating name for Seirbheis nam Meadhanan Gàidhlig, a body corporate established by Act of the UK Parliament (sections 183-184 and Schedule 19 Broadcasting Act 1990, as amended by sections 32 and 95 of the Broadcasting Act 1996 and related schedules, and sections 208-210 Communications Act 2003).

The remit of MG ALBA is to ensure that a wide and diverse range of high-quality programmes in Gaelic is broadcast or otherwise transmitted so as to be available to persons in Scotland and to others.

MG ALBA may finance or make programmes and may hold a broadcast licence other than those specifically listed in section 183(4B) of the 1990 Act. MG ALBA may also finance or engage in the provision of training and audience research.

The Scottish Ministers must, for each financial year, pay to Ofcom such amount as they may determine to be appropriate for MG ALBA's purposes (section 183(1) Broadcasting Act 1990, as amended by section 17(2) Scotland Act 2012).

Ofcom appoints the members of MG ALBA, with the approval of Scottish Ministers, and exercises the governance functions that are set out in statute.



Am Bòrd agus a Chomataidhean

Tha suas ri 12 ball air a' Bhòrd, a' gabhail a-steach an Cathraiche. Bidh Ofcom a' cur buill MG ALBA an dreuchd, le cead bho Mhinistearan na h-Alba. Air 31 Màrt 2023, bha naoinear Bhall air a' Bhòrd, le riochdachadh gnè de shianar bhoireannach agus trìuir fhireannach. Bidh gach ball san dreuchd airson suas ri ceithir bliadhna.

Feumaidh buill ainmichte le Iomairt na Gàidhealtachd 's nan Eilean (HIE), am BBC agus Bòrd na Gàidhlig a bhith am measg nam ball. Feumaidh Ofcom dèanamh cinnteach, cho fad 's as urrainn dhaibh, gu bheil ùidhean na roinne riochdachaidh neo-eisimeilich air an riochdachadh mar bu chòir air a' Bhòrd.

Tha am Bòrd a' gabhail ri Plana Obrachaidh bliadhnail. Feumaidh am Plana a dhol gu Ofcom agus tha e a' feuchainn ri adhartas a dhèanamh mu choinneimh nan amasan a chaidh an comharrachadh ann an Lèirsinn 2021, ro-innleachd còig bliadhna na buidhne. Dh'fhoillsich MG ALBA an ro-innleachd ùr còig bliadhna aige – Lèirsinn: Mapa Slighe airson nam Meadhanan Gàidhlig, san t-Samhain 2021.

Bho àm gu àm bidh am Bòrd agus na comataidhean a' sgrùdadh agus ag ùrachadh phoileasaidhean agus phàipearan corporra. Tha iad rim faighinn aig www.mgalba.com.

Bha dà chomataidh aig a' Bhòrd gus taic a thoirt ann a bhith a' libhrigeadh a chuid dhleastanasan.

Tha a' Chomataidh Sgrùdaidh & Dearbhaidh a' comhairleachadh a' Bhùird a thaobh a bhith a' làimhseachadh riosgan, siostaman in-smachd agus frèama-obrach dearbhaidh. Tha am Bòrd a' toirt ùghdarras manaidsèadh practaigeach an sgrùdaidh bhon taobh a-muigh dhan Chomataidh Sgrùdaidh & Dearbhaidh. Tha e an urra ris a' Chomataidh beachdachadh air a' phlana sgrùdaidh agus na toraidhean a thig às agus airson a bhith ag aithris laigsean agus a' cur an sàs modhan gus na laigsean sin a làimhseachadh leis a' Bhòrd air fad mar phàirt den phròiseas a' leantainn gu aonta ris na cunntasan reachdail agus an aithisg bhliadhnail. Bidh a' Chomataidh, ann an co-chomhairle leis an Àrd-Oifigear mar Oifigear Cunntachail, cuideachd a' faighinn aithisgean in-sgrùdaidh, a rèir prògram-obrach de sgrùdadh in-thaigh air aontachadh leis a' Chomataidh fhèin. Bidh a' Chomataidh Sgrùdaidh & Dearbhaidh a' coinneachadh co-dhiù ceithir turais sa bhliadhna.

Tha Comataidh a' Chathraiche a' cuideachadh a' Bhùird air planadh leantainneachd bhall le bhith a' dèanamh cinnteach gu bheil feumalachdan sgilean bhall air an aithneachadh le bhith a' cur taic ri Ofcom sa phròiseas fastaidh foirmeil airson buill ùra. Bidh a' Chomataidh cuideachd a' comhairleachadh a' Bhùird air poileasaidhean luchd-obrach agus pàighidh a thuilleadh air uallach sòisealta corporra, a' gabhail a-steach buaidhean sòisealta, coimhearsnachd agus àrainneachdail MG ALBA. Bidh Comataidh a' Chathraiche a' coinneachadh co-dhiù dà uair sa bhliadhna.

Chùm Comataidh a' Chathraiche a' choinneamh mu dheireadh aca air 30/3/23.

Tha am Bòrd air co-dhùnadh, an àite Comataidh a' Chathraiche, Comataidh Lèirsinn a stèidheachadh ann an 2023-24, le ùmhlachd do chead Ofcom agus fòcas air a bhith a' toirt gu buil Lèirsinn foillsichte MG ALBA ann an àrainneachd dùbhlach luchd-ùidh, maoinachaidh, cànan agus mheadhanan. Coileanaidh Cathraiche na Comataidh gnìomhan Cathraiche a' Bhùird cuideachd, mura h-eil e no i rim faighinn.

The Board and its Committees

The Board is comprised of up to 12 members including the Chair. Members are appointed by Ofcom, with the approval of Scottish Ministers. On 31 March 2023, there were nine Members, with a gender composition of six female and three male. Each Board member serves for a period of up to four years.

The Board must include members nominated by HIE, the BBC and Bòrd na Gàidhlig. Ofcom must also secure, so far as is practicable, that the Board's membership is such that the interests of the independent production sector are adequately represented.

The Board adopts an annual Operational Plan. This Plan must be submitted to Ofcom and seeks to make progress against the objectives identified in MG ALBA's five-year strategy. MG ALBA published its new five-year Vision, Lèirsinn: A Route Map for Gaelic Media, in November 2021.

The Board and its committees periodically review and revise policies. Those are available at www.mgalba.com.

The Board had two committees to assist in the discharge of its functions.

The Audit & Assurance Committee advises the Board on MG ALBA's risk management, internal controls, and assurance framework. The Board delegates the practical management of the annual external audit to the Audit & Assurance Committee. The Committee is responsible for considering the audit plan and audit findings in depth and for discussing reportable weaknesses and relevant remedies with the full Board as part of the process leading to the approval of the statutory accounts and annual report. The Committee, in consultation with the Chief Executive as Accountable Officer, also receives internal audit reports, according to a programme of internal audit agreed by the Committee itself. The Audit & Assurance Committee meets at least four times annually.

The Chair's Committee assists the Board with effective succession planning by ensuring that Board member skills requirements are promptly identified and by assisting Ofcom in the formal recruitment process for new members. The Committee also advises the Board on staff and remuneration policies as well as on corporate social responsibility, including the social, community, and environmental impacts of MG ALBA. The Chair's Committee meets at least twice annually.

The Chair's Committee held its final meeting on 30/3/23.

The Board has decided, in place of the Chair's Committee, to establish Comataidh Lèirsinn in 2023-24, subject to the approval of Ofcom and focused on realising MG ALBA's published Vision in a challenging stakeholder, funding, language and media environment. The Chair of the Committee will also discharge the functions of the Chair of the Board, should he or she be indisposed or unavailable.



Inbhean, siostaman agus smachdan

Tha MG ALBA dealasach mu ìrean àrda de riaghladh corporra agus dòighean-giùlain beusail. Cho fad 's a tha e freagarrach do shuidheachadh MG ALBA, tha am Bòrd ag amas a bhith a rèir nan ullachaidhean iomchaidh de Chòda Riaghlaidh Chorporra na RA a bhios air fhoillseachadh bho àm gu àm leis a' Chomhairle Aithris Ionmhasail.

Tha an t-uallach iomlan air a' Bhòrd airson dèanamh cinnteach gun cùm MG ALBA suas siostam in-smachd a bhios a' lùghdachadh riosgan agus a' dìon so-mhaoin agus ùidhean MG ALBA, agus a bheir don Bhòrd barantas reusanta gum faod earbsa a bhith aca san fhiosrachadh ionmhais a thèid a chleachdadh a-staigh agus fhoillseachadh a-muigh.

Ged nach urrainn do shiostam in-smachd sam bith làn bharantas a thoirt an aghaidh mì-aithris, call no mì-riaghladh a thaobh so-mhaoin MG ALBA, tha na siostaman a tha an sàs deilbhte airson comharrachadh do na buill cùisean air am feumar sùil a thoirt ann an deagh àm gus an tèid beachdachadh orra agus dèiligeadh riutha gu h-iomchaidh.

Sa bhliadhna, stèidhich MG ALBA Frèam-obrach Dearbhadh gus luach an airgid a dhearbhadh nas fheàrr, gèilleadh ri poileasaidh agus deagh chleachdadh, agus gus cur ri stiùireadh pragtaigeach agus ro-innleachdail air riosg.

Standards, systems and controls

MG ALBA is committed to high standards of corporate governance and ethical behaviour. As far as is appropriate to the circumstances of MG ALBA, the Board seeks to comply with relevant provisions of the UK Corporate Governance Code issued from time to time by the Financial Reporting Council.

The Board has overall responsibility for ensuring that MG ALBA maintains a system of internal controls that minimise risk, safeguard MG ALBA's assets and interests, and provides the Board with reasonable assurance of the reliability of the financial information used internally and for external publication.

Although no system of internal controls can provide absolute assurance against material misstatement, loss or mismanagement of MG ALBA's assets, the systems in place are designed to identify matters to the members that require attention on a timely basis so that they may be considered and dealt with appropriately.

In the year, MG ALBA established an Assurance Framework to better evidence value for money, compliance with policy and best practice, and to enhance the practical and the strategic management of risk.



An Sgioba Àrd-stiùiridh

Tha Sgeama Tiomnachaidh is Rianachd MG ALBA a' mìneachadh an ùghdarras a tha air a thiomnadh do Chomataidhean agus do dh'oifigearan. Chaidh an Sgeama ùrachadh ann an 2022-23.

Tha am Bòrd a' cur an Àrd-Oifigeir an dreuchd, le uallach dèanamh cinnteach gu bheil iomchaidheachd, riaghailteachd agus luach an airgid air caiteachas MG ALBA. Tha an Cathraiche a' coinneachadh gu cunbhalach ris an Àrd-Oifigear a tha an sàs bho là gu là anns gach roinn de dh'obair MG ALBA.

Tha an t-uallach iomlan air an Àrd-Oifigear airson dèanamh cinnteach gu bheil deagh riaghladh a thaobh Manaidseadh Chunnartan air a choileanadh gu h-iomchaidh agus gu bheil dearbhadh gu leòr aig a' Bhòrd agus na comataidhean aige gu bheil prìomh chunnartan ro-innleachdail air an riaghladh gu h-iomchaidh.

Tha an Sgioba Àrd-stiùiridh (SAS) air a dhèanamh an àirde leis an Àrd-Oifigear, Stiùiriche Susbaint agus an Stiùiriche Ro-innleachd & Chùisean Taoibh A-Muigh agus air a thaicheadh leis a' Mhanaidsear Gnìomhachais, Cunntasair, Manaidsear Gnothaichean Corporra & Gàidhlig agus manaidsearan eile.

Bidh an SAS a' coinneachadh co-dhiù gach cola-deug gus sùil a chumail air cur an sàs a' Phlana Obrachaidh bhliadhnail, gus dèiligeadh ri cùisean ionmhais agus gus dèiligeadh ri cùisean gnothachais is luchd-obrach. Co-dhiù gach mìos, bidh an SAS a' beachdachadh air na cunntasan riaghlaidh, an aithisg slàinte is sàbhailteachd agus dàta dèanadais a rèir nan nithean a tha air am mìneachadh sa Phlana Obrachaidh.

Gach trì mìosan bidh an SAS a' beachdachadh air aithisgean ràitheil foirmeil air dèanadas gnìomhachais, ionmhais agus luchd-amhairc. Bidh aithisgean agus cunntasan gan ullachadh airson a' Bhùird agus bidh an SAS a' cumail taisbeanadh dèanadais ràitheil airson buill a' Bhùird ath-sgrùdadh agus beachdachadh orra.

Tha e an urra ris an SAS dèanamh cinnteach gu bheilear a' cumail ris a' Phlana Riaghlaidh Àrainneachdail agus planaichean gnìomh leantainneach. Bidh an SAS a' faighinn aithisgean cunbhalach air cùisean HR agus Slàinte is Sàbhailteachd. Bithear ag ùrachadh teisteanasan Slàinte is Sàbhailteachd airson togalach MG ALBA gach bliadhna agus bidh aithisg ga chur chun a' Bhùird.

Gnothachas

Tha an Lèirmheas Ghnìomhan & Ghnothaichean a' mìneachadh mion-fhiosrachadh mu ghnothaichean cudromach ris an deach dèiligeadh sa bhliadhna.

The Executive

MG ALBA's Scheme of Delegation and Administration sets out the authority that is delegated to Committees and to officers. The Scheme was updated in 2022-23.

The Board appoints the Chief Executive, who is responsible for ensuring the propriety, regularity and value for money of MG ALBA's expenditure. The Chair is in regular contact with the Chief Executive, who has day-to-day responsibility for all aspects of MG ALBA activities.

The Chief Executive has overall responsibility for ensuring that good governance regarding Risk Management is properly discharged and that the Board and its committees have sufficient assurance that key strategic risks are being appropriately managed.

The senior executive team, the Sgioba Àrd-stiùiridh (the Senior Management Team or "SAS"), comprises the Chief Executive, the Director of Content and the Director of Strategy and External Affairs, and is supported by the Senior Business Manager, Accountant, Corporate Affairs & Gaelic Manager and other managers.

The SAS meets at least fortnightly to oversee the implementation of the annual Operational Plan, to deal with financial affairs and to address other business and staff matters. At least monthly, the SAS considers the management accounts, health and safety report and performance data by reference to the parameters set out in the Operational Plan.

Every three months, the SAS considers formal quarterly reports on business, financial and audience performance. Reports and accounts are prepared for the Board and the SAS holds a quarterly results presentation for Board members to review and discuss those.

The SAS is responsible for ensuring compliance with the Environmental Management Plan and ongoing action plans. The SAS receives regular reports on HR and Health and Safety matters. Health and Safety certificates for MG ALBA premises are renewed annually and a report sent to the Board.

Business

The Activities & Business Review sets out the details of significant business dealt with in the year.



SEIRBHEIS NAM MEADHANAN GÀIDHLIG

AITHRISÈAN IONMHASAIL AIRSON NA BLIADHNA A DHÙIN 31 MÀRT 2023

Clàr-innse	Duilleag
Aithris air Dleastanasan a' Bhùird	74
Aithisg an Neach-sgrùdaidh Neo-eisimeilich gu na Buill	76
Aithris air Teachd-a-steach Iomlan	84
Aithris air an t-Suidheachadh Ionmhasail	86
Aithris air Atharrachaidhean ann an Cothromas	88
Aithris air Sruthan-airgid	90
Notaichean ris na h-Aithrisean Ionmhasail	92

SEIRBHEIS NAM MEADHANAN GÀIDHLIG

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Contents	Page
Statement of the Board's Responsibilities	75
Independent Auditor's Report to the Members	77
Statement of Comprehensive Income	85
Statement of Financial Position	87
Statement of Changes in Equity	89
Statement of Cash Flows	91
Notes to the Financial Statements	93



SEIRBHEIS NAM MEADHANAN GÀIDHLIG

AITHRIS AIR DLEASTANASAN A' BHÙIRD

Tha uallach air a' Bhòrd an Aithisg Bhliadhnail agus na h-aithrisean ionmhasail ullachadh ann an co-rèir ris an lagh agus riaghailtean iomchaidh.

Tha Achd Craolaidh 1990 (mar a chaidh atharrachadh le Achd Craolaidh 1996 agus Achd Conaltraidh 2003) a' cur riatanas air a' Bhòrd cunntasan airson gach bliadhna ionmhasail ullachadh. Fon Achd sin tha am Bòrd air aithrisean ionmhasail na Seirbheis ullachadh, a rèir Inbhean Eadar-nàiseanta Aithris air Cunntasachd (IFRSan) a rèir mar a tha iad air an gabhail leis an Rìoghachd Aonaichte agus lagh iomchaidh. Fon Achd Craolaidh 1990 (mar a chaidh atharrachadh) chan fhaod am Bòrd na h-aithrisean ionmhasail aontachadh mura h-eil iad riaraichte gu bheil iad a' toirt sealladh fìor agus cothromach air suidheachadh na Seirbheis agus prothaid no call na Seirbheis airson na h-ùine sin.

Ann a bhith ag ullachadh nan aithrisean ionmhasail seo, tha uallach air a' Bhòrd a bhith:

- a' taghadh phoileasaidhean cunntasachd iomchaidh agus gan cur an gnìomh gu cunbhalach;
- a' dèanamh breithneachaidhean agus tuairmsean cunntasachd a tha reusanta agus ciallach;
- ag innse an deach IFRSan mar a chaidh gabhail riutha leis an Rìoghachd Aonaichte a leantainn, le ùmhlachd do imeachd susbainteach sam bith a chaidh fhoillseachadh agus a mhìneachadh anns na h-aithrisean ionmhasail;
- ag ullachadh na h-aithrisean ionmhasail air bunait gnìomhachais leantainneach mura bheil e iomchaidh gabhail ris gun lean an t-Seirbheis ann an gnìomhachas.

Tha uallach air buill a' Bhùird clàraidhean cunntasachd ceart a chumail a dh'fhoillsicheas le ìre mhath de chinnt aig àm sam bith obair ionmhasail na Seirbheise, agus a dh'fhoillsicheas an ìre mhath mionaideach aig àm sam bith suidheachadh ionmhasail na Seirbheise agus a nì e comasach dhaibh dearbhadh gu bheil na cunntasan a' tighinn a rèir Achd Craolaidh 1990 (mar a chaidh atharrachadh). Tha uallach orra cuideachd so-mhaoin na Seirbheise a dhìon agus ceuman reusanta a ghabhail dha rèir airson foill agus neo-riaghailteachdan eile a bhacadh agus a lorg.

Tha uallach air a' Bhòrd airson deasachadh agus iomlanachd an fhiosrachaidh ionmhasail agus chorporra a tha air làrach-lìn na Seirbheise. Faodaidh reachdas anns an Rìoghachd Aonaichte a tha a' riaghladh ullachadh agus sgaoileadh aithrisean ionmhasail a bhith eadar-dhealaichte bho reachdas ann an uachdranasan eile.

Mar as fhiosrach le buill a' Bhùird:

- Chan eil fiosrachadh sgrùdaidh buntainneach ann air nach eil luchd-sgrùdaidh na Seirbheise mothachail; agus
- Tha buill a' Bhùird air gach ceum a bu chòir dhaibh a ghabhail gus eòlas a thoirt dhaibh fhèin air fiosrachadh sgrùdaidh buntainneach sam bith agus barantachadh gu bheil luchd-sgrùdaidh mothachail air an fhiosrachadh sin.

SEIRBHEIS NAM MEADHANAN GÀIDHLIG

STATEMENT OF THE BOARD'S RESPONSIBILITIES

The Board is responsible for preparing the Annual Report and financial statements in accordance with applicable law and regulations.

The Broadcasting Act 1990 (as amended by the Broadcasting Act 1996 and the Communications Act 2003) requires the Board to prepare financial statements for each financial year. Under that Act the Board have prepared the Seirbheis' financial statements in accordance with International Financial Reporting Standards (IFRSs) as adopted by the United Kingdom and applicable law. Under the Broadcasting Act 1990 (as amended) the Board must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Seirbheis and the profit or loss of the Seirbheis for that period.

In preparing the financial statements the Board are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether IFRSs as adopted by the United Kingdom have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Seirbheis will continue in business.

The members of the Board are responsible for keeping proper accounting records that are sufficient to show and explain the Seirbheis' transactions and disclose with reasonable accuracy at any time the financial position of the Seirbheis and enable them to ensure that the accounts comply with the Broadcasting Act 1990 (as amended). They are also responsible for safeguarding the assets of the Seirbheis and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board is responsible for the maintenance and integrity of the corporate and financial information included on the Seirbheis' website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the members of the Board are aware:

- There is no relevant audit information of which the Seirbheis' auditors are unaware; and
- The members of the Board have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.



SEIRBHEIS NAM MEADHANAN GÀIDHLIG

AITHISG AN NEACH-SGRÙDAIDH NEO-EISIMEILICH GU NA BUILL

Beachd

Rinn sinn sgrùdadh air na cunntasan aig Seirbheis nam Meadhanan Gàidhlig (an t-Seirbheis) airson na bliadhna a dhùin 31 Màrt 2023 a tha a' gabhail a-steach Aithris air Teachd-a-steach lomlan, Aithris air an t-Suidheachadh Ionmhasail, Aithris air Atharrachaidhean ann an Cothromas, Aithris air Sruthan-airgid, agus na Notaichean ris na h-Aithrisean Ionmhasail, a' gabhail a-steach geàrr-iomradh air poileasaidhean cunntasachd cudromach. Tha frèam-obrach nan Aithrisean Ionmhasail a chaidh a chur an gnìomh san ullachadh aca a' tighinn a rèir an lagha iomchaidh agus Inbhean Eadar-nàiseanta air Cunntasachd (IASan) ris an do ghabh an RA a rèir feumalachdan An Achd Craolaidh 1990.

Nar beachd-ne tha na h-aithrisean ionmhasail:

- a' toirt sealladh fìor agus cothromach air cor ghnòthaichean na Seirbheise mar aig 31 Màrt 2023, agus airson an easbhaidh airson na bliadhna sin a dhùin;
- air a bhith air an ullachadh gu ceart a rèir Inbhean Eadar-nàiseanta Cunntasachd (IAS); agus
- air a bhith air an ullachadh a rèir riatanasan Achd Craolaidh 1990 (mar a chaidh atharrachadh le Achd Craolaidh 1996 agus Achd Conaltraidh 2003).

Bun-stèidh ar beachd

Rinn sinn ar sgrùdadh a rèir Inbhean Sgrùdaidh Eadar-nàiseanta (RA) (ISAan (RA)) agus lagh iomchaidh. Tha an tuilleadh fiosrachaidh mu ar n-uallaichean fo na h-inbhean sin san earrann de ar n-aithisg air dleastanas an Luchd-sgrùdaidh airson nan aithrisean ionmhasail. Tha sinn neo-eisimeileach bhon t-Seirbheis a rèir an riatanas a tha oirnn a bhith cumail ris na h-inbhean beusail a tha bunaitheach do ar sgrùdadh de na cunntasan san RA, nam measg Cleachdadh Beusail an FRC agus tha sinn air ar dleastanas beusail eile a choileanadh a rèir nan riatanasan seo. Tha sinn den bheachd gu bheil am fianais sgrùdaidh a fhuairas gu leòr agus iomchaidh gus bun-stèidh ar beachd a chur an cèill.

Co-dhùnidhean mu bhun-chùis a tha a' dol

Ann a bhith a' sgrùdadh nan aithrisean ionmhasail, thàinig sinn chun cho-dhùnadh gu bheil cleachdadh nam ball de bhun-chùis a tha a' dol ann an ullachadh nan aithrisean ionmhasail iomchaidh.

Stèidhichte air an obair a rinn sinn, cha do lorg sinn mì-chinnt sam bith co-cheangailte ri tachartasan no cumhachan a dh'fhaodadh, leotha fhèin no còmhla, teagamh mòr a chuir air comas na Seirbheis cumail a' dol mar ghnìomhachas leantainneach airson ùine de dhusan mìos co-dhiù bho nuair tha na h-aithrisean ionmhais ùghdarraichte airson an cur a-mach.

Tha na dleastanasan againn agus dleastanasan nam ball a thaobh gnothach leantainneach air am mìneachadh anns na h-earrannan iomchaidh den aithisg seo.

SEIRBHEIS NAM MEADHANAN GÀIDHLIG

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Opinion

We have audited the financial statements of Seirbheis nam Meadhanan Gàidhlig (the 'Seirbheis') for the year ended 31 March 2023 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and the Notes to the Financial Statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK-adopted International Accounting Standards (IAS) in conformity with the requirements of The Broadcasting Act 1990.

In our opinion the financial statements:

- give a true and fair view of the state of the Seirbheis' affairs as at 31 March 2023 and of its deficit for the year then ended;
- have been properly prepared in accordance with UK-adopted International Accounting Standards (IAS); and
- have been prepared in accordance with the requirements of the Broadcasting Act 1990 (as amended by the Broadcasting Act 1996 and the Communications Act 2003).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Seirbheis in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the members' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

Our responsibilities and the responsibilities of the members with respect to going concern are described in the relevant sections of this report.



Fiosrachadh eile

Tha uallach air buill airson an fhiosrachaidh eile. Tha am fiosrachadh eile a' gabhail a-steach am fiosrachadh san Aithisg Bhliadhnail, a thuilleadh air na h-aithrisean ionmhasail agus aithisg an luchd-sgrùdaidh orra sin. Chan eil ar beachd-ne air na h-aithrisean ionmhasail a' gabhail a-steach am fiosrachadh eile agus, a thuilleadh air na nithean sònraichte nar n-aithisg, chan eilear a' toirt dearbhadh sam bith air na nithean seo.

Is e ar dleastanas am fiosrachadh eile a leughadh agus, ann a bhith a' dèanamh seo, tha sinn fo uallach beachdachadh a bheil mì-chòrdadh cudromach san fhiosrachadh a thaobh nan cunntasan no a bheil an t-eòlas a fhuair sinn san sgrùdadh no eile air aithris gu ceàrr. Ma dhearbhas sinn mì-aithrisean cudromach no rudan a dh'fhaodadh a bhith nan nithean mì-aithris cudromach, tha sinn fo uallach dèanamh a-mach a bheil mì-aithris cudromach sna h-aithrisean ionmhasail no mì-aithris san fhiosrachadh eile. Ma tha sinn, tron obair a nì sinn, a' co-dhùnadh gu bheil mì-aithris cudromach den fhiosrachadh eile seo, tha sinn fo uallach sin innte.

Chan eil dad againn ri aithris mu na gnòthaichean seo.

Beachdan air cùisean eile

Nar beachd-ne, stèidhichte air an obair a chaidh a dhèanamh rè an sgrùdaidh:

- tha am fiosrachadh a chaidh a thoirt seachad san Aithisg Bhliadhnail airson na bliadhna ionmhais airson a bheil na h-aithrisean ionmhasail air an ullachadh a rèir nan aithrisean ionmhasail; agus
- gun deach an Aithisg Bhliadhnail ullachadh a rèir riatanasan laghail iomchaidh.

Cùisean air am feum sinn aithris mar eisgeachd

Mar thoradh air an eòlas agus an tuigse air an t-Seirbheis agus an àrainneachd a fhuaras rè an sgrùdaidh, cha do lorg sinn aithrisean ceàrr san Aithisg Bhliadhnail.

Chan eil dad againn ri aithris a thaobh nan cùisean a leanas a bhios sinn ag aithris dhuibh ma tha, nar beachd:

- nach deach clàran cunntasachd iomchaidh a chumail, no cha d' fhuair eadhon freagairtean iomchaidh airson an sgrùdadh againn bho mheuran air nach do thadhail sinn; no
- nach eil na h-aithrisean ionmhasail ag aontachadh le na clàran cunntasachd agus na toraidhean; no
- cha tèid foillseachaidhean sònraichte de thuarastal buill a tha air an comharrachadh leis an lagh a dhèanamh; no
- cha d' fhuair sinn a h-uile fiosrachadh agus mìneachadh a tha a dhìth oirnn airson ar sgrùdadh.

Dleastanasan bhall

Mar a tha mìnichichte ann am barrachd doimhneachd san Aithris air Dleastanasan a' Bhùird, tha uallach air na buill airson nan aithrisean ionmhasail ullachadh agus a bhith riaraichte gu bheil iad a' toirt sealladh fìor agus cothromach agus airson siostam in-smachd a tha buill a' faicinn iomchaidh gus dèanamh cinnteach gu bheil ullachadh nan cunntasan saor bho mì-aithris cudromach, air sgàth foill no mearachd.

Ann a bhith ag ullachadh nan aithrisean ionmhasail, tha uallach air na buill measadh a dhèanamh air comas an t-Seirbheis leantainn mar bhun-chùis a tha a' dol, a' dèanamh follaiseach, mar a bhios iomchaidh, gnòthaichean co-cheangailte ri bun-chùis a tha a' dol agus a' cleachdadh cunntasachd bun-chùis a tha a' dol mura bheil na buill an dùil an t-Seirbheis a dhìtheachadh no sguir den obair sa bheil e an sàs, no nuair nach eil roghainn eile aca ach seo a dhèanamh.

Other information

The members are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters

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

- the information given in the Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Seirbheis and its environment obtained in the course of the audit, we have not identified material misstatements in the Annual Report.

We have nothing to report in respect of the following matters which we report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of members' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of members

As explained more fully in the Statement of the Board's Responsibilities, the members are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the members determine 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 members are responsible for assessing the Seirbheis' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the members either intend to liquidate the Seirbheis or to cease operations, or have no realistic alternative but to do so.

Uallach an luchd-sgrùdaidh airson sgrùdadh nan aithrisean ionmhasail

'S e ar n-amasan a bhith a' faighinn barantas reusanta gu bheil na cunntasan gu h-iomlan saor bho mhì-aithris chudromach, ge b' e a bheil sin air sgàth foill no mearachd agus aithrisg luchd-sgrùdaidh a thoirt seachad tha a' toirt ar beachd. Tha barantas reusanta na bharantas aig àrd-ìre ach chan e gealltanais a th' ann gum bi sgrùdadh air a dhèanamh a rèir ISAan (RA) gu daonnan a' lorg mhì-aithris nuair a bhios e ann. Faodaidh mì-aithrisean a bhith ann bho fhoill no mhearachd agus tha iad air am meas cudromach, nam b' urrainn dhaibh, fa leth no uile còmhla, buaidh a thoirt air co-dhùnaidhean eaconamach an luchd-cleachdaidh a rèir nan cunntasan sin.

Tha neo-riaghailteachdan, a' gabhail a-steach foill, nan eisimpleirean de neo-ghèilleadh ri laghan agus riaghailtean. Bidh sinn a' dealbhadh mhodhan a rèir ar dleasan, air am mìneachadh gu h-àrd, gus aithrisean ceàrr a lorg a thaobh neo-riaghailteachdan, a' gabhail a-steach foill. Tha na modhan sònraichte airson a bhith an sàs agus an ìre gu bheil iad comasach air neo-riaghailteachdan a lorg, a' gabhail a-steach foill air am mìneachadh gu h-ìosal.

A' comharrachadh agus a' measadh chunnartan co-cheangailte ri neo-riaghailteachdan:

Rinn sinn measadh air dè cho buailteach 's a bha aithrisean ionmhasail na Seirbheis gu mì-aithris susbainteach agus mar a dh'fhaodadh foill tachairt, a' gabhail a-steach tro chòmhradh le buill, còmhradh taobh a-staigh ar coinneamh dealbhadh le ar sgioba sgrùdaidh, ag ùrachadh ar clàr de smachdan taobh a-staigh agus a' dèanamh cinnteach gu robh na smachdan sin ag obair mar a bha dùil. Rinn sinn measadh air brosnachadh is cothroman a dh'fhaodadh a bhith ann airson làimhseachadh meallta de na h-aithrisean ionmhasail. Chomharraich sinn laghan agus riaghailtean a tha cudromach ann an co-theacs na Seirbheis le buill agus ag ùrachadh ar tuigse mun roinn sa bheil an t-Seirbheis ag obrachadh.

Tha laghan agus riaghailtean a tha cudromach gu dìreach ann an co-theacs na Seirbheis a' toirt a-steach Achd Craolaidh 1990 (mar a chaidh atharrachadh le Achd Craolaidh 1996), Achd Conaltraidh 2003, agus reachdas Cìsean na RA.

Freagairt sgrùdaidh do chunnartan air an comharrachadh:

Bheachdaich sinn air an ìre de ghèilleadh ris na laghan agus na riaghailtean sin mar phàirt de na modhan sgrùdaidh againn air na nithean aithris ionmhasail co-cheangailte a' toirt a-steach sgrùdadh air foillseachaidhean aithrisean ionmhasail. Rinn sinn ath-sgrùdadh air clàran na Seirbheis mu bhrisidhean laghan agus riaghailtean, geàrr-chunntasan choinneamhan agus conaltradh le ùghdarrasan iomchaidh gus aithrisean ceàrr a dh'fhaodadh a bhith ag èirigh a chomharrachadh. Bhruidhinn sinn air poileasaidhean agus modhan na Seirbheis airson gèilleadh ri laghan agus riaghailtean le buill riaghlaidh le uallach airson gèilleadh.

Rè na coinneimh dealbhadh leis an sgioba sgrùdaidh, tharraing an com-pàirtiche conaltraidh aire do na prìomh raointean a dh'fhaodadh a bhith a' toirt a-steach neo-ghèilleadh ri laghan agus riaghailtean no foill. Dh'fhaighnich sinn do Sgioba Àrd-stiùiridh na buidhne an robh iad mothachail mu eisimpleirean de neo-ghèilleadh ri laghan agus riaghailtean no eòlas air foill sam bith a bha fo amharas no a bha fo chasaid. Thug sinn aghaidh air cunnart foill tro riaghladh a' dol thairis air smachdan le bhith a' dèanamh deuchainn air freagarrachd inntigidhean irisean agus a' comharrachadh gnothaichean cudromach sam bith a bha neo-àbhaisteach no taobh a-muigh cùrsa àbhaisteach a' ghnìomhachais. Rinn sinn measadh an tug breithneachaidhean a chaidh a dhèanamh ann a bhith a' dèanamh tuairmsean cunntasachd comharra a dh'fhaodadh a bhith ann air claonadh riaghlaidh. Aig ìre crìochnachaidh an sgrùdaidh, bha ath-sgrùdadh a' chom-pàirtiche conaltraidh a' toirt a-steach dèanamh cinnteach gun robh an sgioba air a dhol an sàs san obair aca le amharas proifeasanta iomchaidh agus mar sin an comas neo-ghèilleadh ri laghan agus riaghailtean agus foill a chomharrachadh.

Tha cuingealachaidhean gnèitheach anns na modhan sgrùdaidh a tha air am mìneachadh gu h-àrd agus mar as fhaide air falbh a tha neo-ghèilleadh ri laghan agus riaghailtean bho na tachartasan agus na gnothaichean a tha air an nochdadh anns na h-aithrisean ionmhasail, 's ann as lugha a bhiodh sinn mothachail dheth. Cuideachd, tha an cunnart gun a bhith a' lorg mì-aithris susbainteach mar thoradh air foill nas àirde na an cunnart gun a bhith a' lorg fear a thig bho mhearachd, oir dh'fhaodadh foill a bhith a' falach a dh'aona ghnòthach le, mar eisimpleir, mealladh no mì-riochdachadh a dh'aona ghnòthaich, no tro cho-fhoill.

Tha an tuilleadh fiosrachaidh mu ar n-uallaichean ri fhaighinn air làrach-lìn A' Chomhairle Aithris Ionmhasail aig: www.frc.org.uk/auditorsresponsibilities. Tha an t-iomradh seo mar phàirt de aithris ar neach-sgrùdaidh.

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the Seirbheis' financial statements to material misstatement and how fraud might occur, including through discussions with the members, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the Seirbheis by discussions with members and updating our understanding of the sector in which the Seirbheis operates.

Laws and regulations of direct significance in the context of the Seirbheis include the Broadcasting Act 1990 (as amended by the Broadcasting Act 1996), the Communications Act 2003, and UK Tax legislation.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the Seirbheis' records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the Seirbheis' policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Cleachdadh ar n-aithisg

Thathar a' toirt na h-aithisge seo do bhuill na Seirbheise a-mhàin, mar bhuidheann, ann an co-rèir ri Achd Craolaidh 1990 (mar a chaidh atharrachadh le Achd Craolaidh 1996 agus Achd Conaltraidh 2003). Chaidh ar n-obair sgrùdaidh a dhèanamh air chor 's gum faodamaid aithris riutha na nithean sin a dh'fheumar aithris riutha ann an aithisg neach-sgrùdaidh agus gun adhbhar sam bith eile ach sin fhèin. Chun na h-ìre as motha ceadachta a rèir an lagha, cha bhi sinn a' gabhail ri uallach, no ga ghabhail os làimh do dhuine sam bith seach an t-Seirbheis no buill na Seirbheise mar bhuidheann, airson ar n-obair sgrùdaidh, airson na h-aithisge seo, no airson ar beachdan.

Eunice McAdam

(Àrd Neach-sgrùdaidh Reachdail)

airson agus às leth Saffery Champness LLP

Cunntasairean Cairte

Luchd-sgrùdaidh Reachdail

Taigh Kintail

Pàirc Beechwood

Inbhir Nis

IV2 3BW

15 Ògmhios 2023

Use of our report

This report is made solely to the Seirbheis' members, as a body, in accordance with the Broadcasting Act 1990 (as amended by the Broadcasting Act 1996 and the Communications Act 2003). Our audit work has been undertaken so that we might state to the Seirbheis' members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Seirbheis and the Seirbheis' members as a body, for our audit work, for this report, or for the opinions we have formed.

Eunice McAdam

(Senior Statutory Auditor)

for and on behalf of Saffery Champness LLP

Chartered Accountants

Statutory Auditors

Kintail House

Beechwood Park

Inverness

IV2 3BW

15 June 2023



SEIRBHEIS NAM MEADHANAN GÀIDHLIG

AITHRIS AIR TEACHD-A-STEACH IOMLAN
AIRSON NA BLIADHNA A DHÙIN 31 MÀRT 2023

	Notaichean	2023 £	2022 £
TEACHD-A-STEACH			
Bun-thabhartas Riaghaltas na h-Alba		12,800,000	12,800,000
Tabhartasan a bharrachd bho Riaghaltas na h-Alba		55,000	230,000
Teachd-a-steach an dàil air fhaotainn – SpeakGaelic		551,962	337,917
Teachd a-steach eile bho thabhartasan		45,611	47,458
Teachd-a-steach stiùidio & ghoireasan		144,416	139,354
		13,596,989	13,554,729
CAITEACHAS OBRACHAIDH			
Riochdachaidhean telebhisein, rèidio & air-loidhne is còraichean		12,407,738	11,020,720
Glusad ann an riochdachaidhean rin craoladh		(109,748)	563,297
Cosgaisean obrachaidh na seanail		655,276	778,384
Sanasachadh seanail & corporra		75,823	80,678
Tabhartasan trèanaidh a' ghnìomhachais		235,452	255,120
Cosgaisean rannsachaidh luchd-amhairc		95,000	95,000
		13,359,541	12,793,199
CÒRR IOMLAN		237,448	761,530
Cosgaisean rianachd		760,846	876,459
EASBHÀIDH OBRACHAIDH			
Cosgaisean ionmhais lom	4	(523,398)	(114,929)
	5	37,605	54,868
EASBHÀIDH RO CHÌSEAN CÌSEAN			
	6	(561,003)	(169,797)
		2,903	28,725
EASBHÀIDH AN DÈIDH CHÌSEAN		(563,906)	(198,522)

Tha an teachd-a-steach agus an caiteachas air fad stèidhichte air obair a tha a' leantainn air adhart.
Chan eil teachd-a-steach/cosgais eile ann a thuilleadh air an fheadhainn a tha air an ainmeachadh a-cheana.
Tha na poileasaidhean cunntasachd agus na notaichean nam pàirt riatanach de na h-aithrisean ionmhasail seo.

SEIRBHEIS NAM MEADHANAN GÀIDHLIG

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
INCOME			
Scottish Government core grant		12,800,000	12,800,000
Scottish Government additional grants		55,000	230,000
Deferred income released – SpeakGaelic		551,962	337,917
Other grant income		45,611	47,458
Studios & facilities income		144,416	139,354
		13,596,989	13,554,729
OPERATING EXPENDITURE			
Television, radio & on-line productions and rights		12,407,738	11,020,720
Movement in productions to be transmitted		(109,748)	563,297
Channel operating costs		655,276	778,384
Channel & corporate promotion		75,823	80,678
Industry training grants		235,452	255,120
Audience research costs		95,000	95,000
		13,359,541	12,793,199
GROSS SURPLUS		237,448	761,530
Administrative expenses		760,846	876,459
OPERATING DEFICIT		(523,398)	(114,929)
Net finance costs	4	37,605	54,868
DEFICIT BEFORE TAXATION		(561,003)	(169,797)
TAXATION	5	2,903	28,725
DEFICIT AFTER TAXATION	6	(563,906)	(198,522)

All income and expenditure is derived from continuing operations.
There are no other items of comprehensive income/expense other than those included above.
The accounting policies and notes form an integral part of these financial statements.

SEIRBHEIS NAM MEADHANAN GÀIDHLIG

AITHRIS AIR AN T-SUIDHEACHADH IONMHASAIL
MAR AIG 31 MÀRT 2023

	Notaichean	31 Màrt 2023 £	31 Màrt 2022 £
SO-MHAOIN NEO-LÀITHREACH			
Maoin neo-làimhseachail	9	678,470	556,150
Seilbh, acainn & uidheam	10	1,707,893	1,881,670
		2,386,363	2,437,820
SO-MHAOIN LÀITHREACH			
Clàran-seilbhe: riochdachaidhean rin craoladh		4,472,365	4,677,619
Malairt agus nithean eile a tha ri fhaighinn	11	88,985	156,065
Airgead agus co-ionann ri airgead		869,600	1,209,708
		5,430,950	6,043,392
DO-MHAOIN LÀITHREACH			
Malairt agus nithean eile a tha ri phàigheadh	12	(376,899)	(354,171)
TEACHD-A-STEACH AN DÀIL: RI PHÀIGHEADH AN CEANN BLIADHNA			
Tabhartasan teachd-a-steach an dàil	13	(4,679,878)	(4,791,535)
SO-MHAOIN LÀITHREACH LOM		374,173	897,686
SO-MHAOIN IOMLAN ÀS AONAS DO-MHAOIN LÀITHREACH		2,760,536	3,335,506
DO-MHAOIN NEO-LÀITHREACH	12	(1,995,467)	(2,006,531)
SO-MHAOIN LOM		765,069	1,328,975
RIOCHDAICHTE LE			
Cùl stòran		765,069	1,328,975
CÙL STÒRAN IOMLAN		765,069	1,328,975

Chaidh na h-aithrisean ionmhasail seo aontachadh leis a' Bhòrd air 15 Ògmhios 2023

Iain Moireasdan (Cathraiche)
Dòmhnall Caimbeul (Àrd-Oifigear)

Tha na poileasaidhean agus na notaichean cunntasachd nam pàirt riatanach de na h-aithrisean ionmhasail seo.

SEIRBHEIS NAM MEADHANAN GÀIDHLIG

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

	Notes	31 March 2023 £	31 March 2022 £
NON-CURRENT ASSETS			
Intangible assets	9	678,470	556,150
Property, plant & equipment	10	1,707,893	1,881,670
		2,386,363	2,437,820
CURRENT ASSETS			
Inventories: productions to be transmitted		4,472,365	4,677,619
Trade and other receivables	11	88,985	156,065
Cash and cash equivalents		869,600	1,209,708
		5,430,950	6,043,392
CURRENT LIABILITIES			
Trade and other payables	12	(376,899)	(354,171)
DEFERRED INCOME: DUE WITHIN ONE YEAR			
Deferred income grants	13	(4,679,878)	(4,791,535)
NET CURRENT ASSETS		374,173	897,686
TOTAL ASSETS LESS CURRENT LIABILITIES		2,760,536	3,335,506
NON-CURRENT LIABILITIES	12	(1,995,467)	(2,006,531)
NET ASSETS		765,069	1,328,975
REPRESENTED BY			
Reserves		765,069	1,328,975
TOTAL RESERVES		765,069	1,328,975

These financial statements were approved by the Board on 15 June 2023.

John Morrison (Chairperson)
Donald Campbell (Chief Executive)

The accounting policies and notes form an integral part of these financial statements.

SEIRBHEIS NAM MEADHANAN GÀIDHLIG

AITHRIS AIR ATHARRACHAIDHEAN ANN AN COTHROMAS
MAR AIG 31 MÀRT 2023

	Cùl Stòran £
Luach aig 1 Giblean 2021 Easbhaidh airson na bliadhna	1,527,497 (198,522)
Luach aig 1 Giblean 2022 Easbhaidh airson na bliadhna	1,328,975 (563,906)
Luach aig 31 Màrt 2023	765,069

Tha na poileasaidhean agus na notaichean cunntasachd nam pàirt riatanach de na h-aithrisean ionmhasail seo.

SEIRBHEIS NAM MEADHANAN GÀIDHLIG

STATEMENT OF CHANGES IN EQUITY
AS AT 31 MARCH 2023

	Reserves £
Balance at 1 April 2021 Deficit for the year	1,527,497 (198,522)
Balance at 1 April 2022 Deficit for the year	1,328,975 (563,906)
Balance at 31 March 2023	765,069

The accounting policies and notes form an integral part of these financial statements.



SEIRBHEIS NAM MEADHANAN GÀIDHLIG

AITHRIS AIR SRUTHAN-AIRGID
AIRSON NA BLIADHNA 31 MÀRT 2023

	2023 £	2022 £
SRUTHAN-AIRGID BHO GHNÌOMHAN-OBRACHaidH:		
Easbhaidh obrachaidh	(523,398)	(114,929)
Cìsean	(2,903)	(28,725)
Pàigheadh do-mhaoin ghabhaltasan	(86,010)	(83,504)
Ìsleachadh air seilbh, acainn & uidheam	244,798	266,915
Luach-chrìonaidh maoin neo-làimhseachail	149,867	62,035
Call/(Buannachd) air an cur-às do seilbh, acainn & uidheam	–	(301)
Lùghdachadh/(meudachadh) ann an clàran-seilbhe: riochdachaidhean rin craoladh (Lùghdachadh)/meudachadh ann an teachd a-steach an dàil	205,254	(588,487)
Lùghdachadh ann an suimean ri thighinn a-steach	(36,711)	823,380
Meudachadh ann an suimean rim pàigheadh	67,079	300,732
	22,728	87,127
	40,704	724,243
SRUTHAN-AIRGID BHO GHNÌOMHAN-TASGAIDH:		
Riadh a fhuaras/(pàighte)	12,891	(1,940)
Reic seilbh, acainn & uidheam	–	301
Ceannachd seilbh, acainn & uidheam	(71,021)	(60,253)
Ceannachd so-mhaoin neo-làimhseachail	(272,187)	(285,388)
	(330,317)	(347,280)
SRUTHAN-AIRGID BHO GHNÌOMHAN IONMHASACHAIDH:		
Pàigheadh do-mhaoin ghabhaltasan	(50,495)	(52,928)
	(50,495)	(52,928)
Atharrachadh lom ann an airgead	(340,108)	324,035
Airgead agus co-ionann ri airgead mar aig 1 Giblean 2022	1,209,708	885,673
	869,600	1,209,708

Tha na poileasaidhean agus na notaichean cunntasachd nam pàirt riatanach de na h-aithrisean ionmhasail seo.

SEIRBHEIS NAM MEADHANAN GÀIDHLIG

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating deficit	(523,398)	(114,929)
Taxation	(2,903)	(28,725)
Payment of lease liabilities	(86,010)	(83,504)
Depreciation of property, plant & equipment	244,798	266,915
Amortisation of intangible assets	149,867	62,035
Loss/(Gain) on disposal of property, plant & equipment	–	(301)
Decrease/(increase) in inventories: productions to be transmitted	205,254	(588,487)
(Decrease)/increase in deferred income grants	(36,711)	823,380
Decrease in receivables	67,079	300,732
Increase in payables	22,728	87,127
	40,704	724,243
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received/(paid)	12,891	(1,940)
Sale of property, plant & equipment	–	301
Purchase of property, plant & equipment	(71,021)	(60,253)
Purchase of intangible assets	(272,187)	(285,388)
	(330,317)	(347,280)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payment of lease liabilities	(50,495)	(52,928)
	(50,495)	(52,928)
Net change in cash	(340,108)	324,035
Cash and cash equivalents at 1 April 2022	1,209,708	885,673
	869,600	1,209,708

The accounting policies and notes form an integral part of these financial statements.

SEIRBHEIS NAM MEADHANAN GÀIDHLIG

NOTAICHEAN RIS NA H-AITHRIS EAN IONMHASAIL AIRSON NA BLIADHNA A DHÙIN 31 MÀRT 2023

1 POILEASADHEAN CUNNTASACHD

Bun-stèidh Ullachaidh

Chaidh na h-aithrisean ionmhasail ullachadh a rèir Inbhean Eadar-nàiseanta Aithris air Cunntasachd (IFRSan) a rèir mar a tha iad air an gabhail leis an Rìoghachd Aonaichte. Tha an IFRS a' gabhail a-steach nan inbhean agus nam mineachaidhean a chaidh an aontachadh leis a' Bhòrd Eadar-nàiseanta air Inbhean Cunntasachd ("IASB") agus mineachaidhean a chaidh an cur an cèill leis a' Chomataidh Mineachaidhean Eadar-nàiseanta Aithris air Cunntasachd ("IFRIC").

Chaidh na cunntasan ullachadh air a' mhodh cosgais eachdraidheil air bhun-chùis a tha a' dol ach a-mhàin far a bheil fios air a thoirt sna poileasaidhean cunntasachd a leanas.

Bun-chùis a tha a' dol

Tha an t-Seirbheis mothachail air cho mòr 's tha i an eisimeil taic ionmhais leantainneach bho mhinistearan Riaghaltas na h-Alba aig ìrean fiosgail iomchaidh airson obair a chumail suas gus com-pàirteachas BBC ALBA leis a' BhBC a riarachadh. Faodaidh an t-Seirbheis a bhith a' sùileachadh gu reusanta gum bi stòrasan gu leòr ann airson leantainn air adhart ag obair airson an ath dhusan mìos. Airson an adhbhair seo thathar a' leantainn air adhart mar bhun-chùis a tha a' dol ann a bhith ag ullachadh nan cunntasan.

Tha na prìomh phoileasaidhean cunntasachd air a bhith air an cur an cèill gu cunbhalach a thaobh cunntasan na Seirbheise.

Teachd-a-steach

Tha na tabhartasan a fhuair bho Riaghaltas na h-Alba agus buidhnean eile air an cur ris an Aithris air Teachd-a-steach lomlan sa bhliadhna co-cheangailte riutha ach fo smachd tabhartasan sam bith a chaidh fhaighinn agus a bha air an cleachdadh gus riochdachaidhean a mhaoineachadh a bhiodh air an craoladh aig deireadh na bliadhna agus so-mhaoin ga ullachadh. Thèid an teachd-a-steach an dàil seo a chomharrachadh nuair a thèid na tabhartasan riochdachaidh co-cheangailte a chur chun na h-Aithris air Teachd-a-steach lomlan mar a tha minichte sa phoileasaidh fa leth airson tabhartasan riochdachaidh air am mineachadh gu h-ìosal no san t-suidheachadh a thaobh so-mhaoin ga ullachadh mar a tha air a mhìneachadh sa phoileasaidh air leth airson maoin neo-làimhseachail.

Cùmhnantan Riochdachaidh

Tha tabhartasan agus còraichean riochdachaidh telebhisein is rèidio air an cumail san Aithris air an t-Suidheachadh Ionmhasail agus air an cur chun na h-Aithris air Teachd-a-steach lomlan an uair a tha an riochdachadh ris a bheil iad ceangailte air a chraoladh airson a' chiad uair.

Teachd-a-steach Stiùidio

Tha teachd-a-steach bhon stiùidio air a chomharrachadh san Aithris air Teachd-a-steach lomlan nuair a tha bathar agus seirbheisean air an libhrigeadh.

Cùmhnantan Eile

Tha cùmhnantan leasachaidh agus gach cùmhnant eile a tha ri phàigheadh air an cur chun na h-Aithris air Teachd-a-steach lomlan nuair a dh'fheumar am pàigheadh.

Cosgaisean Peinnsein

Tha na cosgaisean peinnsein a chaidh an cur chun na h-Aithris air Teachd-a-steach lomlan a' riochdachadh sùim nan tabhartasan rim pàigheadh airson an àm chunntasachd.

SEIRBHEIS NAM MEADHANAN GÀIDHLIG

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs) as adopted by the United Kingdom. IFRS includes the standards and interpretations approved by the International Accounting Standards Board ("IASB") and interpretations issued by the International Financial Reporting Interpretations Committee ("IFRIC").

The accounts have been prepared on the historical cost convention on a going concern basis, except where otherwise noted in the following accounting policies.

Going Concern

The Seirbheis is cognisant of its reliance on the Scottish Government ministers' continued financial support at appropriate fiscal levels to maintain its operations to satisfy the BBC ALBA partnership with the BBC. The Seirbheis can reasonably expect that it will have adequate resources to continue in operational existence for the next twelve months. For this reason, it continues to adopt the going concern basis in preparing the accounts.

The principal accounting policies have been applied consistently in relation to the Seirbheis' accounts.

Income

Income grants received from The Scottish Government and other organisations are credited to the Statement of Comprehensive Income in the year to which they relate, subject to the deferral of any grants received which were used to fund productions yet to be broadcast at the year end and assets under construction. This deferred income will be recognised when the related productions are expensed to the Statement of Comprehensive Income as outlined in the separate policy for production contracts as detailed below or in the case of assets under construction as outlined in the separate policy for intangible assets.

Production Contracts

Television and radio production acquisitions and rights are held in the Statement of Financial Position and are expensed to the Statement of Comprehensive Income once the production to which they relate has been first broadcast.

Studio Income

Studio income is recognised in the Statement of Comprehensive Income when products are supplied and services are provided.

Other Contracts

Contracts to develop experimental content which may or may not be broadcast and all other operating contracts payable are charged to the Statement of Comprehensive Income as incurred.

Pension Costs

The pension costs charged against the Statement of Comprehensive Income represent the amount of the contributions payable in respect of the accounting period.



Seilbh, Acainn & Uidheam

Ìsleachadh

Tha ìsleachadh ann airson so-mhaoin stèidhichte làimhseachail seilbh, acainn & uidheam a chur às a' chunntas le tuairmse air an fheum eaconamach ach às aonais tuairmse an luach aig deireadh am beatha fheumail mar a leanas:

Talamh agus Togalaichean	20% loidhne dhìreach
So-mhaoin Còir Cleachdaidh	thar teirm a' ghabhaltais

Acainn & Uidheam:

Uidheam Coimpiutaireachd	33% loidhne dhìreach
Àirneis & Uidheam Oifise	20% loidhne dhìreach
Carbadan Motair	25% lùghdachadh cothromachaidh

Uidheam Stiùidio	20% loidhne dhìreach
------------------	----------------------

Maoin Neo-làimhseachail

Luach-chrìonaidh

Tha luach-chrìonaidh air a thabhann gus cur às a' chunntas luach iarmadach tuairmsichte den do-mhaoin thar am beatha fheumail tuairmsichte, mar a leanas:

Bathar-bog Coimpiutair / Seilbheachd innleachdail	20% loidhne dhìreach
Prògram ionnsachaidh SpeakGaelic	20% loidhne dhìreach

Tha so-mhaoin ga ullachadh a' tòiseachadh luach-chrìonaidh nuair a tha gnòthaichean ullachte agus nuair a tha an t-so-mhaoin a' dol a-steach don t-seirbheis.

Gabhaltasan

Aig toiseach cunnradh, bidh an t-Seirbheis a' beachdachadh an e gabhaltas a tha sa chunnradh no a bheil gabhaltas air a ghabhail a-steach ann. Is e gabhaltas a tha sa chunnradh, no tha gabhaltas air a ghabhail a-steach sa chunnradh ma tha an cunnradh a' toirt còir air a bhith a' cumail smachd air maoin comharraichte airson àm sònraichte mar iomlaid airson beachdachadh.

Tha an t-Seirbheis ag aithneachadh so-mhaoin còir-cleachdaidh agus do-mhaoin gabhaltais aig ceann là tòiseachaidh a' ghabhaltais. Tha an do-mhaoin gabhaltais air tùs air a mheasadh aig luach làithreach nam pàighidhean airson a' ghabhaltais nach robhar air a phàigheadh aig a' cheann là tòiseachaidh, air an lasachadh a' cleachdadh reata lasachaidh iomchaidh. Tha so-mhaoin còir-cleachdaidh cuideachd air aithneachadh mar a bhith co-ionann ris an do-mhaoin gabhaltais agus air a dhì-measadh thar an ama bhon cheann là tòiseachaidh, chun an ama as tràithe, deireadh an ama feumail den t-so-mhaoin còir-cleachdaidh no deireadh teirm a' ghabhaltais. Tha an t-Seirbheis a' meas teirm gabhaltais a chuid-seilbhe a bhith suas chun cheann là deireannach den gabhaltas, leis gu bheil e an ire mhath cinnteach gun lean an gabhaltas an dèidh nam puingeann briseadh cunnraidh a tha sa gabhaltas.

Tha an t-Seirbheis air taghadh gun a bhith ag aithneachadh so-mhaoinean còir-cleachdaidh agus do-mhaoinean gabhaltais airson gabhaltasan geàrr-ùine airson uidheam aig a bheil teirm gabhaltais de 12 mìos no nas lugha agus gabhaltasan de so-mhaoin le luach ìseal, a' gabhail a-steach uidheam IT. Tha na pàighidhean gabhaltais co-cheangailte ris na gabhaltasan sin air an aithneachadh mar chosgais air bun-stèidh loidhne dhìreach thar teirm a' ghabhaltais.

Tabhartasan Calpa

Tha tabhartasan calpa air an cumail san Aithris air an t-Suidheachadh Ionmhasail agus air an toirt air dhàil don Aithris air Teachd-a-steach lomlan ann an co-rèir ri poileasaidh ìsleachaidh na so-mhaoin ris a bheil an tabhartas ceangailte.

Airgead agus Co-ionann ri Airgead

Tha airgead agus co-ionann ri airgead a' gabhail a-steach airgead-làimhe agus airgead taisgte a tha furasta a thionndadh gu sùim aithnichte de dh'airgead-làimhe agus nach eil buailteach ach air glè bheag de dh'atharrachadh ann an luach.

Property, Plant & Equipment

Depreciation

Depreciation is provided to write off the cost less estimated residual value of property, plant & equipment over their estimated useful economic lives, as follows:

Land and buildings	20% straight line
Right of Use Asset	over the term of the lease

Plant and equipment:

Computer Equipment	33% straight line
Office Furniture & Equipment	20% straight line
Motor Vehicles	25% reducing balance

Studio Equipment	20% straight line
------------------	-------------------

Intangible Assets

Amortisation

Amortisation is provided to write off the cost less estimated residual value of intangible assets over their estimated useful lives, as follows:

Computer software / Intellectual property	20% straight line
SpeakGaelic Learning Programme	20% straight line

Assets under construction only commence amortisation when construction is completed and the assets enter into service.

Leasing

At inception of a contract, the Seirbheis considers whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The Seirbheis recognises a right-of-use asset and a lease liability at the lease commencement date. The lease liability is initially measured at the present value of the lease payments that have not been paid at the commencement date, discounted using an appropriate discount rate. A right-of-use asset is also recognised equal to the lease liability and depreciated over the period from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The Seirbheis has assessed the lease term of its property to be up to the end date of the lease, as it is reasonably certain that the lease will continue beyond the contractual break points within the lease.

The Seirbheis has elected not to recognise right-of-use assets and lease liabilities for short-term leases of equipment that have a lease term of 12 months or less and leases of low-value assets, including IT equipment. The lease payments associated with these leases are recognised as an expense on a straight-line basis over the lease term.

Capital Grants

Capital grants received are held in the Statement of Financial Position and credited to the Statement of Comprehensive Income in line with the depreciation policy of the asset to which the grant relates.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and demand deposits that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.



Ionnsramaidean Ionmhasail

Tha so-mhaoin ionmhasail agus do-mhaoin ionmhasail air an aithneachadh san Aithris air an t-Suidheachadh Ionmhasail an uair a tha an t-Seirbheis air aonta a chur ri solar cunnaidh na h-ionnsramaidean.

So-mhaoin Ionmhasail

Tha na so-mhaoin ionmhasail air fad air an aithneachadh agus air an dì-aithneachadh air ceann-là malairt far a bheil ceannach no reic so-mhaoin ionmhasail fo chunnaidh anns a bheil cumhan a tha a' ciallachadh gum feum an so-mhaoin a bhith air a libhrigeadh taobh a-staigh an ama a chaidh a stèidheachadh le prìomh neach-ceannachd na Seirbheise, agus a tha sa chiad dol a-mach air a thomhas aig luach chothromach, agus cosgaisean gnìomh-malairt.

Is e nithean air am faotainn an t-aon seòrsa so-mhaoin ionmhasail a tha aig an t-Seirbheis

Tha nithean air am faotainn tro mhalairt agus nithean eile a tha air am faotainn a thathar a' pàigheadh mar shuimean a tha stèidhichte no dearbhte nach eil air an luachadh ann am margaidh ghnìomhach air am meas mar "nithean rim faotainn". Tha iad air an tomhais aig cosgais luach chrìonaidh a' cleachdadh a' mhodh rèidh èifeachdaich, às aonais milleadh sam bith. Tha riadh teachd-a-steach air aithneachadh le bhith a' cur an cèill an reata rèidh èifeachdaich, ach a-mhàin nithean rim faotainn airson gearr-ùine far am biodh aithneachadh air riadh neo-thàbhach.

Milleadh air so-mhaoin ionmhasail

Tha so-mhaoin ionmhasail air am measadh airson comharran air easbhaidh air ceann-là gach Aithris air an t-Suidheachadh Ionmhasail. Tha easbhaidh ann an so-mhaoin ionmhasail an uair a tha fianais neo-phàirteach ann, gu bheil, mar thoradh air aon tachartas no barrachd a ghabh àite an dèidh a' chiad aithneachadh den t-so-mhaoin ionmhasail, gu bheil buaidh aige air an t-sruth airgid a tha air a mheasadh airson an ama ri teachd.

Airson cuid de sheòrsaichean so-mhaoin ionmhasail, leithid nithean air am faotainn tro mhalairt, bidh so-mhaoin a tha air am measadh, gun a bhith air am milleadh a thuilleadh air seo, air am measadh airson milleadh air bun-stèidh cruinnichte.

Dh'fhaodadh fianais chothromach air milleadh airson pasgan de nithean air am faotainn gabhail a-steach an t-eòlas eachdraidheil a tha aig an t-Seirbheis ann a bhith a' cruinneachadh pàighidhean, meudachadh san àireamh de phàighidhean air an robh dàil sa phasgan thar an ama creideis àbhaisteach, cho math ri atharrachaidhean mothachail ann an suidheachaidhean eaconamach nàiseanta no ionadail a tha ann an co-dhàimh ri dearmad ann an nithean air am faotainn.

A thaobh so-mhaoin a tha air an cumail aig cosgais luach crìonaidh, is e meud a' mhillidh na h-eadar-dhealachaidhean eadar luach giùlain an t-so-mhaoin agus an luach làithreach a thathar a' meas a bhios aig an t-sruth airgid aig an àm ri teachd le lasachadh a rèir reata rèidh a bha aig an t-so-mhaoin ionmhasail o thùs.

Tha luach làithreach an t-so-mhaoin ionmhasail air a lùghdachadh gu dìreach leis a' chall millidh a thaobh nan so-mhaoinean ionmhasail ach a' fàgail a-mach nithean air am faotainn tro mhalairt far a bheil an luach làithreach air a lùghdachadh tro bhith a' cleachdadh cunntas cuibhreann. Far a bheilear a' meas nach gabh nì air fhaotainn tro mhalairt a thionail thathar ga chur às an aghaidh a' chunntais chuibrinn. An uair a gheibhear air ais suimean a chaidh a chur às thathar ga chur ris a' chunntas chuibrinn. Tha atharrachaidhean sa chunntas làithreach den chunntas chuibrinn air an aithneachadh mar phrothaid no call.

Financial instruments

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the Seirbheis becomes a party to the contractual provision of the instrument.

Financial Assets

All financial assets are recognised and derecognised on a trade date where the purchase or sale of a financial asset is under a contract whose terms require delivery of the financial asset within the timeframe established by the Seirbheis' principal customer, and are initially measured at fair value, plus transaction costs.

Receivables is the only category of financial asset held by the Seirbheis

Trade receivables and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as "receivables". They are measured at amortised cost using the effective interest method, less any impairment. Interest income is recognised by applying the effective interest rate, except for short-term receivables when the recognition of interest would be immaterial.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at the date of each Statement of Financial Position. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

For certain categories of financial assets, such as trade receivables, assets that are assessed not to be impaired individually are, in addition, assessed for impairment on a collective basis.

Objective evidence of impairment for a portfolio of receivables could include the Seirbheis' past experience of collecting payments, an increase in the number of delayed payments in the portfolio past the average credit period, as well as observable changes in national or local economic conditions that correlate with default on receivables.

For financial assets carried at amortised cost, the amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivables, where the carrying amount is reduced through the use of an allowance account. When a trade receivable is considered uncollectable, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in profit or loss.



Di-aithneachadh air so-mhaoin ionmhasail

Tha an t-Seirbheis a' dèanamh di-aithneachadh air so-mhaoin ionmhasail a-mhàin an uair a tha còraichean cunradail an t-sruth-airgid bho so-mhaoin a bhith a' crìochnachadh, air neo an uair a thèid an t-so-mhaoin ionmhasail atharrachadh agus a tha na riosgan agus na duaisean air fad agus an sealbh den t-so-mhaoin a' gluasad gu buidheann eile. Mur a dèan an t-Seirbheis atharrachadh no mur a cùm i na riosgan agus na duaisean seilbh agus a leanas i oirre a' cumail smachd air an t-so-mhaoin a chaidh a ghluasad, bidh an t-Seirbheis a' toirt aithne do dh'ùidh leantainneach san t-so-mhaoin agus fiachan co-cheangailte airson suimean is dòcha a dh'fheumar a phàigheadh. Ma chumas an t-Seirbheis gu tàbhachdach na riosgan agus na duaisean seilbh a tha aig so-mhaoin ionmhasail a chaidh atharrachadh, leanaidh an t-Seirbheis oirre ag aithneachadh an t-so-mhaoin ionmhasail agus bheir i aithne cuideachd do iasad co-latarail airson an teachd-a-steach a fhuaras.

Ann a bhith a' dèanamh di-aithneachadh air so-mhaoin ionmhasail gu tur, bidh an t-eadar-dhealachadh eadar sùim leantainneach an t-so-mhaoin agus sùim a' bhreithneachaidh a chaidh fhaotainn agus a dh'fhaodar fhaighinn agus a' bhuanachd no an call tionalach a chaidh aithneachadh ann an teachd-a-steach iomlan eile agus a chaidh a chàrnadh ann an cothromas air aithneachadh san Aithris air Teachd-a-steach Iomlan.

Is e do-mhaoin ionmhasail eile an t-aon seòrsa do-mhaoin ionmhasail a tha aig an t-Seirbheis

Tha do-mhaoin ionmhasail eile, a' gabhail a-steach nithean air am pàigheadh tro mhalairt air am measadh air tùs aig luach chothromach, às aonais cosgaisean tar-ghnìomh.

Tha do-mhaoin ionmhasail eile, an dèidh seo air an tomhas aig cosgais luach-chrìonaidh a' cleachdadh a' mhodh rèidh èifeachdaich, le cosgais rèidh air aithneachadh air bhun-stèidh toradh èifeachdach.

Is e modh rèidh èifeachdach modh-obrach a thaobh a bhith ag obrachadh a-mach cosgais luach-chrìonaidh de dho-mhaoin ionmhasail agus a bhith a' riarachadh cosgais rèidh thar na h-ùine iomchaidh. Is e an ìre rèidh èifeachdaich an ìre a tha gu dìreach a' lasachadh nam pàighidhean a thathar a' meas a bhios air an dèanamh san àm ri teachd tron bheatha a thathar a' sùileachadh a bhios aig an do-mhaoin, no, far a bheil e iomchaidh, ùine nas giorra, chun t-sùim luim air a thoirt air adhart air aithneachadh sa chiad dol a-mach.

Di-aithneachadh air do-mhaoin ionmhasail

Tha an t-Seirbheis a' di-aithneachadh do-mhaoin ionmhasail, an uair, agus a-mhàin an uair, a tha dleastanasan na Seirbheise air an coileanadh, air an dubhadh às no a tha iad air ruith a-mach. Tha an t-eadar-dhealachadh eadar an t-sùim a tha air a thoirt air adhart den do-mhaoin ionmhasail air a dhì-aithneachadh agus tha am breithneachadh pàighte agus ri phàigheadh air aithneachadh san Aithris air Teachd-a-steach Iomlan.

Derecognition of financial assets

The Seirbheis derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Seirbheis neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Seirbheis recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Seirbheis retains substantially all the risks and rewards of ownership of a transferred financial asset, the Seirbheis continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in the Statement of Comprehensive Income.

Other financial liabilities is the only category of financial liabilities held by the Seirbheis

Other financial liabilities, including trade payables, are initially measured at fair value, net of transaction costs.

Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

Derecognition of financial liabilities

The Seirbheis derecognises financial liabilities when, and only when, the Seirbheis' obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in the Statement of Comprehensive Income.



2 GABHAIL RI INBHEAN ÙRA AGUS ATH-SGRÙDAICHTH AGUS ATHARRACHAIDHEAN

Tron bhliadhna ionmhais 2022/2023, tha an t-Seirbheis air gabhail ris na IFRSan ùra a leanas (a' gabhail a-steach atharrachaidhean a chaidh a dhèanamh riutha) agus mìneachaidhean IFRIC, a thàinig gu bhith èifeachdach airson a' chiad uair.

Inbhe	Ceann là èifeachdais, bliadhna a' tòiseachadh air neo an dèidh
Iomradh air an Fhrèam Bun-bheachdail (Atharrachaidhean air IFRS 3 Measgachadh Gnìomhachais)	1 Faoilleach 2022
Seilbh, Acainn is Uidheam: Teachd a-steach mus tèid a Chleachdadh (Atharrachaidhean air IAS 16)	1 Faoilleach 2022
Cùmhnanntan trom – Cosgais Coileanadh Cùmhnannt (Atharrachaidhean air IAS 37 Solarachaidhean, Dleastanasan Tuiteamach agus Maoin Teagmhach)	1 Faoilleach 2022
Leasachaidhean bliadhnail cearcall 2018-2020	1 Faoilleach 2022

Le bhith a' gabhail riutha cha robh buaidh shusbainteach aig seo air na foillseachaidhean no na suimean a chaidh an toirt seachad sna h-aithrisean ionmhasail.

Inbhean a chaidh an cur an cèill ach nach eil fhathast èifeachdach:

Aig ceann là ùghdarachaidh nan aithrisean ionmhasail sin, bha na h-inbhean agus na mìneachaidhean a leanas iomchaidh don t-Seirbheis ach cha robh iad air a bhith air an cur an sàs sna h-aithrisean ionmhasail seo, ged a bha iad air an cur a-mach cha robh iad èifeachdach fhathast.

Inbhe	Ceann là èifeachdais, bliadhna a' tòiseachadh air neo an dèidh
Foillseachadh Poileasaidhean Cunntasachd (Atharrachaidhean air Taisbeanadh IAS 1 de Aithrisean Ionmhais agus Aithris Cleachdaidh IFRS 2 A' dèanamh Bhreitheanais Tàbhachdach)	1 Faoilleach 2023
Mìneachadh air Measaidhean Cunntasachd (Atharrachaidhean air Poileasaidhean Cunntasachd IAS 8, Atharrachaidhean ann an Measaidhean Cunntasachd agus Mearachdan)	1 Faoilleach 2023

Gu ruige seo, cha deach gin de na h-inbhean agus na mìneachaidhean a tha iomchaidh don t-Seirbheis agus nach eil air a bhith air an cur an sàs sna h-aithrisean ionmhasail seo air a bhith air an aontachadh airson an cleachdadh san RA agus cha tèid gabhail riutha gus an tèid an t-aonta a dhearbhadh.

Inbhe	Ceann là èifeachdais, bliadhna a' tòiseachadh air neo an dèidh
Seòrsachadh Dleastanasan mar Gnàthach no Neo-Riatanach: atharrachaidhean air IAS 1	1 Faoilleach 2024
Do-mhaoin Ghabhaltais ann an Reic is Màl air ais (Atharrachaidhean air IFRS 16)	1 Faoilleach 2024

Tha na buill a' luachadh na buaidh a bhios aig na h-inbhean sin air aithrisean ionmhasail na Seirbheise ach chan eilear dhan bheachd gum bi buaidh shusbainteach aca air na h-aithrisean ionmhasail ma thèid gabhail riutha.

2 ADOPTION OF NEW AND REVISED STANDARDS AND AMENDMENTS

During the financial year 2022/2023, the Seirbheis has adopted the following new IFRSs (including amendments thereto) and IFRIC interpretations, that became effective for the first time.

Standard	Effective date, annual period beginning on or after
Reference to the Conceptual Framework (Amendments to IFRS 3 Business Combinations)	1 January 2022
Property, Plant and Equipment: Proceeds before Intended Use (Amendments to IAS 16)	1 January 2022
Onerous Contracts – Cost of Fulfilling a Contract (Amendments to IAS 37 Provisions, Contingent Liabilities and Contingent Assets)	1 January 2022
Annual improvements 2018-2020 cycle	1 January 2022

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

Standards issued but not yet effective:

At the date of authorisation of these financial statements, the following standards and interpretations relevant to the Seirbheis and which have not been applied in these financial statements, were in issue but were not yet effective.

Standard	Effective date, annual period beginning on or after
Disclosure of Accounting Policies (Amendments to IAS 1 Presentation of Financial Statements and IFRS Practice Statement 2 Making Materiality Judgements)	1 January 2023
Definition of Accounting Estimates (Amendments to IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors)	1 January 2023

As yet, none of the following standards and interpretations relevant to the Seirbheis and which have not been applied in these financial statements, have been endorsed for use in the UK and will not be adopted until such time as endorsement is confirmed.

Standard	Effective date, annual period beginning on or after
Classification of Liabilities as Current or Non-Current: amendments to IAS 1	1 January 2024
Lease Liability in a Sale and Leaseback (Amendments to IFRS 16)	1 January 2024

The members are evaluating the impact that these standards will have on the financial statements of the Seirbheis but their adoption is not expected to have a material impact on the financial statements.

3 BREITHNEACHAIDHEAN CUNNTASACHD DEATAMACH AGUS PRÌOMH THÙSAN MEASADH NEO-CHINNTEACH

Ann a bhith a' cur an cèill poileasaidhean cunntasachd na Seirbheise, a tha air am mìneachadh ann an nota 1, feumaidh na buill a thighinn gu co-dhùnaidhean, tuairmsean agus beachdan mu na suimean a tha air an toirt air adhart a thaobh na so-mhacain agus na do-mhacain nach eil furasta mothachadh dhaibh bho thùsan eile. Tha na tuairmsean agus na beachdan co-cheangailte air an aithneachadh, stèidhichte air eòlas eachdraidheil agus factaran eile a thathar a' meas a tha iomchaidh. Dh'fhaodadh na toraidhean aig a' cheann thall a bhith eadar-dhealaichte ris na tuairmsean sin.

Tha na tuairmsean agus na ro-bheachdan air a bheil iad stèidhichte air an ath-sgrùdadh air bhun-stèidh leantainneach. Tha atharrachaidhean ris na tuairmsean cunntasachd air an aithneachadh airson an ama anns a bheil an tuairmse air atharrachadh ma tha an t-atharrachadh a' toirt buaidh a-mhàin air an àm sin, no ann an àm an atharrachaidh agus nan amannan ri teachd ma tha an t-atharrachadh a' toirt buaidh air na h-amannan làithreach agus na h-amannan ri teachd.

Breithneachaidhean deatamach a thaobh a bhith a' cur an cèill poileasaidhean cunntasachd na Seirbheise

Is iad na leanas na breithneachaidhean deatamach, a thuilleadh air an fheadhainn a tha a' gabhail a-steach tuairmsean (a tha air dèiligeadh riutha fa leth gu h-ìosal), a tha na buill air a dhèanamh sa phròiseas a bhith a' cur an cèill poileasaidhean cunntasachd na Seirbheise agus aig a bheil a' bhuaidh as brìgheil air na suimean a tha air an aithneachadh ann an aithrisean ionmhasail.

Luach riochdachaidhean rin craoladh

Tha an t-Seirbheis ag aithneachadh luachadh chlàran seilbhe: riochdachaidhean a tha rin craoladh mar luach ceannachd chòraichean craolaidh a chaidh an ceannachd bho luchd-riochdachaidh. Tha luach nan còraichean air am meas mar a bhith air a chosg an uair a thèid ciad craoladh a dhèanamh den phrògram le ath-chraolaidhean fon chead a chaidh fhaotainn air fhaicinn aig luach airgid de bheag seagh. Mar thoradh air a' cho-dhùnadh seo, tha luach nan riochdachaidhean air an craoladh a tha air ainmeachadh san Aithris air an t-Suidheachadh Ionmhasail mar prìs ceannachd phrògraman a tha fhathast rin craoladh agus còraichean sam bith an cois sin.

Co-bhanntachd BBC ALBA

Is e prìomh ghnìomh na Seirbheise a bhith a' ruith obair BBC ALBA, an t-seanail telebhisean Gàidhlig, ann an co-bhanntachd leis a' BhBC. Tha an t-seanail ag obair fo chùmhnannt an Aonta Laghail eadar MG ALBA agus am BBC. Tha an t-Seirbheis ag aithneachadh gu bheil i an eisimeil taic leantainneach, aig ìrean iomchaidh fiosgail, bho mhinistearan Riaghaltas na h-Alba gus obair a chumail seasmhach a thaobh a bhith a' riarachadh a chom-pàirteachas le BBC ALBA mar am prìomh nì ann a bhith a' libhrigeadh dhleastanasan na Seirbheise. An dèidh ceistean a thogail, tha na buill riarachaidhean gun lean an càirdeas agus mar sin tha iad ag ullachadh nan cunntasan air stèidh leantainneach mar a tha air a mhineachadh ann an nota 1.

Gealltanasan

Mar a chaidh ainmeachadh, tha an t-Seirbheis mothachail air taic leantainneach mhinistearan Riaghaltas na h-Alba aig ìre a leigeas leis an t-Seirbheis a dleastanasan a choileanadh san fhad-ùine. Tha an taic seo air leth riatanach, gu h-àraidh a thaobh aontan tomhas riochdachaidh (nota 14) agus gealltanasan gabhaltais (nota 15). Mar thoradh air seo, tha lèirmheas solair taobh a-staigh nan aontaidhean phasgain, a dh'fhaodar a chur an sàs nam biodh lùghdachadh mòr sam bith ann an suidheachadh fiosgail na Seirbheise agus cuideachd clàs lèirmheis còig-bliadhna sa chùmhnannt gabhail nam prìomh oifisean agus stiùidiothan ann an Steòrnabhagh.

3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Seirbheis' accounting policies, which are described in note 1, the members are required to make judgements, estimates and assumptions 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. Actual results may differ from these estimates.

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.

Critical judgements in applying the Seirbheis' accounting policies

The following are the critical judgements, apart from those involving estimations (which are dealt with separately below), that the members have made in the process of applying the Seirbheis' accounting policies and that have the most significant effect on the amounts recognised in financial statements.

Valuation of productions to be transmitted

The Seirbheis recognises the valuation of inventories: productions to be transmitted as being the purchase value of broadcasting rights purchased from producers. The value of these rights is considered expensed on first transmission of the programme with repeats under the acquired licence being of negligible monetary value. As a result of this decision, the value of productions to be transmitted disclosed in the Statement of Financial Position represents the purchase price of programmes yet to be broadcast and any related rights.

BBC ALBA Partnership

The principal activity of the Seirbheis is running the operations of BBC ALBA, the Gaelic television channel, in partnership with the BBC. The channel is operated under the terms of the Collaboration Agreement between MG ALBA and the BBC. The Seirbheis recognises its reliance on the Scottish Government ministers' continued financial support at appropriate fiscal levels to maintain its operations to satisfy the BBC ALBA partnership as being key to the delivery of the Seirbheis' functions. After making enquiries, the members are satisfied that the ongoing relationship will continue and have therefore adopted the going concern basis in preparing the accounts, as explained in note 1.

Commitments

As mentioned, the Seirbheis is cognisant of the continued support of the Scottish Government ministers at a level of funding which will allow the Seirbheis to fulfil its long-term commitments. This support is essential in particular to production volume agreements (note 14) and leasing commitments (note 15). As a result, included within the production volume agreements is a review provision that may be applied should there be a material reduction in the Seirbheis' fiscal position and also a 5-yearly review clause in the lease contract for the head offices and studios in Stornoway.



4 EASBHAI DH OBRACHAIDH

	2023 £	2022 £
Tha easbhaidh obrachaidh air a h-aithris an dèidh creideasachadh:		
Siubhail agus teachd-an-tìr		
Buill	11,292	1,288
Luchd-obrach	65,494	17,374
Pàigheadh an neach-sgrùdaidh	24,200	19,950
Sgrùdadh		
Neo-sgrùdadh	4,250	2,500
Ìsleachadh	143,778	165,896
Ìsleachadh air so-mhaoin còir-cleachdaidh	101,020	101,020
Luach-chrìonadh	149,867	62,035
Cosgaisean co-cheangailte ri gabhailt so-mhaoin luach ìosal	12,302	10,104

5 COSGAISEAN IONMHAIS LOM

	2023 £	2022 £
Riadh ri fhaotainn	12,891	356
Riadh ri phàigheadh & cìsean coltach	–	(2,296)
Riadh air do-mhaoin gabhailtais	(50,496)	(52,928)
Cosgaisean ionmhais lom	(37,605)	(54,868)

6 CÌSEAN

	2023 £	2022 £
Tha cìsean air riadh a fhuaras airson teachd-a-steach eile agus riadh airson na bliadhna mar a leanas:		
Cìs Chorporra na RA @ 19% (2022: 19%)	2,903	1,401
Atharrachaidhean a thaobh amannan ron seo	–	27,324
	2,903	28,725

4 OPERATING DEFICIT

	2023 £	2022 £
Operating deficit is stated after charging:		
Travel and subsistence	11,292	1,288
Auditor's remuneration	65,494	17,374
Members		
Staff	24,200	19,950
Audit		
Non-Audit	4,250	2,500
Depreciation	143,778	165,896
Depreciation on right-of-use asset	101,020	101,020
Amortisation	149,867	62,035
Expenses relating to lease of low-value assets	12,302	10,104

5 NET FINANCE COSTS

	2023 £	2022 £
Interest receivable	12,891	356
Interest payable & similar charges	–	(2,296)
Interest on lease liabilities	(50,496)	(52,928)
Net finance costs	(37,605)	(54,868)

6 TAXATION

	2023 £	2022 £
The taxation charge on other income and interest received for the year is as follows:		
UK Corporation tax @ 19% (2022: 19%)	2,903	1,401
Adjustments in respect of prior periods	–	27,324
	2,903	28,725

7 PÀIGHEADH AN ÀRD-OIFIGEIR & LUCHD-COSNAIDH

B' e àireamh chuibheasach nan daoine (an t-Àrd-Oifigear nam measg) a bha ann an cosnadh aig a' Bhòrd rè na bliadhna 54 (2022:49).

Cosgaisean Luchd-cosnaidh (do na daoine gu h-àrd)

	2023 £	2022 £
Pàigheadh agus tuarastail bliadhna	1,572,687	1,678,232
Cosgaisean tèarainteachd sòisealta	158,316	170,157
Cosgaisean peinnsein eile (faic nota 17)	222,999	234,915
	1,954,002	2,083,304

Bha pàigheadh a thaobh an neach-obrach a bu mhotha a bha a' faighinn de thuarastal mar a leanas:

	2023 £	2022 £
Dioladh-dreuchda (agus sochairean susbainteach)	106,981	105,481
Tabhartasan peinnsein ri sgeama peinnsein ceannach airgid (faic nota 17)	13,460	15,822
	120,441	121,303

Thàinig na tuarastalan, na NICan agus na cosgaisean peinnsein eile airson prìomh mhanaidsearan tron bhliadhna (a' gabhail a-steach an Àrd-Oifigear) de 4 neach (2022: 5) gu £354,774 (2022: £422,880).

8 CATHRAICHE & BUILL

Thàinig pàigheadh agus diolaidhean eile, a' gabhail a-steach sochairean a fhuair an Cathraiche gu £11,460 (2022: £11,460). Seo an àireamh de Bhuill eile a fhuair suimean taobh a-staigh nam bannan a leanas

	2023 Àireamh	2022 Àireamh
£420	2	–
£1,545	1	–
£4,428	1	–
£5,037	6	8

Chaidh trìuir bhall an cur an dreuchd agus leig trìuir bhall dhiubh an dreuchd bhon Bhòrd rè na bliadhna.

Calum MacLeod air a chur an dreuchd 15/05/22
Ingrid NicEanraig air a chur an dreuchd 12/12/22
Iain Moireasdan (Cathraiche) air a chur an dreuchd 01/01/23
Iain Stephen Moireasdan a leig dheth a dhreuchd 17/04/22
Donaidh Macamhlaigh a leig dheth a dhreuchd 30/04/22
Ailean Dòmhnallach (Cathraiche) a leig dheth a dhreuchd 31/12/22

7 CHIEF EXECUTIVE & EMPLOYEES' REMUNERATION

The average number of persons (including the Chief Executive) employed by the Board during the year was 54 (2022:49).

Employee costs (for above persons)

	2023 £	2022 £
Wages and salaries	1,572,687	1,678,232
Social security costs	158,316	170,157
Other pension costs (see note 17)	222,999	234,915
	1,954,002	2,083,304

Remuneration in respect of the highest paid employee was as follows:

	2023 £	2022 £
Emoluments (including benefits in kind)	106,981	105,481
Pension contributions to money purchase pension scheme (see note 17)	13,460	15,822
	120,441	121,303

The salaries, NICs and other pension costs for key management personnel during the year (including the Chief Executive) comprising 4 persons (2022: 5) was £354,774 (2022: £422,880).

8 CHAIRPERSON & MEMBERS

Fees and other emoluments, including benefits, received by the Chairperson amounted to £11,460 (2022: £11,460)
 The number of other Members who received the following fees was:

	2023 Number	2022 Number
£420	2	–
£1,545	1	–
£4,428	1	–
£5,037	6	8

There were three appointments and three retirements from the Board during the year.

Calum MacLeod appointed 15/05/22
Ingrid Henderson appointed 12/12/22
John Morrison (Chair) appointed 01/01/23
Iain Stephen Morrison retired 17/04/22
Donald MacAulay retired 30/04/22
Allan MacDonald (Chair) retired 31/12/22

9 SO-MHAOIN NEO-LÀIMHSEACHAIL

	Bathar-bog & Còraichean £	SpeakGaelic £	Iomlan £
Cosgais			
Aig 1 Giblean 2022	93,718	569,593	663,311
Cur-ris	–	272,187	272,187
Gluasad	–	–	–
Aig 31 Màrt 2023	93,718	841,780	935,498
Ìsleachadh			
Aig 1 Giblean 2022	59,151	48,010	107,161
Cosgais na bliadhna	13,583	136,284	149,867
Aig 31 Màrt 2023	72,734	184,294	257,028
Luach Leabhair Lom			
Aig 31 Màrt 2023	20,984	657,486	678,470
Aig 31 Màrt 2022	34,567	521,583	556,150

'S e pròiseact ioma-thaobhach a th' ann an SpeakGaelic gus ionnsachadh na Gàidhlig a bhrosnachadh agus a dhèanamh comasach. Tha sreath telebhisein, craolaidhean rèidio is podcast, stuthan ionnsachaidh agus làrach-lìn sònraichte ann.

Chaidh a' chiad ìre de SpeakGaelic a chuir air bhog san Dàmhair 2021 agus thathas air dèiligeadh ris a' phròiseact gu lèir mar a bhith beò bhon cheann-latha sin.

9 INTANGIBLE ASSETS

	Software & Rights £	SpeakGaelic £	Total £
Cost			
At 1 April 2022	93,718	569,593	663,311
Additions	–	272,187	272,187
Transfer	–	–	–
At 31 March 2023	93,718	841,780	935,498
Depreciation			
At 1 April 2022	59,151	48,010	107,161
Charge for year	13,583	136,284	149,867
At 31 March 2023	72,734	184,294	257,028
Net Book Values			
At 31 March 2023	20,984	657,486	678,470
At 31 March 2022	34,567	521,583	556,150

SpeakGaelic is a multifaceted project to encourage and facilitate the learning of Gaelic comprising a television series, radio and podcast broadcasts, learning materials and dedicated website.

The first phase of SpeakGaelic launched in October 2021 and the whole project has been treated as live from that date.



10 SEILBH, ACAINN & UIDHEAM

	Talamh & Toglaidhean £	Acainn & Uidheam £	Uidheam Stiùidio £	Iomlan £
Cosgais				
Aig 1 Giblean 2022	3,246,224	372,017	3,623,516	7,241,757
Cur-ris	–	12,693	58,328	71,021
Cur-às	–	–	–	–
Aig 31 Màrt 2023	3,246,224	384,710	3,681,844	7,312,778
Ìsleachadh				
Aig 1 Giblean 2022	1,562,983	336,760	3,460,344	5,360,087
Cosgais na bliadhna	128,750	18,665	97,383	244,798
Cur-às	–	–	–	–
Aig 31 Màrt 2023	1,691,733	355,425	3,557,727	5,604,885
Luach Leabhair Lom				
Aig 31 Màrt 2023	1,554,491	29,285	124,117	1,707,893
Aig 31 Màrt 2022	1,683,241	35,257	163,172	1,881,670

11 NITHEAN MALAIRT & EILE RI FHAIGHINN

	2023 £	2022 £
Nithean malairt ri fhaighinn	17,937	24,260
Ro-phàighidhean agus teachd-a-steach tàrmaichte	56,045	71,011
lasadan luchd-obrach	1,186	8,534
Ais-phàigheadh VAT	13,817	52,260
	88,985	156,065

Aois fiachan a tha seachad air an ceann-là pàighidh ach a thathar a' sùileachadh:

	2023 £	2022 £
Chan eil e ri phàigheadh fhathast	17,687	22,420
31-60 là	–	–
61-90 là	–	1,590
>91 là	250	250
	17,937	24,260

10 PROPERTY, PLANT & EQUIPMENT

	Land & Buildings £	Plant & Equip. £	Studio Equip. £	Total £
Cost				
At 1 April 2022	3,246,224	372,017	3,623,516	7,241,757
Additions	–	12,693	58,328	71,021
Disposals	–	–	–	–
At 31 March 2023	3,246,224	384,710	3,681,844	7,312,778
Depreciation				
At 1 April 2022	1,562,983	336,760	3,460,344	5,360,087
Charge for year	128,750	18,665	97,383	244,798
Disposals	–	–	–	–
At 31 March 2023	1,691,733	355,425	3,557,727	5,604,885
Net Book Values				
At 31 March 2023	1,554,491	29,285	124,117	1,707,893
At 31 March 2022	1,683,241	35,257	163,172	1,881,670

11 TRADE & OTHER RECEIVABLES

	2023 £	2022 £
Trade receivables	17,937	24,260
Prepayments and accrued income	56,045	71,011
Staff loans	1,186	8,534
VAT repayment	13,817	52,260
	88,985	156,065

The ageing profile of trade receivables, including those past due but not impaired:

	2023 £	2022 £
Not due	17,687	22,420
31-60 days	–	–
61-90 days	–	1,590
>91 days	250	250
	17,937	24,260

12 MALAIRT & NITHEAN EILE A THA RI PHÀIGHEADH

DO-MHAOIN LÀITHREACH	2023	2022
	£	£
Malairt & nithean eile a tha ri phàigheadh	279,717	260,997
Luchd-creideis eile	86,010	83,504
Do-mhaoin cis làithreach	11,172	9,670
	376,899	354,171

DO-MHAOIN NEO-LÀITHREACH

	2023	2022
	£	£
Tabhartas an dàil – Maoin neo-làimhseachail SpeakGaelic	481,793	406,847
Do-mhaoin ghabhaltais (nota 15)	1,513,674	1,599,684
	1,995,467	2,006,531

13 TABHARTASAN TEACHD-A-STEACH AN DÀIL

	2023	2022
	£	£
Tabhartas an dàil – riochdachaidhean nach deach an craoladh fhathast	4,472,365	4,677,619
Tabhartas an dàil – Maoin neo-làimhseachail SpeakGaelic	689,306	520,763
	5,161,671	5,198,382

Teachd-a-steach an dàil air a ghabhail a-steach san Aithris air an t-Suidheachadh Ionmhasail aig 31 Màrt 2023:

	2023	2022
	£	£
Làithreach	4,679,878	4,791,535
Neo-làithreach	481,793	406,847
	5,161,671	5,198,382

12 TRADE AND OTHER PAYABLES

CURRENT LIABILITIES	2023	2022
	£	£
Trade & other payables	279,717	260,997
Other creditors	86,010	83,504
Current tax liabilities	11,172	9,670
	376,899	354,171

NON-CURRENT LIABILITIES

	2023	2022
	£	£
Deferred grant – SpeakGaelic intangible asset	481,793	406,847
Lease liability (note 15)	1,513,674	1,599,684
	1,995,467	2,006,531

13 DEFERRED INCOME GRANTS

	2023	2022
	£	£
Deferred grant – productions yet to be broadcast	4,472,365	4,677,619
Deferred grant – SpeakGaelic intangible asset	689,306	520,763
	5,161,671	5,198,382

Deferred income included in the Statement of Financial Position at 31 March 2023:

	2023	2022
	£	£
Current	4,679,878	4,791,535
Non-current	481,793	406,847
	5,161,671	5,198,382

14 GEALLTANASAN RIOCHDACHAIDH

Mar aig 31 Màrt 2023 bha ro-ghealltanasan chùmhnanntan riochdachaidh de £6,585,651 (2022: £12,244,048). Tha an gealltanasan seo ri phàigheadh thar 3 bliadhna (2022: 3 bliadhna) mar a leanas:

	2023 £	2022 £
2022/23	–	7,289,541
2023/24	5,649,124	4,260,757
2024/25	912,777	693,750
2025/26	23,750	–
	6,585,651	12,244,048

15 GABHALTASAN MÀIL

So-mhaoin còir-cleachdaidh

Air a ghabhail a-steach ann an talamh agus togalaichean ann an nota 10 tha so-mhaoin còir-cleachdaidh a thaobh nan goireasan oifis agus stiùidio a tha air an cleachdadh leis an t-Seirbheis, a tha a' cosg £1,919,389 le luach leabhair lom de £1,515,308 aig 31 Màrt 2023 (2022: £1,616,328).

Do-mhaoin gabhaltais

Tha clàr-ama a' toirt cunntas mionaideach air anailis ìreachd de na sruthan airgid cunnraidh neo-lasaichte mar a leanas:

	£
Ri phàigheadh taobh a-staigh bliadhna	134,000
Ri phàigheadh eadar aon agus còig bliadhna	536,000
Ri phàigheadh an dèidh còig bliadhna	1,340,000
	2,010,000
Do-mhaoin gabhaltais neo-lasaichte air fad aig 31 Màrt 2023	
	2,010,000
Do-mhaoin gabhaltais an lùib Aithris air an t-Suidheachadh Ionmhasail aig 31 Màrt 2023:	
Làithreach	86,010
Neo-làithreach	1,513,674
	1,599,684

16 AONTAN CALPA

Cha robh aontan calpa aig an t-Seirbheis aig 31 Màrt 2023 (2022: £neoni)

17 SGEAMA PEINNSEIN

Tha an t-Seirbheis ag ullachadh thabhartasan peinnsein ro-shocraichte do gach neach-cosnaidh a tha airidh air. Tha na so-mhaoin air an cumail fa leth bho sho-mhaoin na Seirbheise ann am maoinean rianaichte gu neo-eisimeileach aig companaidhean àrachais. Tha cosgais a' pheinnsin airson na bliadhna, aig caochladh reataichean a rèir an tuarastail, a' riochdachadh nan tabhartasan a tha rim pàigheadh leis an t-Seirbheis do na maoinean agus a' tighinn gu £222,999 (2022: £234,915).

14 PRODUCTION COMMITMENTS

As at 31 March 2023 forward production contract commitments were £6,585,651 (2022: £12,244,048). This commitment is payable over 3 years (2022: 3 years) as follows:

	2023 £	2022 £
2022/23	–	7,289,541
2023/24	5,649,124	4,260,757
2024/25	912,777	693,750
2025/26	23,750	–
	6,585,651	12,244,048

15 LEASING COMMITMENTS

Right-of-use assets

Included in land and buildings in note 10 is a right-of-use asset in respect of the office and studio premises occupied by the Seirbheis, with a cost of £1,919,389 and a net book value of £1,515,308 at 31 March 2023 (2022: £1,616,328).

Lease liabilities

A schedule detailing the maturity analysis of the contractual undiscounted cash flows is as follows:

	£
Due within one year	134,000
Due between one and five years	536,000
Due beyond five years	1,340,000
	2,010,000
Total undiscounted lease liabilities at 31 March 2023	
	2,010,000
Lease liabilities included in the Statement of Financial Position at 31 March 2023:	
Current	86,010
Non-current	1,513,674
	1,599,684

16 CAPITAL COMMITMENTS

The Seirbheis had no capital commitments at 31 March 2023 (2022: £nil).

17 PENSION SCHEME

The Seirbheis operates defined contribution pension arrangements for all eligible employees. The assets are held separately from those of the Seirbheis in independently administered funds with insurance companies. The pension cost for the year, at variable rates based on salaries, represents the contributions payable by the Seirbheis to the funds and amounts to £222,999 (2022: £234,915).

18 IONNSRAMAIDEAN IONMHASAIL

Tha obair na Seirbheise ga fàgail fosgailte ri grunnan riosg ionmhasail:

- Riosg creideis – an comas gu faod pàirteachasan eile gun an t-airgead iomchaidh a phàigheadh;
- Riosg sgaoilidh – an comas gu faod nach bi am maoin aig a' Bhòrd airson coinneachadh ri dhealasan gus pàighidhean a dhèanamh; agus
- Riosg margaidh – an comas gu faod call ionmhasail èiridh mar thoradh air atharrachaidhean ann an tomhasan mar reataichean rèidh no reataichean co-luach cèin.

Mar thoradh air nàdar a gnìomhan agus an dòigh anns a bheil an t-Seirbheis air a stèidheachadh, chan eil an t-Seirbheis fosgailte don ìre de riosg ionmhasail a tha aig buidhnean gnothachais corporra.

Riosg creideis

Tha riosg creideis a' tighinn bho airgead-làimhe agus nithean co-ionann ri airgead-làimhe, tasgaidhean ann am bancaichean agus ann an institiutan eile, cho math ri fosglaidhean creideas luchd-dèilig, a' gabhail a-steach tasgaidhean air leth agus gnìomhan-malairt daingeann.

A thaobh bancaichean agus buidhnean eile, chan eilear a' gabhail ach pàirteachasan a tha air am measadh gu neo-eisimeileach le measadh aig ìre 'A'.

Tha luchd-dèilig air am measadh, a' gabhail a-steach an suidheachadh ionmhasail, an t-eòlas a bha aca agus factaran eile, le ìrean creideis fa leth air an sgrùdadh gu mionaideach tron bhliadhna.

Cha robh cunntas ann a thaobh a bhith a' faighinn airgead air ais bho luchd-fiach san àm seo, agus chan eilear a' sùileachadh call mar thoradh air neo-choileanadh le contra-phàrtaidh a thaobh tasgaidhean.

Riosg sgaoilidh

Tha an clàr gu h-ìosal a' dèanamh anailis air sgaoilidhean ionmhasail a rèir buidhnean abachaidh iomchaidh stèidhichte air an àm a tha air fhàgail aig an Aithris air an t-Suidheachadh Ionmhasail chun a' chinn-là abachaidh chunradail. Tha na suimean a tha air am foillseachadh sa chlàr nan sruthan-airgid chunradail neo-lasaichte agus a' riochdachadh iomhaigh abachaidh nam fiachan. Tha na cothromachaidhean a tha rim pàigheadh taobh a-staigh 12 mìos co-ionann ris an luach leantainneach aca leis gu bheil buaidh lasachaidh neo-chudromach.

18 FINANCIAL INSTRUMENTS

The Seirbheis' activities expose it to a variety of financial risks:

- Credit risk – the possibility that other parties might fail to pay amounts due;
- Liquidity risk – the possibility that the Seirbheis might not have the funds available to meet its commitments to make payments; and
- Market risk – the possibility that financial loss may arise as a result of changes in such measures as interest rates or foreign exchange rates.

As a result of the nature of its activities and the way the Seirbheis is set up, the Seirbheis is not exposed to the degree of financial risk faced by corporate business entities.

Credit risk

Credit risk arises from cash and cash equivalents, deposits with banks and other institutions, as well as credit exposures to customers, including outstanding receivables and committed transactions.

For banks and other institutions, only independently rated parties with a minimum rating of 'A' are accepted.

Customers are assessed, taking into account their financial position, past experience and other factors, with individual credit limits being closely monitored throughout the year.

No recoverability issues were noted with debtors in the period, and no losses are expected from non-performance by any counterparties in relation to deposits.

Liquidity risk

The table below analyses the financial liabilities into relevant maturity groupings based on the remaining period at the Statement of Financial Position to the contractual maturity date. The amounts disclosed in the table are contractual undiscounted cash flows and represent the expected maturity profile of the liabilities. Balances due within 12 months equal their carrying value as the impact of discounting is not significant.



	Nas lugha na 1 bliadhna £	Eadar 1 agus 2 bliadhna £	Eadar 2 agus 5 bliadhna £	An dèidh 5 bliadhna £
Aig 31 Màrt 2023 Malairt & nithean eile a tha ri phàigheadh	424,887	134,000	402,000	1,340,000
Uile gu lèir	424,887	134,000	402,000	1,340,000
Aig 31 Màrt 2022 Malairt & nithean eile a tha ri phàigheadh	404,667	134,000	402,000	1,474,000
Uile gu lèir	404,667	134,000	402,000	1,474,000

Tha malairt agus nithean eile a tha ri fhaotainn rim pàigheadh taobh a-staigh 1 bliadhna.

Riosg margaidh

i) Riosg ìre rèidh

Chan eil so-mhaoin no do-mhaoin cudromach aig an t-Seirbheis a tha a' giùlain riadh agus mar sin tha sruthan airgid teachd-a-steach agus caiteachas gu ìre mhòr neo-eisimeileach bho atharrachaidhean ann an reataichean rèidh na margaidh.

ii) Riosg airgead cèin

Chan eil an t-Seirbheis fosgailte do riosg airgead cèin.

Tuairmse Luach Cothromach

Tha an luach toirt air adhart de dh'airgead agus co-ionann ri airgead air a mheas mar a bhith mun aon ìre ri an luach cothromach.

Tha an luach toirt air adhart às aonais ullachadh lùghdachaidh ann an suimean malairt ri thighinn a-steach agus rim pàigheadh air am meas mar a bhith aig an t-aon ìre ris an luach chothromach.

19 GNÌOMH-MALAIRT PÀRTAIDH CO-CHEANGAILTE

Rè na bliadhna ionmhais, fhuair an t-Seirbheis £200,361 (2022: £108,210) de theachd a-steach bho thabhartasan agus £10,200 (2022: £neoni) bho mhàl bho Bhòrd na Gàidhlig. Tha ball de Bhòrd na Seirbheis air a bhith na àrd-stiùiriche aig Bòrd na Gàidhlig bhon Fhaoilleach 2022.

Rè na bliadhna ionmhais, chuir an t-Seirbheis an sàs WA Communications gus obair comhairleachaidh bhon taobh a-muigh a dhèanamh aig luach iomlan de £25,000 (2022: £16,500). Tha dreuchd àrd-stiùiriche aig WA Communications aig ball de Bhòrd na Seirbheise. Chaidh an cùmhnant seo a thoirt seachad às dèidh pròiseas solarachaidh poblach agus tha an cùmhnant a-nis ullamh.

B' e an aon ghnothaichean le pàrtaidhean co-cheangailte eile tron bliadhna tuarastal nam ball mar a tha air a mhìneachadh ann an nota 8.

	Less than 1 year £	Between 1 and 2 years £	Between 2 and 5 years £	Over 5 years £
At 31 March 2023 Trade and other payables	424,887	134,000	402,000	1,340,000
Total	424,887	134,000	402,000	1,340,000
At 31 March 2022 Trade and other payables	404,667	134,000	402,000	1,474,000
Total	404,667	134,000	402,000	1,474,000

All trade and other receivables are due within 1 year.

Market risk

i) Interest rate risk

The Seirbheis has no significant interest-bearing assets or liabilities and as such income and expenditure cash flows are substantially independent of changes in market interest rates.

ii) Foreign currency risk

The Seirbheis is not exposed to foreign currency risk.

Fair Value Estimation

The carrying value of cash and cash equivalents is assumed to approximate their fair value.

The carrying value less impairment provision of trade receivables and payables are assumed to approximate their fair value.

19 RELATED PARTY TRANSACTIONS

During the financial year, the Seirbheis received £200,361 (2022: £108,210) of grant income and £10,200 (2022: £nil) of rental income from Bòrd na Gàidhlig. A Board member of the Seirbheis has held a senior management position at Bòrd na Gàidhlig from January 2022.

During the financial year, the Seirbheis engaged WA Communications to undertake external consultancy work at a total value of £25,000 (2022: £16,500). A Board member of the Seirbheis holds a senior management position at WA Communications. This contract was awarded following a public procurement process and has now reached its conclusion.

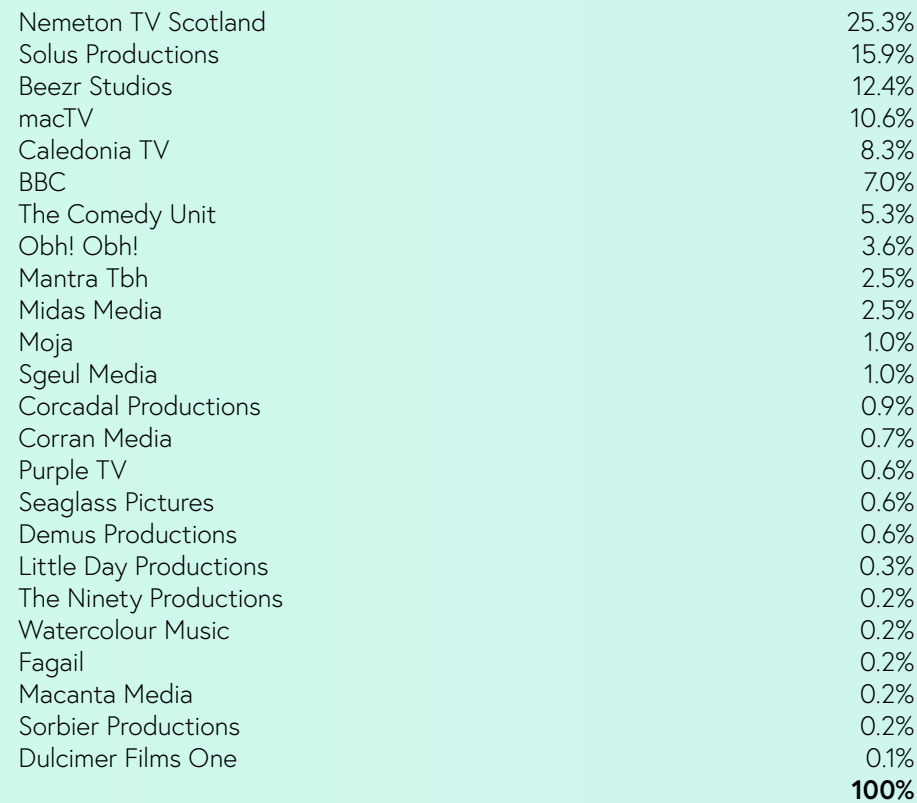
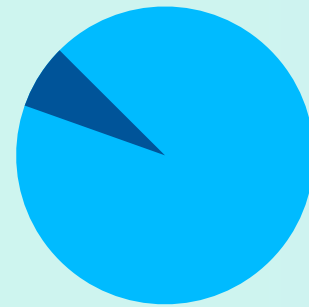
The only other related party transactions during the year were members' remuneration as detailed in note 8.

Tuilleadh Fiosrachaidh

Additional Information

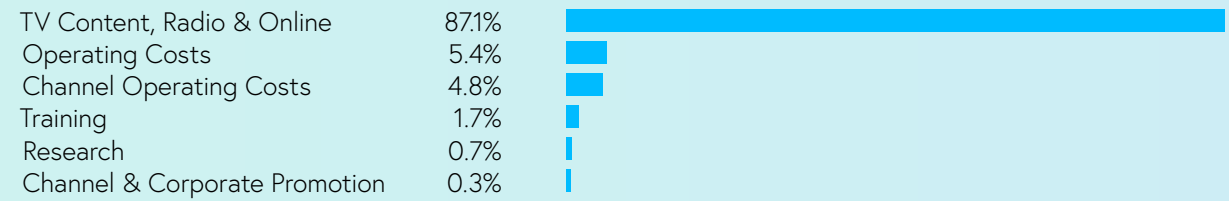
RIARACHADH PHÀIGHIDHEAN GU PRÒGRAMAN TBH & LEASACHADH PHRÒGRAMAN TBH, 2022/23

ALLOCATION OF TV PROGRAMME & TV PROGRAMME DEVELOPMENT PAYMENTS, 2022/23



ROINNEADH NA MAOINE, 2022/23

ALLOCATION OF THE FUND, 2022/23



PÀIGHIDHEAN RIOCHDACHAIDH A RÈIR GNÈ PHRÒGRAMAN, 2022/23

PRODUCTION PAYMENTS BY PROGRAMME GENRE – 2022/23

Gnè	Cosgais 2022/23	Uaireannan Co-ionann	Cosgais san Uair
STRAND	2022/23 Spend	Equivalent Hours	Cost per Hour
Children	637,427	54.8	11,630
Drama & Comedy	1,858,134	5.4	342,252
Factual	2,994,325	89.9	33,293
Learning	359,325	15.5	23,195
Music & Entertainment	1,470,750	42.2	34,871
Sport	2,464,518	199.5	12,353



An Luchd-obrach

Staff

SGIOBA ÀRD-STIÙIRIDH SENIOR MANAGEMENT TEAM



Mairead Chamshron Stiùiriche Susbaint
Margaret Cameron Director of Content

Ealasaid Dhòmhnallach Stiùiriche Ro-innleachd & Chùisean Taoibh A-Muigh
Ealasaid MacDonald Director of Strategy & External Affairs

Dòmhnall Caimbeul Àrd-Oifigear
Donald Campbell Chief Executive

CORPORRA CORPORATE

Dòmhnall Caimbeul Àrd-Oifigear
Donald Campbell Chief Executive

Màiri Anna NicAonghais Manaidsear Gàidhlig & Gnothaichean Corporra
Mary Ann MacInnes Gaelic & Corporate Affairs Manager

IONMHAS, RIANACHD & GNÌOMHACHAS FINANCE, ADMINISTRATION & BUSINESS AFFAIRS

Ionmhas/Finance

Sarah NicDhòmhnail Cunntasair
Sarah McDonald Accountant

Kristina NicChoinnich Foghlainneach Ionmhais
Kristina MacKenzie Finance Trainee

Rianachd/Administration

Marina NicDhòmhnail Manaidsear Oifis
Marina MacDonald Office Manager

Graham Moireasdan Neach-aire Ghoireasan
Graham Morrison Facilities Supervisor

Tormod Màrtainn Neach-taic Ghoireasan (gu 21/10/22)
Norman Martin Facilities Assistant (to 21/10/22)

Gnìomhachas/Business

Donaidh Dòmhnallach Manaidsear Gnìomhachais
Donnie MacDonald Senior Business Manager

Catriona Màiri Neally Oifigear Gnìomhachais
Catriona Màiri Neally Business Affairs Executive

SUSBAINT CONTENT

Iseabail Nic an t-Sagairt Stiùiriche Susbaint Ioma-Ùrlair (gu 19/8/22)

Iseabail Mactaggart Director of Multiplatform Content (to 19/8/22)

Mairead Chamshron Stiùiriche Susbaint

Margaret Cameron Director of Content

Alison Bruce Manaidsear Conaltradh Bhranndaichean

Alison Bruce Brands Communication Manager

Uilleam MacLeòid Deasaiche Coimiseanaidh

Bill MacLeod Commissioning Editor

Choirstaidh NicArtair Preantas Ceumnaiche Gnìomhachais (Pàirtiche Co-Riochdachaidh) (gu 31/7/22)

Kirsty McArthur Business Graduate Apprentice (Co-Production Associate) (to 31/7/22)

Eilidh Lewsey Manaidsear Ionnsachaidh (Sgioba Ionnsachaidh Air-loidhne) (gu 18/7/22)

Eilidh Lewsey Online Learning Manager (to 18/7/22)

Caitlin Russell Deasaiche Didseatach (Sgioba Ionnsachaidh Air-loidhne)

Caitlin Russell Online Learning Digital Editor

Scott Smyth Riochdaire Leasachaidh (Sgioba Ionnsachaidh Air-loidhne)

Scott Smyth Online Learning Development Producer

Lauren NicFhearghais Oifigeir Dhàimhean Didseatach

Lauren Ferguson Digital Engagement Officer

Abigail NicIomhair Pàirtiche (Sgioba Ionnsachaidh Air-loidhne) (gu 20/2/23)

Abigail MacIver SpeakGaelic Online Learning Associate (to 20/2/23)

Rona Mhoireasdan Pàirtiche (Sgioba Ionnsachaidh Air-loidhne)

Rona Morrison SpeakGaelic Online Learning Associate

Muireann Bochanan Oifigeir Ionnsachaidh (Sgioba Ionnsachaidh Air-loidhne)

Mirren Buchanan Online Learning Associate

An Clàr/Scheduling

Magaidd Nic an Tàilleir Manaidsear Clàr-phrògraman

Maggie Taylor Scheduling Manager

Laura NicLeòid Neach-cuideachaidh a' Chlàir

Laura MacLeod Scheduling Assistant

Charissa Gray Neach-cuideachaidh a' Chlàir

Charissa Gray Scheduling Assistant

Donna NicDhòmhnaill Leabharlannaiche nam Meadhanan

Donna MacDonald Media Librarian

Aonad Didseatach/Digital Hub

Fiona NicChoinnich Deasaiche Coimiseanaidh

Fiona MacKenzie Commissioning Editor

Katie NicRisnidh Oifigeir nam Meadhanan Didseatach

Katie MacRitchie Digital Media Officer

Kathryn NicAoidh Riochdaire Dreach na Seanail

Kathryn MacKay Presentation Producer

Ruth Mhoireach Riochdaire Didseatach

Ruth Murray Digital Producer

Michelle Mhoireasdan Riochdaire Didseatach (YouTube)

Michelle Morrison Digital Producer (YouTube)

Rachel Kate NicLeòid Riochdaire Didseatach (YouTube) (Fòrladh màthaireachd)

Rachel Kate Macleod Digital Producer YouTube (Maternity cover)

Ceitlin L Ruiseal Nic a' Ghobhainn Preasantair & Riochdaire Didseatach (gu 10/3/23)

Ceitlin L Russell Smith Presenter & Digital Producer (to 10/3/23)

Iain MacAoidh Preasantair & Riochdaire Didseatach

Iain Mackay Presenter & Digital Producer

Siobhan NicAonghais Preasantair & Riochdaire Didseatach

Siobhan MacInnes Presenter & Digital Producer



RO-INNLEACHD & TEICNEÒLAS STRATEGY & TECHNOLOGY

Ealasaid Dhòmhnallach Stiùiriche Ro-innleachd & Chùisean Taoibh A-Muigh

Ealasaid MacDonald Director of Strategy & External Affairs

Emma NicLeòid Oifigear Conaltraidh Corporra

Emma Macleod Corporate Communications Officer

IT

Iain MacGilliosa Manaidsear Obrachaidh (ICT)

Iain Gillies Operations Manager (ICT)

Obrachadh/Operations

Ridseard McHale Manaidsear Obrachaidh (Goireasan)

Richard McHale Operations Manager (Resources)

Ged Yeates Deasaiche Cruthachail

Ged Yeates Creative Editor

Cailean Moireach Obraiche Teicneòlais

Colin Murray Operations Technician

Ivor MacCoinnich Obraiche Teicneòlais

Ivor MacKenzie Operations Technician

Amy NicAmhlaigh Obraiche Shealbhan nam Meadhanan

Amy MacAulay Media Asset Technician

Seumas Mac a' Ghobhainn Preantas Ùr-nòsach

James Smith Modern Apprentice

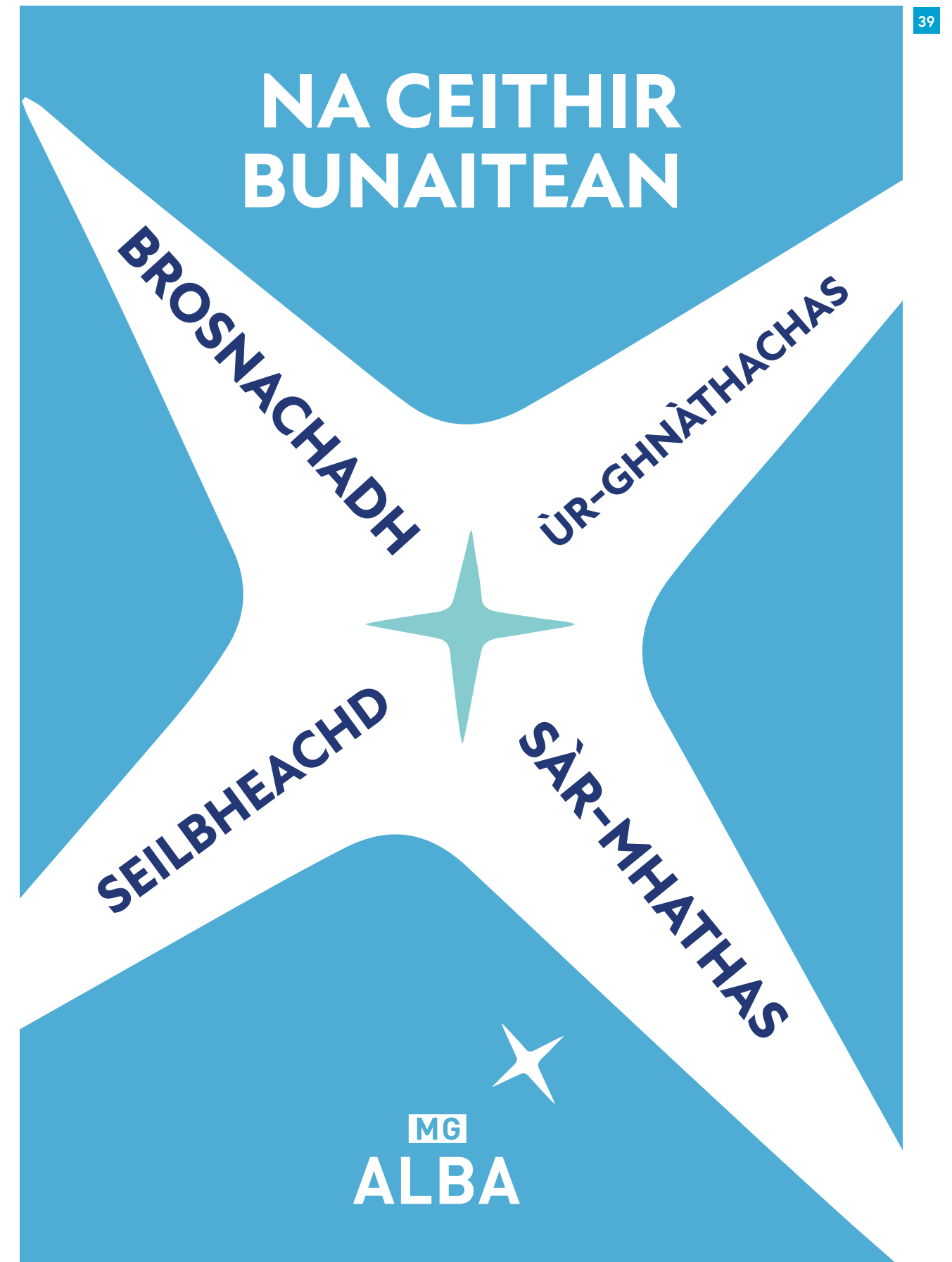
Teicneòlas/Technology

Uisdean MacLeòid Manaidsear Obrachaidh (Teicneòlas)

Uisdean MacLeod Operations Manager (Technology)

Chris MacLeòid Einneanair Pròiseict

Chris Macleod Project Engineer



Làthaireachd aig coinneamhan

Attendance at meetings

Am bòrd agus teirm nam ball
Board and term dates

	Bòrd Board	Comataidh Sgrùdaidh & Dearbhaidh Audit & Assurance Committee	Comataidh a' Chathraiche Chair's Committee
Allan MacDonald 1/1/19-31/12/22	3/3		3/3
John Morrison 1/1/23-31/12/26	3/3		1/1
Marion Sinclair 1/6/19-31/5/23	6/6	4/4	
Iain MacMillan 1/1/20-31/12/24	5/6	4/4	4/4
Ceit-Anna MacLeod 1/5/20-30/4/24	6/6	3/4	
Rhoda MacDonald 1/1/20-31/12/24	3/6	4/4	
Lisa Annette 1/1/20-31/12/24	6/6		3/4
Mairi Kidd 1/5/20-30/4/24	6/6		3/3
Calum MacLeod 15/5/22-14/5/26	6/6	3/3	
Ingrid Henderson 12/12/22-11/12/26	<u>2/3</u>		



Bòrd MG ALBA
MG ALBA Board

Dealbhan

Images

- 1 Cover: Clò Beag Chirsty Bella, Macanta Media, photo by Rachael Bibby, © Macanta Media/MG ALBA
- 2 Cuirm@Celtic: Scottish Symphony Orchestra & Niteworks, Beezr Studios, © Seán Purser
- 3 From Barra to Barcelona, Little Day Productions, © Stephen Kearney
- 4 MG ALBA Chair John Morrison, © Richard Campbell
- 5 MG ALBA CEO Donald Campbell, © Richard Campbell
- 6 Iain Stewart MP visit to Stornoway, © Sophie Johnstone
- 7 Lèirsinn, Loom Graphics, © MG ALBA
- 8 An Clò Mòr, Solus Productions, photo by Craig Watson, © MG ALBA
- 9 Broadcast Best Places to Work, © Broadcast Best Places to Work
- 10 SpeakGaelic, © MG ALBA/BBC
- 11 Pròiseact Plòigh, Beezr Studios, photo Ewan Duncan, © Beezr Studios/MG ALBA
- 12 FilmG, © Elaine Livingstone
- 13 Barrowland Roar, © Demus Productions/MG ALBA
- 14 Dad Sam Bith, MacTV, photo Fiona Rennie, © MacTV/MG ALBA
- 15 Dùthchas/Home, Fàgail Ltd, © Fàgail Ltd/MG ALBA
- 16 Valerie Fraser Camanachd Cup, Nemeton TV, © Neil Paterson
- 17 Triùir aig Trì, Sorbier Productions, photo by Robert Pereira Hind, © Sorbier Productions/MG ALBA
- 18 SpeakGaelic, © MG ALBA/BBC
- 19 LearnGaelic logo, © MG ALBA
- 20 CBeebies ALBA, Taobh na h-Aibhne Productions, photo by Alan Peebles, © BBC

- 21 UEFA Women's Champions League, Rangers Football Club v Benfica, Nemeton TV, ©, Rangers Football Club
- 22 An Clò Mòr, Solus Productions, © Solus/MG ALBA
- 23 OMCI, The Comedy Unit, © The Comedy Unit/MG ALBA
- 24 OMCI, The Comedy Unit, © The Comedy Unit/MG ALBA
- 25 Nollaig sa Bhothaig, Caledonia TV, © Caledonia TV/MG ALBA
- 26 Fàilte gu Alba/Welcome to Scotland, Sgeul Media, © Stephen Hughes
- 27 Belladrum, Beezr Studios, © Seán Purser
- 28 Cuirm@Celtic: Scottish Symphony Orchestra & Niteworks, Beezr Studios, © Seán Purser
- 29 Cuirm@Celtic: Celtic Connections @ 30, Beezr Studios, © Seán Purser
- 30 Cuirm@Celtic: Scottish Symphony Orchestra & Niteworks, Beezr Studios, © Seán Purser
- 31 Dàna, Solus Productions, © Solus Productions/MG ALBA
- 32 Talent, © Eleanor MacKay
- 33 Talent, © Eleanor MacKay
- 34 Daily Record Awards, © Stevie Welsh
- 35 An Clò Mòr trainees, © Fiona Rennie
- 36 Scottish Women's Premier League, Celtic v Glasgow City, Nemeton TV, © Colin Poultney
- 37 Reps of the Western Isles Women's Football team, © Sandie MacIver
- 38 MG ALBA Senior Management Team, © Richard Campbell
- 39 MG ALBA Pillars Poster, Loom Graphics, © MG ALBA
- 40 MG ALBA Board, © Richard Campbell

Translation support – Annie MacSween

Design – [Room for Design](#)





Rathad Shìphoirt/Seaforth Road
Steòrnabhagh/Stornoway
Eilean Leòdhais/Isle of Lewis
HS1 2SD

☎ 01851 705550

✉ conaltradh@mgalba.com

🌐 www.mgalba.com

🐦 @MGALBA

📘 facebook.com/gaelicmedia

📷 @mgalba_

COMHAIRLICHEAN/ADVISORS

Luchd-lagha/Solicitors

Wright, Johnston & Mackenzie LLP
Kintail House
Beechwood Park
Inverness
IV2 3BW

Anderson Strathern LLP
George House
50 George Square
Glasgow
G2 1EH

Bancaichean/Banks

Royal Bank of Scotland
17 North Beach Street
Stornoway
Isle of Lewis
HS1 2XH

Bank of Scotland

47 Cromwell Street
Stornoway
Isle of Lewis
HS1 2DE

Luchd-sgrùdaidh/Auditors

Saffrey Champness LLP
Kintail House
Beechwood Park
Inverness
IV2 3BW