

Aithisg bhliadhnaile &  
aithris nan cunntasan

Annual report &  
statement of accounts

2023/2024



## Ar Rùn

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

## Ar Lèirsinn

Cruthaich buaidh tro na meadhanan Gàidhlig

Ceangal gu dlùth ri luchd-cleachdaidh  
na Gàidhlig air fad

Brosnaich ionnsachadh na Gàidhlig tro na meadhanan

## Ar 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



## Our Mission

Gaelic for everyone, wherever you are

## Our Vision

Create impact through Gaelic media

Connect with all users of Gaelic

Drive Gaelic learning through media

## Our 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

25 June 2024

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 Bhliadhna Sheirbheis nam Meadhanan Gàidhlig agus Aithris nan Cunnasan  
airson na bliadhna a dhùin 31 Màrt 2024.

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 2024.

Le dùrachd

John Morrison  
CHAIR





## Clàr-innse / Contents

Teachdaireachd a' Chathraiche / Chair's report	1
Léirmheas an Àrd-Oifigeir / Chief Executive's review	7
A' frithealadh an luchd-amhairc / Serving the audience	15
Léirmheas gniomhachais na bliadhna / Business review of the year	33
Priomh Chomharan Dèanadais / Key Performance Indicators	51
Duaisean / Awards	53
Tàlant / Talent	55
A' togail ar n-àm ri teachd / Building our future	57
Aithris riaghlaidh / Governance statement	61
Aithrisean ionmhasail airson na bliadhna a dhùin 31 Mart 2024 / Financial statements for the year ended 31 March 2024	71
Tuilleadh fiosrachaид / Additional information	119
Luchd-obrach / Staff	121
Am Bòrd / Board	125

Tha seo air a bhith na bhliadhna air leth math eile dha na riochdairean susbaint againn. Tha tàlant, cruthachaileachd agus innleachdas an fheadhainn a tha ag obair anns na meadhanan Gàidhlig an còmhnaidh a' toirt buaidh mhòr orm.

Le còrr is bliadhna a-nis mar Chathraiche air MG ALBA, tha barrachd chothroman air a bhith agam coinneachadh ris na daoine a tha aig fior thoiseach cruthachadh susbaint a bharrachd air a bhith a' bruidhinn ris an luchd-amhairc againn. 'S e a' bhuaidh sin a tha a' toirt orm-sa agus air a' bhòrd san fharsaingeachd a' chùis a thogail airson craoladh Gàidhlig gus an tèid againn air na h-uairean de shàr shusbaint a tha sinn a' dèanamh a mheudachadh.

Sin as coireach gun robh sinn air a bhith a' putadh airson atharraichean air Bile nam Meadhanan aig Westminster. Ged a chaidh ullachaidhean farsaing a sholarachadh anns an dreachd Bhile airson ar caraidean aig a' chraoladair Cuimris S4C, cha robh a' Ghàidhlig airidh air barrachd air iomradh san dol seachad, le Riaghaltas na RA ag ràdh gun tèid beachdachadh oirnn mar phàirt den ath Lèirmheas air Cairt a' BhBC, le ùrachadh air a' Chairt Rioghail ri thighinn bho 2028.

Cha b' e suidheachadh riarachail a bha seo agus mhol sinn atharraichean air a' Bhile gus craoladh Gàidhlig a chur taobh a-staigh modal Craolaidh Seirbheis Poblach (PSB), agus gun deigheadh geallaidhean a thaobh iomchaidheachd susbaint Ghàidhlig a sgriobhadh san lagh.

**Chuir sinn fàilte air  
Rùnaire a' Chaibineit  
airson Foghlam,  
Jenny Gilruth BPA, a  
Steòrnabhagh gus na  
meadhanan Gàidhlig a  
chomharrachadh**

Bha sinn air adhartas a dhèanamh le atharraichean tar-phàrtaidh a chaidh a chur air adhart an dà chuid ann an Taighean nan Cumantan agus na Morairean agus thadhail Buill Pàrlamaid bhon Chomataidh Thaghte Cultair, Meadhanan is Spòrs air Leòdhas agus na Hearadh. Ach leis an naidheachd gun tèid Taghadh Coitcheann a chumail air 4 luchar, chaidh a' Phàrlamaid a cur ma sgaoil. Mar thoradh air a sin,

# AITHISG A' CHATHRAICHE

## CHAIR'S REPORT



This has been another excellent year for our content producers. The talent, creativity and ingenuity of those working in Gaelic media never fails to impress me.

With more than a year now as Chair of MG ALBA, I've had more opportunities to meet the people who are at the forefront of creating content as well as speaking to our audiences. It is that impact that drives me and the wider board to make the case for Gaelic broadcasting so that we can increase the hours of excellent content we are producing.

That is why we had been pressing for amendments to the Media Bill at Westminster. While extensive provisions were provided in the draft Bill for our friends at Welsh-language broadcaster S4C, Gaelic merited no more than a passing mention, with the UK Government stating we will be considered as part of the next BBC Charter Review, with a renewed Royal Charter due to take effect from 2028.

This was not a satisfactory position and we advocated changes to the Bill to place Gaelic broadcasting within the Public Service Broadcasting (PSB) model, and for commitments around the sufficiency of Gaelic language content to be written into law.

We had made progress with cross-party amendments to this effect tabled in both the Houses of Commons and the Lords, and we had a visit to Lewis and Harris from MPs on the Culture Media and Sport Select Committee. However, with the announcement of a General Election on July 4, parliament was dissolved which led to some Bills being discarded and others – including the Media Bill – going through a 'wash up' process to get them passed into law quickly. Our requested amendments were lost as a result and that means we will need to start our campaign for progress once again with a newly elected government at Westminster.

At MG ALBA, we fully recognise the pressures that exist on public finances and we are grateful to the Scottish Government for maintaining their support to us of around £13m per annum.

However, by 2027 the money available to MG ALBA will only be worth 50% of the launch budget in 2008 due to inflation. If it had been keeping pace, our current budget allocation would be around £25m per annum. The very real effect of that was starkly demonstrated in a recent BBC ALBA commissioning round. Almost 30 production companies submitted high-quality programme proposals to a total value of £9m – but around 90% of those could not be

chaidh cuid de Bhilean fhàgail às agus chaidh cuid eile mar Bile nam Meadhanan tro phròiseas sgioblachaidh gus an toirt gu lagh gu sgiobalta. Chaidh na h-atharraichean a dh'íarr sinne a chall, agus feumaidh sinn an iomairt airson adhartas a thòiseachadh a-rithist leis an Riaghaltas ùr aig Westminster.

Aig MG ALBA, tha sinn ag aithneachadh gu h-iomlan an cuideam a th' air ionmhas poblach agus tha sinn an comain Riaghaltas na h-Alba airson an taic de mu £13m sa bhliadhna a chumail rinn.

Ach, ro 2027 cha bhi an t-airgead a bhios ri fhaotainn do MG ALBA ach luach 50% den bhuidsean tòiseachaidh ann an 2008 ri linn na h-atmhorachd. Nam biodh e air a bhith a' cumail suas, bhiodh an riarachadh buidseit a th' againn an-dràsta timcheall air £25m sa bhliadhna. Chaidh fior bhuaidh sin a dhearbhadh gu soilleir ann an cuairt coimiseanaidh BBC ALBA o chionn ghoirid. Chuir faisg air 30 compaigh riocdhachaidh a-steach tagraighean phrògraman de dh'àrd-chàileachd luach £9m gu h-iomlan – ach cha b' urrainnear mu 90% dhiubh sin a choimiseanadh ri linn gainead maoineachaidh. Tha seo chan ann a-mhàin a' toirt buaidh air iomadachd phrògraman a chì luchd-amhairc air an sgrion ach air slàinte chompanaidhean riocdhachaidh agus an comas seilbheachd a dhèanamh ann an tàlant agus cothroman cosnaidh ùra a chruthachadh.

Dh'íarr MG ALBA air Ernst & Young (EY) o chionn ghoirid sgrùdadadh a dhèanamh an dà chuid air a' chùis airson seilbheachd agus a' bhuaidh eaconamach a bhios agus a dh'fhaodadh a bhith aig na meadhanan Gàidhlig san àm ri teachd agus tha sinn toilichte an aithisg aca fhoillseachadh an cois na h-aithisg bhliadhnaidh seo. Fhuair EY a-mach gu bheil comas aig maoineachadh a bharrachd de £13.8m àrdachadh mean air mhean de £19m a chruthachadh ann an GVA direach bliadhnaidh air feadh na h-Alba, agus taic a thoirt do 300 obraichean eile. Choimisean sinn cuideachd aithisg bho Charlotte Wilson Research Services gus ath-sgrùdadadh neo-eisimeileach a dhèanamh air roinn riocdhachaidh na Gàidhlig agus dèanamh cinnteach gu bheil sinn a' dèanamh nas urrainn dhuinn gus na compaigh riocdhachaidh sin a chuideachadh gus soirbheachadh san àm ri teachd.

Tha co-obraichean air feadh na roinne a' leantainn air adhart le obair ionmholta leis na goireasan a th' aca an-dràsta agus tha sinn air a bhith toilichte fàs mòr fhaicinn ann an coimhead bhidio ann an cruth goirid thar ar n-ùrlaran air fad. Tha FilmG a' leantainn air adhart a' gluasad bho neart gu neart leis an àireamh as àirde de thagraighean bho thòisich an fharpais agus thàlaidh a' chuir dhuaisean san SEC

5



grunn riocdhairean dràma a bha a' coimhead airson rionnagan an ama ri teachd.

Ged a chaidh coimhead loidhneach traidiseanta air BBC ALBA sios beagan a-rithist, coltach ris a h-uile seanail TBh, chaidh coimhead tro BBC iPlayer suas agus bha luachadh luchd-amhairc airson ar prògraman cha mhòr aig an ire a b' àirde a-riamh a dh'aindeoin an àireamh de dh'uarean craolaidh a bhith a' dol sios air sgàth buaidh na h-atmhorachd air ar buidseatan.

## Tha sinn an comain a h-uile duine a rinn prògraman agus susbaint mheadhanan eile dhuinn tron bhliadhna.

Chaidh tàlant aithneachadh cuideachd aig Fèis nam Meadhanan Ceilteach, le duaisean sònraichte air a chosnad airson Dàna le Solus Productions a bharrachd air Cuirm @ Celtic: Niteworks & SSO a' BhBC le Beezr Studios. Lean An Clò Mòr air a bhith air leth soirbheachail don t-seanail agus bha sinn toilichte fàilte a chuir air Rùnaire a' Chaibineit Jenny Gilruth BPA agus buill bùird Ofcom airson tadhal air an t-seata ann an Steòrnabhagh.

Chòrd an t-sreath Mockumentary, Glan Fhèin – air a riocdhachadh leis An Comedy Unit agus air a sgiobhadh le Lana Pheutan agus Hannah McKirdy – cuideachd gu mòr leis an dà chuid luchd-amhairc le Gàidhlig agus gun Ghàidhlig agus chunnaic am

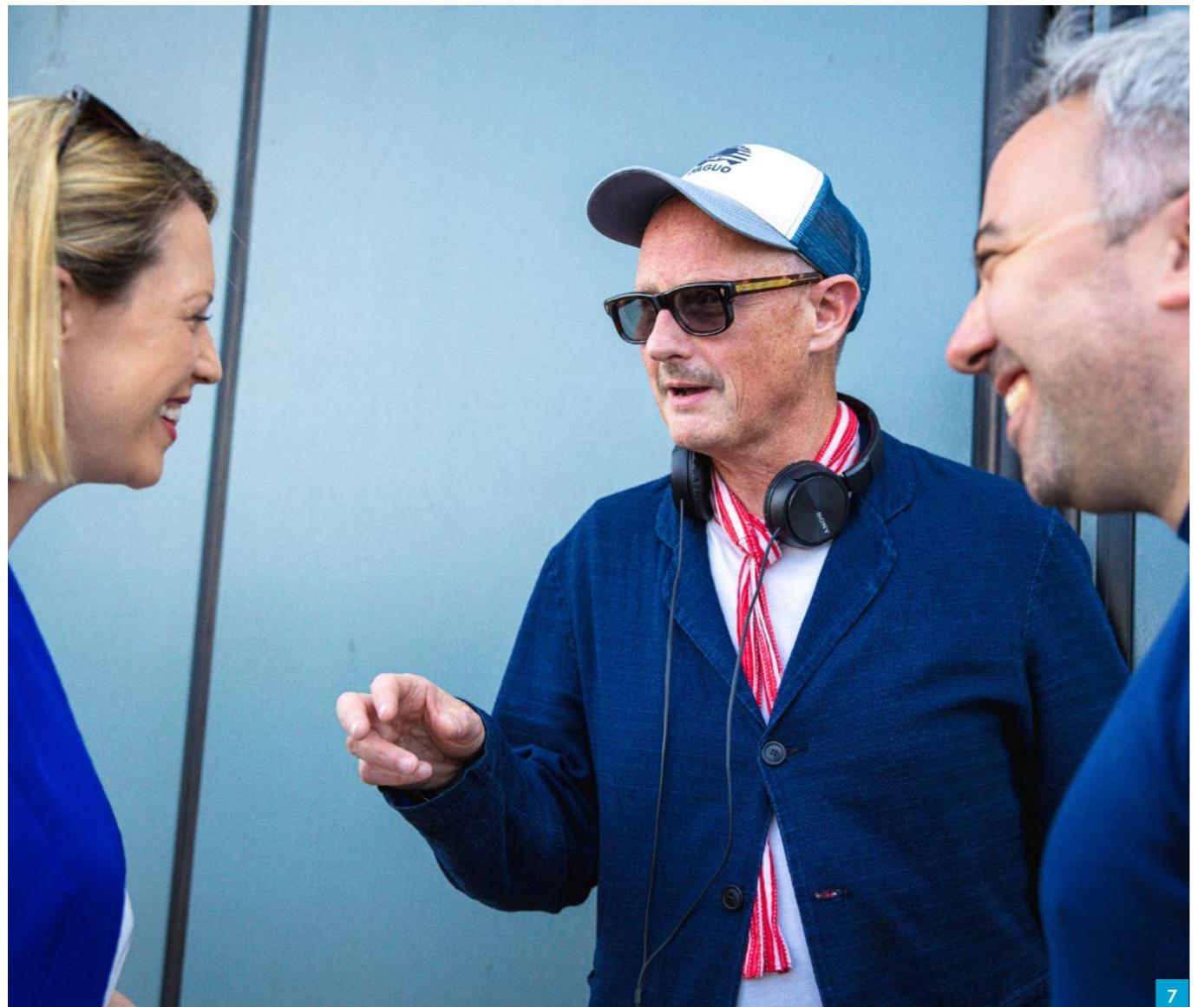
commissioned due to lack of funding. This not only affects the diversity of programmes seen on screen by viewers but the health of production companies and their ability to invest in talent and create new employment opportunities.

MG ALBA recently asked Ernst & Young (EY) to examine both the case for investment and the economic impact that Gaelic media makes – and could achieve in the future – and we are pleased to publish their report in tandem with this annual report. EY found that an additional £13.8m funding injection has the potential to generate an incremental £19m in annual direct GVA throughout Scotland, and support an additional 300 jobs. We also commissioned a report from Charlotte Wilson Research Services to independently review the Gaelic production sector and ensure we are doing what we can to help these companies prosper into the future.

**+142%**  
growth in  
SpeakGaelic  
video plays

6





7

planadh airson an ama ri teachd sinn a' dol an sàs ann an cùmhnantan mòra le Sunset + Vine airson ar prògraman spòrs agus Black Camel Pictures, a' choisinn BAFTA, airson an dràma eucoir againn a tha ri thighinn, An t-Eilean (The Island), a thèid a chraoladh gu luchd-amhairc eadar-nàiseanta le taic bhon sgaoileadair cruinneil, All3Media International.

Aig ire chorporra, tha a' Chomataidh Lèirsinn ùr againn a' coinneachadh gach ràithe agus tha i mu thràth a' coileananadh dleastanas cudromach ann a bhith a' toirt comhairle don bhòrd air fad air raon de chùisean a' gabhail a-steach treandan càinain, meadhanan agus teicneòlais. Tha sinn a' toirt taing do Lisa Annette agus Iain Mac a' Mhaoilein a dh'fhàg am Bòrd am-bliadhna airson an taic luachmhor.

Tha ar co-bhanntachd leis a' BhBC air ùrachadh cuideachd agus tha sinn a' cur fàilte air na geallaidhean

a bharrachd a tha am buidheann a' toirt seachad do BhBC ALBA. Fhad 's a tha sinn a' doimhneachadh agus a' neartachadh ar dàimh, thug Muriel Gray, Ball de Bhòrd a' BhBC airson Alba, cuireadh dhomh a dhol gu Comataidh BBC Scotland agus tha sinn ag iarraidh ar co-obrachadh leis a' BhBC a bhith a' cumail a' libhrigeadh agus a' freagairt air feumalachdan is dùblain san àm ri teachd.

Bidh a' bhliadhna a tha romhainn gu cinnteach na bliadhna chudromach ann a bhith a' toirt cumadh air ar n-àm ri teachd san fhad-ùine ach cha bhiodh an cothrom sin againn tabhartas nas moth a thogail às aonais taic air leth ar luchd-amhairc agus dealas ar tàlant cruthachail, com-pàirticean, co-obraichean, luchd-gniomh agus buill a' bhùird. Tha na meadhanan Gàidhlig ann an deagh shuidheachadh a bhith soirbheachail san àm ri teachd – agus tha sinn aonaichte nar diongmhaltas gum faic sinn sin a' tachairt.



Talent was also recognised at the Celtic Media Festival, with notable award wins for Dàna by Solus Productions as well as Cuirm @ Celtic: Niteworks & the BBC SSO by Beezr Studios. An Clò Mòr continued to be a big hit for the channel and we were pleased to welcome Cabinet Secretary Jenny Gilruth MSP and Ofcom board members for a visit to the set in Stornoway.

'Mockumentary' series, Glan Fhèin – produced by The Comedy Unit and written by Lana Pheutan and Hannah McKirdy – was also well received by both Gaelic and non-Gaelic audiences whilst our future planning saw us engage in major contracts with Sunset + Vine for our sports output and BAFTA-winning Black Camel Pictures for our forthcoming crime drama, An t-Eilean (The Island), which is set to air to an international audience with support from global distributor, All3Media International.

At a corporate level, our new Lèirsinn Committee is meeting quarterly and is already providing an important function in advising the wider board on a range of matters including language, media and technology trends. We thank Lisa Annette and Iain MacMillan who departed as board members this year for their valuable input.

Our partnership with the BBC has also been renewed and we welcome the additional commitments that have been made by the corporation to BBC ALBA. As we deepen and strengthen our relationship, Muriel Gray, BBC Board Member for Scotland, invited me to attend the BBC Scotland Committee and we want our collaboration with the BBC to keep delivering and respond to future needs and challenges.

Colleagues across the sector continue to work wonders with their current resources and we have been pleased to see huge growth in short-form video viewing across all our platforms. FilmG continues to move from strength to strength with the highest number of submissions since the competition began and the awards ceremony at the SEC attracting a number of drama casting agents looking for stars of the future.

Whilst traditional linear viewing of BBC ALBA marginally decreased again, in line with all TV channels, viewing via BBC iPlayer went up and appreciation from audiences for our programmes was nearly at its highest ever levels, despite the number of hours of output going down due to the impact of inflation on our budgets.

## Coileanaidhean

Bha mòran choileanaidhean sa bhliadhna a chriochnaich air 31 Màrt 2024. Ged a bha dùblain mhòra mu ar coinneimh bha tòrr ann às am b' urrainn dhuinn a bhith pròiseil.

B' e seo a' chiad bhliadhna iomlan den Lèirsinn againn gu 2027. Rinn sinn adhartas a dh'ionnsaigh dhà de na trì amasan againn – a' meudachadh ruigsinneachd nàiseanta is eadar-nàiseanta ar susbaint agus a' brosnachadh ionnsachadh na Gàidhlig tro na meadhanan againn. Ged a lean ar ruigsinneachd an lùib luchd-amhairc Gàidhlig a' dol sios gu loidhneach, bha sinn air ar misneachadh le fianais mu għluasad luchd-amhairc gu ûrlaran didseatach.

Dh'fhàs coimhead bhidio cruth goirid 111% gu beagan a bharrachd air 12m thar gach ûrlar. Bha sinn gu sònraichte toilichte fhacinn gun robh ire an àrdachaidh ann an seallaidhean iPlayer a' fàs na bu luaithe san dàrna leth den bhliadhna. Aon uair eile, bha ceangal làidir aig ar luchd-amhairc ris an t-susbaint againn, le irean luachaидh cha mhòr na b' àirde an dà chuid am measg a' phriomh luchd-amhairc agus an luchd-amhairc nàiseanta. Fhuair sinn toileachas bho bhith a' faicinn bhidio ionnsachadh na Gàidhlig a' sgaoileadh gu mòr air Instagram agus lean ar branndaisean ionnsachaidh, LearnGaelic agus SpeakGaelic, a' dol thar an comais le fàs làidir anns na roinnean luchd-amais aca.

Anns a' bhliadhna, dh'fhast sinn luchd-cruthachaidh susbaint coimhlearsachd anns na h-Eileanan an lar mar phàirt den dealas againn a thaobh leasachadh sgilean is tàlant, agus san aon raon sin bha sinn air leth toilichte gun deach an àireamh de dh'fhlàmhean goirid a chaidh a chur gu FilmG suas 51%, comharra cinnteach air tàlant Gàidhlig a' tighinn am bàrr.

Thug ar maoineachadh cothrom dhuinn susbaint agus prògraman air leth a choimiseanadh agus a libhrigeadh don luchd-amhairc. Bha sinn gu sònraichte làidir sa ghnè ciùil, a' daingneachadh deagh luchd-amhairc agus dol an sàs anns a' chraoladh againn de Fèis Tartan Heart aig Belladrum, na Trad Awards, Hoolie at the Hydro, Cèilidh na Blàdhna' Ùire agus Julie Fowlis at Kelvingrove. Thug sinn sreach a dhà de dhràma a' Chlò Hearaich, An Clò Mòr, chun sgrion agus chaidh diorras mo cho-obraichean a dhuaiseachadh le bhith a' daingneachadh dràma luach iomadh millean nota airson BBC ALBA a tha a' filmeadh fhad 's a tha mi a' sgriobhadh. Fhuair sinn sitcom ùr Glan Fhèin bho dhithis sgriobhadairean òga aig a bheil buaidh iongantach air na meadhanan Gàidhlig a tha a' fàs

# LÈIRMHEAS AN ÀRD-OIFIGEIR

## CEO REVIEW



## Achievements

The year which ended on 31 March 2024 was filled with many achievements. I cannot downplay the significant challenges we faced but there was much to be proud about.

This was the first full year of our Lèirsinn (Vision) to 2027. We made progress towards two of our three aims – increasing the national and international reach of our content and driving Gaelic learning through our media. Although our reach into the Gaelic audience continued to decline on linear, we were encouraged by evidence of audience migration to digital platforms.

Short-form video viewing grew by 111% to just over 12m across all platforms. We were especially pleased to see the rate of increase in iPlayer viewings gather pace in the second half of the year. Once again, our audiences related strongly to our content, with near record appreciation levels both by the core audience and the national audience. We experienced the joy of seeing a Gaelic learning video go viral on Instagram and our learning brands, LearnGaelic and SpeakGaelic, continued to punch above their weight with strong growth in their target audience segments.

In the year, we recruited community content creators in the Western Isles as part of our commitment to skills and talent development, and in that same domain we were delighted that the number of short films submitted to FilmG increased by 51%, a sure sign of emerging Gaelic talent.

Our funding enabled us to commission and deliver some amazing audience experiences. We were particularly strong in the music genre, securing good viewership and engagement with our coverage of the Tartan Heart Festival at Belladrum, the Trad Awards, Hoolie at the Hydro, Cèilidh na Blàdhna' Ùire and Julie Fowlis at Kelvingrove. We took series two of the Harris Tweed drama, An Clò Mòr, to the screen and the tenacity of my colleagues was rewarded by securing a multi-million-pound drama for BBC ALBA which is filming as I write. We were treated to a new sitcom Glan Fhèin from a young writing duo whose remarkable impact on Gaelic media grows each year. Sport, documentary and factual entertainment each brought their own highlights and, overall, our audiences were delighted with what they saw.



gach bliadhna. Thug spòrs, aithriseachd agus cur-seachad firinneach na seallaidhean as fheàrr aca fhèin seachad agus, san fharsaingeachd, bha ar luchd-amhairc air leth toilichte leis na chunnaic iad.

## Dùblain

A dh'aindeoin seamhachd a thaobh ar luchd-amhairc nàiseanta, lùghdaich ar ruigsinneachd a thaobh priomh luchd-amhairc. Faodaidh seo a bhith mar thoradh air grunn nithean: an treand coitcheann a dh'ionnsaigh coimhead air-iarrtas; an dùblan susbaint Ghàidhlig a lorg air ùrlaran didseatach; agus lùghdachadh de 21% ann an uairean ùra de shusbaint Ghàidhlig bho 2015.

Tha an lùghdachadh seo gu ire mhòr mar thoradh air maoineachadh a tha air a bhith cha mhòr aig an aon ire fhad 's a tha cosgaisean a' fàs. Thar nan còig bliadhna a chaith seachad, mar eisimpleir, tha a' chosgais airson còraichean spòrs a cheannach air a dhol suas 52% agus tha cosgais san uair airson dràma goirid air a dhol suas 33%. Tha na nithean sin a' sealltann meud an dùblain a tha romhainn.

Rud eile a tha gar putadh, agus a' putadh gach craoladar seirbheis poblach eile, a dh'ionnsaigh nas luga de dh'uairean, 's e an fheum air susbaint a choimiseanadh aig a bheil buaidh mhòr agus as urrainn farpais ris a' chuid as fheàrr de na craoladairean is sruthadairean eile. Tha an dòigh-obrach seo na dùblan mòr do BhBC ALBA, a tha mu thràth a' fulang le gainnead phrògraman ùra. Ma nì sinn an tuilleadh lùghdachaidh air na tha againn de shusbaint ùr, curidh sinn ann an cunnart àite BBC ALBA mar phàirt bheothail, shusbainteach den Ghàidhlig, de dh'Alba agus den RA.

**Thèid An t-Eilean a chraoladh gu luchd-amhairc eadar-nàiseanta le taic bhon sgaoileadair cruinneil, All3Media International**



## Challenges

Despite holding our ground with the national audience, our reach into the core audience diminished. This can be attributed to several things: the general trend towards on-demand consumption; the challenge of finding Gaelic content on digital platforms; and a reduction of 21% in new hours of Gaelic content since 2015.

This reduction is mainly due to relatively static funding while costs grow. Over the past five years, for example, the cost of acquiring sports rights has increased by 52% and the cost per hour of short dramas has grown by 33%. These illustrate the magnitude of the challenge facing us.

Another factor pushing us, and all public service broadcasters, in the direction of fewer hours is the need to commission content that has high impact and can compete with the best of the other broadcasters and streamers. This "less is more" approach is highly challenging to BBC ALBA, which is already on a thin diet of new programmes. If we reduce the volume of new content much further, we put in jeopardy the role of BBC ALBA as a living, breathing part of the fabric of Gaelic, of Scotland and of the UK.

During the year, the Charlotte Wilson Research Services report made clear that the independent production community is facing serious challenges. A general commissioning slowdown in the domestic broadcasting market coupled with spiralling costs has played a part. In the case of our suppliers, the overall funding offer from MG ALBA has not increased – compounding these challenges at a time when the expectations on producers, including for delivery of additional short-form content, have never been greater.

With the fragmentation of audiences onto a multitude of different platforms has come the need for effective marketing and outreach. Finding Gaelic language content has never been more difficult. We have not been able to spend large sums on marketing, relying primarily on our social media platforms to access potential audiences and attract them to our brands.

The EY Report, which we publish today, sets out how this moment of challenge also represents an opportunity. Our financial resources are diminishing in real terms, but our proposals are not for restoration. They are for investment to create growth, jobs, impact and value, as part of the solution for the fulfilment of public policy outcomes.



Dh'fhàs coimhead  
bhidio cruth goirid

**111%**

gu beagan a  
bharrachd air

**12m**

thar gach ùrlar

Tron bhliadhna, rinn aithisg Charlotte Wilson Research Services soilleir gu bheil fior dhùblain mu choinneamh na coimhearsnachd riochdachaidh neo-eisimeileach. Tha buaidh air a bhith aig an dà chuid slaodachadh coimseanaidh coitcheann anns a' mhargaidh chraolaidh dhùthchail agus cosgaisean a tha sior mheudachadh. A thaobh ar solaraichean, chan eil an taigse maoineachaидh iomlan bho MG ALBA air a dhol am meud – a' cur ris na dùblain sin aig àm nuair nach robh na thathar a' suileachadh bho riochdairean, a' gabhail a-steach libhrigeadh susbaint goirid a bharrachd, a-riamh nas àirde.

Le mireanachadh an luchd-amhaic gu iomadach ùrlar diofraichte tha feum air margaidheachd agus for-ruigseanachd èifeachdach. Cha robh e a-riamh cho doirbh susbaint Ghàidhlig a lorg. Cha b' urrainn dhuinn sùimean mòra a chosg air margaidheachd, agus bha sinn gu mòr an urra ris na h-ùrlaran meadhanan sòisealta againn gus cothrom fhaighinn air luchd-amhaic a dh'fhaodadh a bhith ann agus an tàladh chun nam branndairean againn.

Tha Aithisg EY, a tha sinn a' foillseachadh an-diugh, a' mineachadh mar a tha an ire dùblain seo cuideachd a' riochdachadh cothrom. Tha na stòrasan ionmhais againn a' crionadh ann an da-rìribh, ach chan eil na molaidhean againn airson ath-stèidheachadh den t-sùim sin. Tha iad airson seilbheachd gus fas, obraichean, buaidh agus luach a chruthachadh, mar phàirt den fhuasgladh airson toraidhean poileasaidh poblach a choileanadh.

## Nithean sònraichte eile

Chuir sinn fàilte air Lisa Annette dhan sgioba mar Cheannard air Cruth-atharrachadh Dìseatach agus chuir sinn an dreuchd Scott Smyth mar Cheannard Ùr-ghnàthachais & Anailiseachd. Tha an dà dhreuchd seo, a bharrachd air dreuchdan ùra Manaidsear Conaltraidh agus Manaidsear Ionnsachadh Air-loidhne, a' comharrachadh ar diongmhaltas a bhith a' cleachdadh dàta, margaidheachd agus ùrlaran didseatach gus ceangal a dhèanamh ri gach roinn de choimhearsnachd na Gàidhlig agus ris a' bhunait luchd-amais as fharsainge againn.

Dh'ath-nuadhaich sinn cuideachd ar dealas com-pàirteachais leis a' BhBC, a' comharrachadh dhòighean air caiteachas ath-chleachdadh agus airgead a shaoradh gus cuimseachadh air luchd-amhaic nas òige agus neo-loidhneach. Tha an dà chom-pàirtiche an-dràsta a' dèanamh atharrachaidhean mòra air an taobh a-staigh a tha ag amas air na goireasan againn a mheudachadh airson buannachd dhaibhsan a tha sinn a' frithhealadh.

Chuir sinn fàilte cuideachd gu BBC ALBA air ar com-pàrtichean dràma goirid agus aithriseachd san EBU agus, nas fhaisge air an taigh, bha sinn air leth toilichte gun do chuir Sgrion Alba co-sheilbheachd còmhla rinn ann an susbaint Ghàidhlig.



## Other notable observations

Into this reality we welcomed Lisa Annette into the team as Head of Digital Transformation and we appointed Scott Smyth as Head of Innovation & Analytics. These two appointments, plus the new posts of Communications Manager and Online Learning Manager, signal our determination to utilise data insights, marketing and digital platforms to connect with all segments of the Gaelic community and our wider target audience base.

We also renewed our partnership commitment with the BBC, identifying ways of repurposing expenditure and freeing up funds to target younger and non-linear audiences. Both partners are in the process of making significant internal changes aimed at optimising our resources for the benefit of those we serve.

We also welcomed to BBC ALBA our short drama and documentary partners in the EBU and, closer to home, we were delighted that Screen Scotland co-invested with us in Gaelic content.

We have now completed our investment in the first four series of SpeakGaelic television content, funded by specific grants from the Scottish Government.

The BBC will complete the final two series in 2024. We thank the BBC and our partners Sabhal Mòr Ostaig, who created the learning materials, and Bòrd na Gàidhlig who funded us for that purpose, and everyone who has participated in the project so far for their remarkable dedication and talent in producing such high-quality Gaelic learning content. Increasingly, we move focus onto online and social media platforms, and this has already resulted in some impressive growth figures. This trajectory will, we hope, be continued with the planned extension of the brand onto TikTok and into the language community of Nova Scotia early in the next financial year.

Overall financial performance varied from expectation, with total income of £14.4m and expenditure of £14.2m generating a surplus of £0.2m for the year, against a planned deficit of £0.7m. The key reasons for the surplus were additional project funding and deferral of some planned expenditure from March to April. The surplus was unwound in the first month of the new financial year. The balance sheet was in line with planning.

After suffering high levels of staff churn in the 18 months following Covid, we worked on building our organisational resilience through development of our Assurance Framework and reorganising the business into teams under the leadership of six Heads – Publishing, Digital Transformation, Innovation & Analytics, Technology & Estate, Finance & Assurance



Às dèidh dhuinn ilean àrda de dh'atharrachadh san luchd-obrach fhulang anns na 18 miosan às dèidh Covid, dh'obraich sinn air a bhith a' neartachadh ar buidhne tro bhith a' leasachadh ar Frèam-obrach Dearbhaigh agus ag atharrachadh an sgioba fo stiùrisia Ceannardan – Foillseachadh, Cruth-atharrachadh Didseatach, Úr-ghnàthachais & Anailiseachd, Teicneòlas & Oighreachd, Ionmhas & Dearbhagh agus Gniomhachas. Stèidhich sinn frèam-obrach coidsidh luchd-obrach agus chuir sinn an sàs inneal stiùireadh coileanaidh ùr gus taic a thoirt do choileanadh ar n-Amasan agus Priomh Thoraidhean (OKRan) anns an ath bhliadhna ionmhais.

## Buidheachas

Tha sinn an comain a h-uile duine a rinn prògraman agus susbaint mheadhanan eile dhuinn tron bhliadhna. Tha ilean àrda de luachadh luchd-amhairc na fhior-mholadh. Bidh mi gu sònraichte a' comharrachadh Nemeton, a chuir crioch air sia bliadhna de bhith a' libhrigeadh craoladh spòrs air BBC ALBA gu luchd-amhairc a bha taingeil.

Taing cuideachd do Ealasaid Dhòmhnullach, a dh'halbh gus a dhol mar cheannard air Bòrd na Gàidhlig, agus do Chaitlin Russell, a dh'halbh gus cothrom a ghabhail le NITV, an craoladair càinain dùthchasach ann an Astràilia. Thug sinn soraidh slàn cuideachd do Amy NicAmhlaigh, Raonaid Ceit NicLeòid agus Lauren NicFhearghais agus tha sinn a' guidhe gach soirbheachas dhaibh uile agus iad a' toirt an dreuchdan air adhart.

Tha sinn air leth taingeil don BhBC airson an earbsa annainn mar chom-pàrtiche ann am BBC ALBA, do Riaghaltas na h-Alba airson cho seasmhach 's a tha an taic agus am maoineachadh, agus do dh'Ofcom airson an stiùireadh agus an gliocas nan dreuchd riaghlaidh.

Tha meas mòr aig luchd-obrach MG ALBA air ar Bòrd agus ar Cathraiche. Tha dleastanas deatamach aca a thaobh a bhith a' uidheachadh stiùireadh agus sgrùdadh, agus tha mi a' toirt taing don luchd-obrach air fad airson an obair chruaidh agus an dealas ann am bliadhna a bha dùbhlach ach aig amannan buannachdail.

Tha sinn a-nis air crioch a chuir air ar seilbheachd anns a' chiad ceithir sreathan de shusbaint telebhisean SpeakGaelic, maoinichte le tabhartas sònraichte bho Riaghaltas na h-Alba. Cuiridh am BBC crioch air an dà shreath mu dheireadh ann an 2024. Tha sinn a' toirt taing don BhBC agus ar com-pàrtichean Sabhal Mòr Ostaig, a chruthaich na stuthan ionnsachaidh, agus Bòrd na Gàidhlig a thug maoineachadh dhuinn airson an adhbhair sin, agus a h-uile duine a ghabh pàirt sa phròiseact gu ruige seo airson an dealas agus an tàlant iongantach ann a bhith a' dèanamh a leithid de shusbaint ionnsachaidh Gàidhlig aig àrd ire. Barrachd is barrachd, bidh sinn a' gluasad fòcas gu ùrlaran air-loidhne agus ùrlaran meadhanan sòisealta, agus tha seo a-cheana air leantainn gu figearan fàis iongantach. Leanaidh an t-slige seo, tha sinn an dòchas, leis an leudachadh san amharc air a' bhrannid gu TikTok agus a-steach do choimhearsnachd càinain Alba Nuaidh tràth san ath bhliadhna ionmhais.

Bha coileanadh ionmhasail iomlan eadar-dhealaichte bhon na bha an dùil, le teachd a-steach iomlan de £14.4m agus caiteachas de £14.2m a' gintinn còrr de £0.2m airson na bliadhna, mu choinneamh easbhaidh de £0.7m ris an robhar an dùil. B' e na priomh adhbharan airson a' chòrr maoineachadh pròiseict a bharrachd agus cuid den chaiteachas a bha san amharc a chosg a għluasad bhon Mhàrt chun Ghiblein. Chaidh an còrr a chosg sa chiad mhios den bhliadhna ionmhais ùir. Bha an uidheachadh ionmhasail a rèir planadh.

and Business. We instituted a staff coaching framework and rolled out a new performance management tool to support fulfilment of our new Objectives and Key Results (OKRs) in the next financial year.

## Acknowledgements

We owe a debt of gratitude to all those who made programmes and other media content for us during the year. High levels of audience appreciation is praise indeed. I single out Nemeton, who completed a six-year stint of delivering sports output to grateful BBC ALBA audiences.

Thanks also to Ealasaid MacDonald, who left to take up the leadership of Bòrd na Gàidhlig, and to Caitlin Russell, who left to take up an opportunity with NITV, the indigenous language broadcaster in Australia. We also said goodbye to Amy MacAulay, Rachel Kate

Macleod and Lauren Ferguson and we wish them all the best of everything as they take their careers forward.

## Four Community content creators recruited in the Western Isles as part of our commitment to skills and talent development

We are ever grateful to the BBC for their trust in us as partner in BBC ALBA, to the Scottish Government for the steadfastness of their support and funding, and to Ofcom for their guidance and wisdom in their governance role.

The staff of MG ALBA have huge appreciation for our Board and Chair. They perform the vital role of direction-setting and scrutiny, and I thank all members of staff for their hard work and commitment during what was a challenging but at times rewarding year.



A' frithealadh an  
luchd-amhairc

Serving the  
audience





16

## Ionnsachadh

B' e SpeakGaelic aig an robh priomhachas am-bliadhna le bhith a' libhrigeadh susbaint eadar-mheadhanach aig irean iosal is àrd, prògraman, podcastan, stuthan taic agus na meadhanan sòisealta a bha nan cois. Chaidh àireamhan luchd-amhairc airson an t-sreath as ùire sios, mar thoradh air an t-susbaint a bhith aig irean càinain nas ioma-fhillte. Ach air an làimh eile, bidh an neach-cleachdaidh cuibheasach a' cur seachad faisg air 30 mionaid gu gniomhach ag ionnsachadh air làrach-lin SpeakGaelic. Chuir soirbheachas bhiòrail airson cuid de na puist meadhanan sòisealta a chruthaich Calum MacLleathain ris an fhàs iomlan de +142% ann an cluichean bhidio. Tha am BBC a' maoineachadh an dà shreath TBh mu dheireadh (air an craoladh san Fhaoilleach agus san t-Sultain 2024), agus tha MG ALBA a' leantainn air adhart a' maoineachadh nan stuthan taic agus an t-susbaint didseatach is eile. Thug maoineachadh bho Bhòrd na Gàidhlig cothrom leabhrachaean fhoillseachadh gu coimearsalta airson irean A1/A2 agus B1/B2.

Tha fàs LearnGaelic an dà chuid ann an seallaidean susbaint sòisealta (17%) agus luchd-cleachdaidh fa leth air an làrach-lin (18%) air a bhith seasmhach. Tha am fàs sòisealta mar thoradh air a bhith ag amas air priomh stuthan sòisealta (Facal an Latha). Tha an làrach-lin a' fàs mar thoradh air einnseanan luig läidir agus na h-innealan ionnsachaидh leithid am facclair air a stèidheachadh mar nì a bhios aig gach neach-ionnsachaيدh na Gàidhlig.

## Learning

SpeakGaelic was the main priority this year with the delivery of lower and upper intermediate content, programmes, podcasts, support materials and accompanying social media. Broadcast viewing numbers reduced for the latest series, corresponding with the content being pitched at more complex language levels. As a counter, the average user spends almost 30 minutes actively learning on the SpeakGaelic website. Viral success for some social media posts created by Calum MacLean contributed to the overall +142% growth in video plays. Funding for the penultimate two TV series (transmitted in January and September 2024) is contributed by the BBC, while MG ALBA continues to fund the support materials and digital and associated content. Funding from Bòrd na Gàidhlig enabled the publication of books commercially available for A1/A2 and B1/B2 levels.

LearnGaelic's growth in both social content views (17%) and website unique users (18%) has been steady. The social growth is due to focusing on core social threads (Facal an Latha). The website growth is due to strong search engine presence and its learning tools, such as the dictionary, is being firmly established in every Gaelic learner's toolkit.

## Clann

Dh'fhàs àireamh an luchd-amhairc nas òige gu mòr air BBC iPlayer le soirbheachas leantainneach airson an t-sreath bheothail Peppa, agus àrdachadh iomlan de 59% ann an cleachdadh iPlayer thar gach gnè a' daingneachadh a' għluasaid ann an treandan coimħid agus imrich luchd-amhairc. Bha tàlant ùr aig teis-mheadhan nam filmichean aithriseach agus dràma goirid aig an EBU fhad 's a bha an sgeama a' leigeil le filmichean Eòrpach a bhith rim faighinn do luchd-amhairc òga le Gàidhlig nan cànan fhèin. Ann an clàr na Nollaige chunnacas am film as ùire le Julia Donaldson, Tabaidh MacTàt. A thuilleadh air susbaint a fhuaireas, chruthaich sgioba CBeebies ALBA agus CBBC ALBA còrr air 60 uair de shusbaint fa leth. Bha blocaidhean làitheil CBBC ALBA agus CBeebies ALBA cuideachd air am pileatadh mar shusbaint iPlayer, a chur 100 uair ri tabhartas iPlayer a' BhBC. Ruith am pileat bhon Fhaoilleach 2024 chun Mhàirt 2024 agus leanaidh seo air adhart airson bloca CBeebies ALBA.

B' e aon de na prògraman a shoirbhich air leth air CBeebies ALBA am-bliadhna Na Clangairean – ath-dhèanamh ùr-nòsach a għlacas an spiorad dòchasach agus na luachan riochdacha idh tarraingeach a bh' aig a' chiad riochdachadh air a bheil meas mòr. Bha dealbhan-beò clasaigeach Breatannach rim faicinn cuideachd ann an sreath ùr snasail, Boban is Fuigheag, a chaidh a riochdachadh tràth ann an 2024. Suidhichte ann an seada breabadair ann an Innse Gall agus a' leantainn air dàn-thuras dithis charaidean, bha an dealbh-beò seo air a cho-choimiseanadh le MG ALBA, TG4, S4C agus Milkshake agus a' mhòr-chuid air a mhaoineachadh le Maoin Susbaint Luchd-amais Òga.

Bha susbaint sònraichte gu leòr ann airson clann nas sine tron bhliadhna cuideachd. Lean an dàrna sreath de An Saoghal Droil aig Pòl Ploc air adhart a' còrdadh gu mòr ri luchd-amhairc CBBC ALBA. A' nochdadh cuid de na caractaran gutha as èibhinn an àite sam bitħ ann an TBh na cloinne, bha an taisbeanadh anarcach leis an t-seinneedair Gàidhlig Kathleen NicAonghais mar sheanmhair beulach, Carina NicLeòid mar mhàthair a bha mar mheacanaig, agus Daibhidh Walker mar athair a bha blàth-chridheach ach leisg, an-còmhnaidh le onesie air. Bha comadaidh beò air CBBC ALBA cuideachd nuair a thill am mockumentary riaslach, An Sgoil. Suidhichte ann an Sgoil mas fhior Taobh na Cloiche, bha an t-sreath a' leantainn an luchd-obrach a bha gun fheum agus na sgoilearan nach robh mòran na b' fheàrr.



17



18

## Children's

Younger audiences grew significantly on the BBC iPlayer with continuing success for animated series Peppa, and an overall 59% increase in iPlayer consumption across all genres consolidating the shift in viewing trends and audience migration. New talent took centre stage in the EBU factual and drama shorts whilst the scheme enabled European films to be made available to young Gaelic-speaking viewers in their language. The Christmas schedule carried the latest Julia Donaldson film Tabby McTat. In addition to acquired content the CBeebies ALBA and CBBC ALBA teams created over 60 hours of unique content. The CBBC ALBA and CBeebies ALBA daily blocks were also piloted as iPlayer content which added 100 hours to the BBC ALBA iPlayer offering. The pilot ran from January 2024 to March 2024 and will continue for the CBeebies ALBA bloc.

One of the stand-out successes on CBeebies ALBA this year was Na Clangairean – a modern remake that captures the optimistic spirit and charming production values of the much-loved original. The handmade sensibility of classic British animation was also on show in a brand new series, Boban is Fuigheag, which completed production in early 2024. Set in a Hebridean weaver's shed and following the adventures of two fluffy friends, this stop-frame animation was co-commissioned by MG ALBA, TG4, S4C and Milkshake and majority funded by the Young Audience Content Fund.



19

There was plenty of distinctive content for older kids throughout the year too. The second series of An Saoghal Droil aig Pòl Ploc continued its surreal rampage on CBBC ALBA. Featuring some of the funniest voice characterisation anywhere in kids' TV, the anarchic show starred Gaelic singer Kathleen MacInnes as a potty-mouthed granny, Carina Macleod as a mechanic mum, and Daibhidh Walker as a warm-hearted but lazy dad permanently zipped into his onesie. There was live-action comedy on CBBC ALBA too with the return of the riotous mockumentary, An Sgoil. Set in the fictional Sgoil Taobh na Cloiche, the series followed the misadventures of the hapless staff and the only slightly more clued-up pupils.

## Spòrs

Lean ball-coise beò a' tàladh mhòran agus chùm an SWPL air adhart a' fàs luchd-amhairc, gu h-àraidh timcheall air cuairt dheireannach liog sàr-inntinneach sa Chèitean 2023, agus thug craoladh Sgioba Nàiseanta Alba nam Ban an dà chuid aig an taigh agus air falbh barrachd susbaint beò don luchd-amhairc agus àrdachadh sna h-àireamhan air iPlayer. Thug craoladh ùr de Super Series FOSROC rugbaidh beò gu oidhcheannan Dhihaoine air BBC ALBA bhon Chèitean chun an t-Sultain 2023. Am measg craoladh na camanachd bha Cuairt Dheireannach Cupa na Camanachd leis an aithris mu dheireadh bhon Oll. Ùisdean MacIlfhinnein às dèidh 40 bliadhna de dh'aithris spòrs air camanachd, rugbaidh agus ball-coise. Chòrd an Junior Cup gu mòr ris an luchd-amhairc san Ògmhios 2023 agus lean an gluasad gu craoladh beò de gheamannan League One air adhart a' tarraing barrachd luchd-amhairc. Thòisich cùmhant riochdachaiddh ùr le Sunset + Vine Productions san luchar 2023, cuide ri ùrachadh brannd airson Spòrs BBC ALBA.



20



21



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24

## Sport

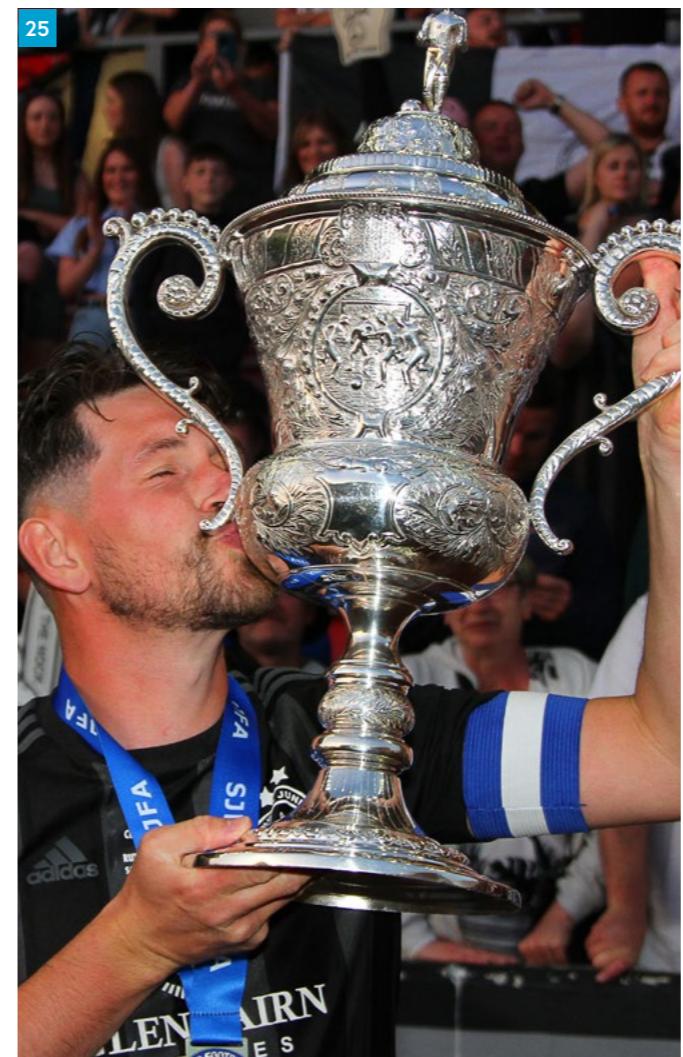
Live football remained a major draw and the SWPL continued to grow audiences, especially around the thrilling May 2023 league finale, and coverage of the Scottish Women's National Team both home and away provided audiences with further live content and increased iPlayer views. New coverage of the FOSROC Super Series brought live rugby to Friday evenings on BBC ALBA from May to September 2023. Shinty coverage included the Camanachd Cup Final with the final commentary from Dr Hugh Dan MacLennan after 40 years sports commentary on shinty, rugby and football. The Junior Cup entertained viewers in June 2023 and the shift to live coverage of League One games continued to draw increased audiences. A new production contract with Sunset + Vine Productions started in July 2023 accompanied by a branding refresh for BBC ALBA Spòrs.



26



27



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28



29



30

## Dràma

Chaidh sreath a dhà de An Clò Mòr, air a riochdachadh le Solus Productions, a chraoladh san Fhaoilleach 2024, le seallaidhean iongantach, cleasachd air leth agus sgeulachdan co-aimsireil. Ghuais tàlant sgriobhaidh An Clò Mòr, Patsi NicChoinnich, gu furasta gu bhith a' leasachadh sreath dràma ùr HETV, An t-Eilean, airson filmeadh sa Ghiblean 2024. Thug An t-Eilean, air a riochdachadh le Black Camel Pictures, seachad taisbeanadh airson sgrìobhadh agus bidh iad, tron riochdachadh, a' brosnachadh tàlant Gàidhlig eile.

Lean an sgeama dràma EBU air adhart ann an 2023 le craoladh na Nollaige de Cur is Dlùth, air a riochdachadh le Macanta Films. Thug seo tàlant ùr chun sgrion leis a' chleasaiche òg Iseabail Eaton-Lewis a' faighinn a' chiad chothrom nochdadh air BBC ALBA. Tha obair leasachaiddh air film 2024 a' dol air adhart agus tàlant air a bhrosnachadh le sgeama FilmG gu bhith a' stiùireadh an fhilm ghoirid. Chaidh taghadh de chòig phròiseactan dràma a thaghadh airson an leasachadh thairis air ceithir diofar chompanaidhean riochdachaidh leis na sgrìobhadairean Gàidhlig Catriona Lexy Chaimbeul, Dòl Eòin MacFhionghain agus Iain Fionnlagh MacLeod an sàs, agus le Sky NZ, Alba Chruthachail agus BBC Scotland mar chom-pàirticean leasachaiddh.

## Drama

The second series of An Clò Mòr, produced by Solus Productions, broadcast in January 2024, with stunning vistas, strong performances and contemporary storylines. An Clò Mòr writing talent, Patsi MacKenzie, moved seamlessly to the development of a new HETV drama series, An t-Eilean, for filming in April 2024. An t-Eilean, in production with Black Camel Pictures, provided a showcase for writing and will, during production, hothouse other Gaelic talent.

The EBU drama scheme continued in 2023 with the Christmas transmission of Cur is Dlùth, produced by Macanta films and which brought a fresh talent perspective to screen with a debut on BBC ALBA for young actor Iseabail Eaton-Lewis. Development of the 2024 film is underway with talent fostered by the FilmG scheme poised to direct the short. A selection of five drama projects were selected for development across four different production companies with Gaelic writers Catriona Lexy Campbell, Dòl Eòin MacKinnon and Iain Finlay MacLeod involved, and with Sky NZ, Creative Scotland and BBC Scotland as development partners.



31

## Comadaidh

Nochd Glan Fhèin an toiseach air BBC ALBA san t-Sultain 2023, a' chìad sitcom Gàidhlig airson iomadach bliadhna, le cumadh eadar-dhealaichte bhon chomadaidh a bh' ann ron seo. Air a riochdachadh leis an Comedy Unit, sheall an t-sreath na tàlantan sgriobhaidh agus cleasachd aig Hannah McKirdy agus Lana Pheutan. Chaidh aontachadh dàrna sreath a leasachadh.

Nochd comadaidh cruth goirid cuideachd leis a' chìad sreath dhidseatach de phiosan ghoirid de OMC! a' dol a-mach air iPlayer agus YouTube BBC ALBA. Stiùir an tàlant ùr, Fiann MacLeod, an dà shreath le sia priomh sgriobhadair an sàs.

## Comedy

Glan Fhèin debuted on BBC ALBA in September 2023, the first Gaelic sitcom for many years, and a departure from the broken comedy series of previous years. Produced by the Comedy Unit, the series showcased the writing and performance talents of Hannah McKirdy and Lana Pheutan. Development of a second series has been agreed.

Short-form comedy also featured with the digital first series of OMC! shorts playing out on iPlayer and BBC ALBA YouTube. Rising talent Fiann MacLeod directed both series with a stable of six core writers.



## Fìrinneach

Lean a' ghnè fhìrinneach air adhart mar chnàimh-droma ann an clàr BBC ALBA. Bho cho-riochdachaidhean eadar-nàiseanta, Miorbail na Mònach a' rannsachadh a h-uile cùil co-cheangalite ri möine gu sgeulachdan ionadail le suathadh nàiseanta leithid Clutha, prògram aithriseach a bha a' comharrachadh 10 bliadhna bho thachair an tubaist san t-Samhain 2013. Lean Trusadh le sgeulachdan co-aimsireil agus eachdraidheil le cuspairean leithid menopause, sileadh-miosail agus párrantan òga a' còrdadh ri luchd-amhairc. Rinn prògram sònraichte An Lot – Flu nan Eun gu math – a' daingneachadh mar a tha Dòmhnull MacSuain a' còrdadh ri daoine mar fhior ghuth airson an luchd-amhairc le Gàidhlig.

Lean prògraman a chaidh an ceannach ann a bhith a' cur ris an t-susbaint a bha air a thabhan le gluasad fòcais gu priomh-ùine sa chlàr agus a' tabhan barrachd chothroman an coimhead còmhla air-loidhne.

## Factual

The factual genre continued to form the backbone of the BBC ALBA schedule. From international co-productions, Secrets in the Peat exploring all things peaty to local stories with national resonance such as Clutha, a 10th anniversary documentary which, with some breathing space, revisited the Clutha tragedy of November 2013. Trusadh continued to chronicle contemporary and historical stories with subjects such as the menopause, periods and young parents proving popular with audiences. A one-off An Lot special performed well – Bird Flu: An Lot – Flu nan Eun – underlining Donald MacSween's popularity as an authentic voice for the Gaelic speaking audience.

Acquisitions continued to add texture to the content offering, with a shift of focus bringing these titles into primetime and offering more boxed set opportunities.



## Ceòl & tachartasan

Tha ceòl agus tachartasan, beò agus mar a bhith beò, a' sior fhàs cudromach ann an clàr BBC ALBA a' toirt seachad buaidh agus cothroman margaidheachd gus barrachd luchd-amhairc a bhrosnachadh. Tha e cuideachd mar aon de na gnèithean a tha a' còrdadh gu mòr an dà chuid riuthasan aig a bheil a' Ghàidhlig agus riuthasan aig nach eil i. Tha àrdachadh ann am brathan air na meadhanan sòisealta agus YouTube, le piosan ciùil slàn air cùl thachartasan beò agus mar a bhith beò, air barrachd cleachdad a bhrosnachadh air Instagram agus YouTube BBC ALBA. B' e na priomh phrògraman a chòrd ris an luchd-amhairc Cèilidh na Blìadhna' Ùire le 40% den luchd-amhairc Gàidhlig a' coimhead, le prògraman bhon Mhòd, the Hoolie, Na Trads agus Peat & Diesel a' leantainn gu dlùth. Aig an aon àm, dhùblaich Belladrum a luchd-amhairc le piosan sònraichte air an iPlayer a' comharrachadh an dlùth cheangal eadar susbaint tachartas beò agus susbaint air iPlayer a-mhàin ann a bhith a' seirbheiseachadh chleachdaidhean luchd-amhairc a tha a' sior atharrachadh. Chuidich na tiotalan sin cuideachd le bhith ag ath-chothromachadh gluasad luchd-amhairc 16-44 air falbh bhon t-susbaint a tha sinn a' tabhann.

Tha co-obrachadh le tachartasan, nach eil 's dòcha gu bhith air an craoladh ach aig a bheil uidh aig luchd-amhairc ann an cruth goirid mar chiad thabhartasan didseatach, a' leantainn. Chaidh deagh eisimpleir de dh'obair shùbailte is cho-obrachail a thoirt seachad leis an t-seinneadair Ruairidh Gray a chuir cuirm-chiùil shònraichte air dòigh sa Mhàrt 2023 anns an robh corr air 70 neach a bhuannaich Bonn Òr is Traidiseanta a' Mhòid. Chaidh an tachartas a chraoladh le Radio nan Gàidheal (RnaG) agus thug MG ALBA seachad goireasan meadhanan sòisealta agus susbaint goirid airson puist Instagram air an co-roinn le RnaG agus BBC ALBA. Thug am modail sùbailte seo buannachdan seachad ann a bhith a' taisbeanadh an tachartais gu ar luchd-amhairc, le ire àrd de luachadh (+150%) agus an àireamh luchd-amhairc as àirde am measg luchd-amhairc 18-24.

## Music & events

Music and events, live and as-live, are increasingly important in the BBC ALBA schedule, providing impact and marketing opportunities to further drive audience consumption. It is also one of the cross-over genres that drives positive responses from the core Gaelic-speaking audiences and beyond. Increased social media and YouTube posts, with full music tracks off the back of live and as-live events, have driven greater consumption on Instagram and BBC ALBA YouTube. The top titles with audiences were Cèilidh na Blìadhna' Ùire with 40% of the Gaelic audience viewing, followed closely by programmes from the Mòd, the Hoolie, Na Trads and Peat & Diesel. Belladrum, meanwhile, doubled its audience with exclusive iPlayer packs making the perfect pairing of live event and iPlayer-only content to service the changing consumption habits of viewers. These titles also helped rebalance the drift of the 16-44 audience away from our content offering.

Collaborations with events, not necessarily destined for broadcast but of interest in short-form to audiences as digital first offerings, are ongoing. A great example of flexible and collaborative working was provided by the singer Ruairidh Gray, who organised a special concert in March 2023 of over 70 Mòd Gold and Traditional medal winners. The event was broadcast by Radio nan Gàidheal (RnaG) and MG ALBA provided social media and short-form content resources for Instagram posts shared by RnaG and BBC ALBA. This flexible model paid dividends in bringing the event in focus for our audience, with a huge level of appreciation (+150%) and highest viewership among 18-24 audiences.



## FilmG

'S e co-fharpais bhliadhnailearson filmichean goirid a th' ann am FilmG a tha air a dhealbhadh gus tälant ùr sna meadhanan Gàidhlig a lorg, àrach agus a leasachadh. Bhon a thòisich e ann an 2008, tha FilmG air grunn dhreuchdan meadhanan soirbheachail a chur air bhog, an dà chuid taobh a-staigh BBC ALBA agus nas fharsainge. San fharpais tha roinnean airson gach cuid com-pàirtichean fo aois 18 agus nas sine na 18, a' tabhann bhùthan-obrach agus taic do luchd-dèanamh fhilmichean aig ire sgil sam bith. Bidh britheamhan neo-eisimeileach a' measadh nan tagraighean, agus bithear a' comharrachadh nam buannaichean aig cuirm dhuaisean sa Ghearran. Tha MG ALBA pròiseil gur ann leotha a tha FilmG agus tha e air a libhrigeadh leis a' chompanaidh Ghàidhlig, Astar Media.

Thàinig mòran leasachaidhean inntinneach ann an 2023/24 airson FilmG. Chaidh cuirm nan duaisean a chumail aig an SEC ann an Glaschu, a' toirt àite don luchd-amhairc a bu mhòtha a-riamh de 500 neach. Chaidh an tachartas a libhrigeadh le preasantairean ùra agus seann bhuannaichean FilmG, Lana Pheutan agus Hannah McKirdy. Chunnaic farpais na bliadhna-sa 162 film – an àireamh a b' àird a bh' ann a-riamh, a' gabhail a-steach mòran bho chom-pàrtichean eadar-nàiseanta ann an Canada agus Eilean Mhanainn. Chaidh buannaichean ainmeachadh thar 16 roinnean, le càileachd fhilmichean a' ruighinn àirdean ùra. Le uidh a' sior fhàs aig ire nàiseanta is eadar-nàiseanta, tha e soilleir gu bheil FilmG a' leantainn air adhart a' soirbheachadh agus a' leudachadh gach bliadhna.

## FilmG

FilmG is an annual short-film competition designed to discover, nurture, and develop new talent in Gaelic media. Since its inception in 2008, FilmG has launched numerous successful media careers, both within BBC ALBA and beyond. The competition features categories for both under-18 and over-18 participants, offering workshops and support for filmmakers at any skill level. Independent judges evaluate the entries, and the winners are celebrated at an awards ceremony in February. FilmG is proudly owned by MG ALBA and delivered by the Gaelic agency, Astar Media.

2023/24 brought many exciting developments for FilmG. The awards ceremony was held at the SEC in Glasgow, accommodating the ceremony's largest ever audience of 500 people. The event was hosted by new presenters and past FilmG winners, Lana Pheutan and Hannah McKirdy. This year's competition saw a record-breaking 162 film entries, including many from international participants in Canada and the Isle of Man. Winners were announced across 16 categories, with the quality of films reaching new heights. With growing interest both nationally and internationally, it's clear that FilmG continues to thrive and expand each year.





Lèirmheas  
gniomhachais  
na bliadhna

Business review  
of the year

## Com-pàirteachadh coimhearsnachd agus luchd-ùidh

Bha a' bhliadhna 2023/24 air leth trang aig ire conaltraidh corporra.

Chaidh Bile nam Meadhanan a chuir air beulaibh Pàrlamaid na RA gus raon-ùghdarrais craolaidh seirbheis phoblach ùrachadh agus a leudachadh chun raon didseatach. Thug an Cathraiche fianais don Chomataidh Thaghte airson Cultar, Meadhanan agus Spòrs mar phàirt den sgrùdadh aca air Bile nam Meadhanan agus cuideachd do rannsachadh na Comataidh air mion-chànanan na RA. Chaidh tachartasan fiosrachaидh a chumail ann an Westminster, a bharrachd air coinneamhan le Buill Pàrlamaid agus an luchd-obrach, fhad 's a bha atharrachaidhean gan dreachdadh ann an Taighean nan Cumantan agus nam Morairean. Ged nach deach inbhe reachdail ann am Bile nam Meadhanan a dhaingneachadh leis gun deach an reachdas tron phàrlamaid ann an cabhaig ron Taghadh Choitcheann, chaidh ar 'draghan dligheach' aithneachadh anns a' Phàipear Gheal, le taic bho phriomh chluicheadairean poilitigeach.

### B' e na priomh phrògraman a chòrd ris an luchd-amhairc Cèilidh na Bliadhna Ùire, prògraman bhon Mhòd, The Hoolie, Na Trads agus Peat & Diesel

Anns an Ògmhios 2023, chuir sinn fàilte air Rùnaire a' Chaibineit airson Foghlam, Jenny Gilruth BPA, a Steòrnabhagh a thighinn còmhla rinn airson nam meadhanan Gàidhlig a chomharrachadh, a' gabhail a-steach tadhal air an t-seata dràma Ghàidhlig, An Clò Mòr. Thàinig Bob Downes, Stiùiriche na h-Alba air Bòrd Ofcom agus Muriel Gray, Stiùiriche na h-Alba air bòrd a' BhBC, cuideachd agus chaidh cothrom a ghabhail bruidhinn mu na dùblain a th' ann an-dràsta agus na cothroman san àm ri teachd. Nas fhaide air adhart sa bhiadhna, thadhail Ministear Dùbhlanach nan Gniomhachasan Cruthachail agus Didseatach, Sir Chris Bryant BP, air MG ALBA ann an Steòrnabhagh.

Chaidh dà phios obrach chudromach a choimiseanadh as t-samhradh agus as t-fhoghar 2023. B' e a' chiad fhear lèirmheas air roinn



solarachaidh cruthachail MG ALBA, le Charlotte Wilson Research Services & EKOS. B' e an dàrna fear aithisg sheilbheachd le EY mu lèirmheas seasmhach fad-ùine airson nam meadhanan Gàidhlig. Chaidh fàilte mhòr a chuir air Aithisg EY agus fhuair i taic bho na diofar bhuidhnean agus daoine buadhach leis an deach a roinn mus deach a foillseachadh an cois na h-Aithisg Bhliadhna seo. Tha an dà aithisg cudromach airson priomhachasan fad-ùine MG ALBA.

Ghabh ar conaltradh le DCMS a-steach conaltradh air àite Bile nam Meadhanan agus Cairt a' BhBC ann a bhith a' daingneachadh seasmhachd do na meadhanan Gàidhlig san àm ri teachd, agus leudaich sin, aig deireadh na bliadhna, gu bhith a' cur a-steach fianais chun sgrùdadh aca air maoineachadh a' BhBC agus craoladh mion-chànanan. Fhritheil sinn cuideachd tachartas le, agus chuir sinn fianais a-steach gu, Comataidh Èòlaichean Comhairle na h-Eòrpa air cuspair dleastanas na RA airson craoladh Gàidhlig fo Chùmhnant Èòrpach airson Cànanan Roinneil no Mion-chànanan.

Lean riochdairean MG ALBA orra a' frithealadh Buidheann Thar-phàrtaidh na Gàidhlig aig Pàrlamaid na h-Alba, a' toirt seachad taisbeanadh do bhuill aig aon choinneamh, agus chuir sinn a-steach freagairt gu cuireadh Comataidh an Fhoghlaim, na Cloinne agus an Òigridh airson beachdan a thoirt seachad air dreachd Bheil Chànanan na h-Alba.

D'hòbraich sinn gu cruaidh tron bhliadhna gus sgrùdadh a dhèanamh air a h-uile taobh de ar com-pàirteachas leis a' BhBC agus airson a cheasnachadh a thaobh èifeachdasan agus ùr-ghnàthachadh. Mar thoradh air an sin, thàinig sinn gu aonta leis a' BhBC mu phlana ghoireasan a bhios mar bhunait air ar co-obrachadh thar na h-ùine a tha air fhàgail de Chairt a' BhBC agus a bhios mar thoiseach töiseachaidh airson tuilleadh ghoireasan fhaighinn airson pròiseactan àrd-amais.



## Community and stakeholder engagement

The year 2023/24 was exceptionally busy at a corporate engagement level.

The Media Bill was laid before the UK Parliament to update the public service broadcasting remit and to extend it into the digital domain. The Chair gave evidence to the Select Committee for Culture, Media and Sport as part of their Media Bill scrutiny and also to the Committee's inquiry into the UK's minority languages. Briefing events were held in Westminster, as well as meetings with MPs and their staff, as amendments were being drafted in both the Houses of Commons and Lords. Although statutory status in the Media Bill was not secured as the legislation was rushed through parliament prior to the General Election, our 'legitimate concerns' were acknowledged in the White Paper, supported by key political players.

In June 2023, we welcomed the Cabinet Secretary for Education, Jenny Gilruth MSP, to Stornoway to join us in a celebration of Gaelic media, including a visit to the set of Gaelic drama, An Clò Mòr. Bob Downes, Scotland Director on Ofcom's Board and Muriel Gray, Scotland Director on the BBC's board, joined too and an opportunity was taken to discuss current challenges and future opportunities. Later in the year, Shadow Minister for Creative Industries and Digital, Sir Chris Bryant MP, visited MG ALBA in Stornoway.

Two important pieces of work were commissioned in the summer and autumn of 2023. The first was a review of the MG ALBA creative supply sector, by Charlotte Wilson Research Services & EKOS. The second was an investment report entitled *A long term sustainable vision for Gaelic Media* by EY. The EY Report was well received and garnered support from the various organisations and influential figures with which it was shared prior to publication alongside this Annual Report. Both reports are significant for MG ALBA's long-term priorities.

Our engagement with DCMS included dialogue on the role of the Media Bill and the BBC Charter in securing a sustainable future for Gaelic media, and extended, in the latter part of the year, to the submission of evidence to inform their review of the funding of the BBC and of minority language broadcasting. We also attended an event with, and submitted evidence to, the Council of Europe's Committee of Experts on the subject of the UK's obligation for Gaelic broadcasting under the European Charter for Regional or Minority Languages.

MG ALBA representatives continued to attend the Scottish Parliament's Cross-Party Group on Gaelic, making a presentation to members at one meeting, and we submitted a response to the Education, Children and Young People Committee's invitation to comment on the draft Scottish Languages Bill.

We worked hard during the year to examine all aspects of our partnership with the BBC and to interrogate it for efficiencies and innovation. As a result, we reached agreement with the BBC on a resource plan which will underpin our collaboration over the remaining period of the BBC Charter and act as a jumping off point for securing further resources for projects of ambition.

Maintaining our close relationships with Members of Parliament and key organisations such as Comhairle nan Eilean Siar, Highlands and Islands Enterprise, the British Film Institute and Creative Scotland continues to benefit our work and we were delighted to welcome many of these partners to our stakeholder event in Stornoway in June, which included a visit to the set of Island-based drama, An Clò Mòr.

Moving forward, prioritising existing connections and community engagement are vital. Initiatives like the Community Content Creators Scheme, traineeships, school visits and screenings have been extremely successful, with large-scale productions like An t-Eilean also having provided numerous employment and stepping-up opportunities, particularly in the Western Isles, highlighting our commitment to nurturing talent and fostering a vibrant Gaelic media landscape.



42

Àrdachadh iomlan de  
**59%**  
air an iPlayer airson  
CBBC ALBA agus  
CBeebies ALBA

Tha a bhith a' cumail suas ar dàimhean dlùth le Buill Pàrlamaid agus priomh bhuidhnean leithid Comhairle nan Eilean Siar, lomairt na Gàidhealtachd 's nan Eilean, Institiud Film Bhreatainn agus Alba Chruthachail a' leantainn air adhart a' toirt buannachd don obair againn agus bha sinn air leth tolichte fàilte a chuir air mòran de na com-pàirticean sin chun tachartas luchd-üidh againn ann an Steòrnabhagh san Ògmhios, a thug a-steach tadhal air an t-seata den dràma Eileananach, An Clò Mòr.

A' gluasad air adhart, tha e deatamach gun tèid priomhachas a thoirt do cheanglaichean agus dol an sàs leis a' choimhairsnachd a th' ann mar-thà. Tha iomairteam mar an Sgeama Cruthachaidh Susbaint Coimhairsnachd, tursan-trèanaidh, tursan sgoile agus taisbeanaidhean air a bhith air leth soirbheachail, le riochdachaidhean mòra leithid An t-Eilean cuideachd air grunn chothroman cosnaidh is ceumnachaidh a sholarachadh, gu sònraichte anns na h-Eileanan Siar, a' comharrachadh ar dealas airson a bhith ag àrach tälant agus ag àrach cruth-tire beothail sna meadhanan Gàidhlig.



43

## Careers fairs

MG ALBA attended careers fairs in Lewis and Harris, engaging with young individuals and providing insights into the diverse range of career paths available within Gaelic media. These engagements reflect our commitment to nurturing talent and supporting the next generation of professionals in the Gaelic media landscape.

**We owe a debt of gratitude to all those who made programmes and other media content for us during the year**

## Sponsorship

MG ALBA proudly continues to champion Scotland's vibrant cultural and sporting heritage. As the title sponsor of the MG ALBA Scots Trad Music Awards ('Na Trads'), we celebrated and supported the rich wealth of talent in Scotland's music scenes, with an array of energetic performances at the annual awards ceremony, held on this occasion in Dundee, captivating in-person audiences as well as those watching at home on BBC ALBA or BBC iPlayer.

Additionally, MG ALBA sponsored an award at the prestigious Scottish Women in Sport Awards, reaffirming our commitment to empowering women in sport. Our championing of sports in Scotland extended to the Scottish Women in Football Awards, where we proudly sponsored three distinct accolades, recognising excellence and achievement in women's football.



44

## Fèisean dhreuchdan

Bha MG ALBA an làthair aig fèisean dhreuchdan ann an Leòdhas agus na Hearadh, a' conaltradh le daoine òga agus a' toirt sealladh air an raon fharsaing de shlighean dreuchd a tha rim faighinn anns na meadhanan Gàidhlig. Tha na tachartasan seo a' nochdadh ar dealas airson a bhith ag àrach tàlant agus taic a thoirt don ath ghinealach de phroifeseantaich ann an cruth-tire nam meadhanan Gàidhlig.

## Sponsaireachd

Tha MG ALBA gu pròiseil a' leantainn air adhart a' toirt taic do dhualchas beothail cultarail is spòrs na h-Alba. Mar sponsair tiotal air Duaisean Ceòl Traidseanta na h-Alba MG ALBA ('Na Trads'), chomharraich agus thug sinn taic don bheairteas de thàlant ann an saoghal ciùil na h-Alba, le sreach de thaisbeanaidhean sgairteil aig a' chuirme dhuaisean bhliadhnaill, a chaidh a chumail an turas seo ann an Dùn Dèagh, a' beò-ghlacadh an luchd-amhairc a bha an làthair a thuilleadh air an fheadhann a bha a' coimhead aig an taigh air BBC ALBA no iPlayer a' BhBC.

A thuilleadh air an sin, thug MG ALBA sponsaireachd do dhuais aig Duaisean Spòrs nam Ban Albannach, ag ath-dhaingneachadh ar dealas airson cumhachd a thoirt do bhoireannaich ann an spòrs. Leudaich ar brosnachadh airson spòrs ann an Alba gu Duaisean Ball-coise nam Ban Albannach, far an d' thug sinn taic gu pròiseil do thri duaisean sònraichte, ag aithneachadh sàr-mhathais agus coileanadh ann am ball-coise nam ban. Tha na sponsaireachdan seo a' gabhail a-steach ar feallsanachd a thaobh a bhith ag àrach coimhersnachd, cultar, agus iomadachd tro chom-pàirteachasan ro-innleachdail thar cruth-tire eadar-mheasgta na h-Alba.



46



45

## Tachartasan/sgrionaidhean

Ghabh MG ALBA pàirt ann an tachartasan agus sgrionaidhean gus ar susbaint a thaisbeanadh, a lionrachadh le co-obraichean, agus ceangal a dhèanamh ri luchd-amhairc. Thug Glaschu aogheachd do ro-shealladh den t-sreach mockumentary Glan Fhèin agus taisbeanadh sgeidse comadaidh OMC! Ann an Leòdhas, rinn sinn sgrionadh air prògram aithriseach Peat & Diesel Trying to Find a Way to Make a Living. Chòrd Bill agus an Spitfire ri muinnir Uibhist, agus an dèidh sin bha Q&A ann le Bill Innes fhèin. Ann an Obar Dheathain, fhuair coimhersnachdan ionadail cuireadh gu sgrionadh Làrach Leabhar Dhèir – prògram aithriseach air cuspair le freumhan ann an ear-thuath na h-Alba. Aig a' Mhòd Nàiseanta Rioghail, rinn SpeakGaelic ceangal ri luchd-cleachdaidh a th' ann agus a thathar an dòchas a bhios ann, a' togail mothachadh air a' bhrann agus a' leudachadh na tha a' leantainn a' bhrann air na meadhanan sòisealta.



These sponsorships embody our ethos of fostering community, culture, and diversity through strategic partnerships across Scotland's diverse landscape.

## Events/screenings

MG ALBA participated in events and screenings to showcase our content, network with peers, and connect with audiences. Glasgow hosted previews of mockumentary series Glan Fhèin and comedy sketch show OMC!. In Lewis, we screened the Peat & Diesel documentary Trying to Find a Way to Make a Living, while Uist enjoyed Bill agus an Spitfire, followed by a Q&A with Bill Innes himself. In Aberdeen, local communities were invited to a screening of Làrach Leabhar Dhèir (The Missing Monastery) – a documentary on a subject with roots in the north-east of Scotland. At The Royal National Mòd, SpeakGaelic connected with current and potential users, boosting brand awareness and growing the brand's social media following.

## Additional funding

During the year, additional funding of £150,000 was received from the Scottish Government towards the SpeakGaelic project, £180,000 for Community Content Partnerships, £100,000 for FilmG and £95,000 for expanding the reach of Gaelic media to international audiences.

Bòrd na Gàidhlig provided funding for the creation of SpeakGaelic classroom and tutor resources, for the publication and marketing of both student handbooks and tutor guides, and for online learning social media activities.

Funding was received from the British Film Institute and Creative Scotland to run six traineeships in the production sector.

Long-term supply deals which commenced on 1 July 2021 continued to provide the backbone of the BBC ALBA schedule, accounting for 67% of MG ALBA spend on content but supplying 90% of MG ALBA funded original hours broadcast in the year.



**Near record appreciation levels both by the core audience and the national audience**



47

## Maoineachadh a bharrachd

Tron bhliadhna, fhuairéadh maoineachadh a bharrachd de £150,000 bho Riaghaltas na h-Alba airson pròiseact SpeakGaelic, £180,000 airson Com-pàirteachasan Susbaint Coimhearsnachd, £100,000 airson FilmG agus £95,000 airson ruigsinneachd nam meadhanan Gàidhlig a leudachadh gu luchd-amhairc eadar-nàiseanta.

Thug Bòrd na Gàidhlig seachad maoineachadh airson goireasan seòmar-teagaisg agus luchd-oideachaiddh SpeakGaelic a chruthachadh, airson leabhrainchean-làimhe oilleanach agus treòraichean oidean fhoillseachadh agus a mhargaidheachd, agus airson gniomhan ionnsachaiddh air-loidhne sna meadhanan sòisealta.

Fhuairéadh maoineachadh bho Institiud Film Bhreatainn agus Alba Chruthachail gus sia cursaichean trèanaidh a ruith san roinn riochdachaidh.

Lean cùmhnantan solarachaiddh fad-ùine a thòisich air 1 luchar 2021 a' toirt cnàimh-droma do chlàr BBC ALBA, a' déanamh suas 67% de chaitheamh MG ALBA air susbaint ach a' toirt seachad 90% de na h-uarean túsail a chaidh a mhaoineachadh le MG ALBA agus a chraoladh sa bliadhna.

## Coileanadh ionmhasail

Ann an 2023/24, chosg MG ALBA £9.1m gu direach le 20 compañaidh riochdachaidh eadar-dhealaichte guis 387 uairean de phrògraman a chruthachadh. Den sin, chaidh £8.8m a chosg leis an roinn riochdachaidh neo-eisimeileach, mòran dheth an co-bhonn ri pasgan de cheumannan a bha ag amas air a bhith ag àrach leasachadh tàlant, sgilean agus cànan na Gàidhlig.

Chunnacas sa bhliadhna teachd a-steach airson MG ALBA de £14.4m (2023: £13.6m), le £13.6m (2023: £13.4m) a' tighinn bho thabhartas-cuideachaidh Riaghaltas na h-Alba agus £0.8m (2023: £0.2m) a thàinig bho mhaoineachadh pròiseict, reic leabhrainchean agus cosgaisean airson seirbheisean agus goireasan.

Dh'aithris an Aithris Teachd-a-steach lomlan aig deireadh-bliadhna còrr às dèidh cisean de £225k an tacà ri easbhaidd de £564k ann an 2023. Bha seo mar thoradh air cuid de chaiteachas prògram a bhith air a ghiùlain a-steach don mhios an dèidh deireadh bliadhna. Tha an Aithris air an t-Suidheachadh Ionmhasail aig deireadh bliadhna a' sealltainn gu robh stoc phrògraman no prògraman a bhathar ag ullachadh de luach £4m (2023: £4.5m) agus cùl-stòran airgid deireadh-bliadhna de £0.98m (2023: £0.87m), gach cuid a rèir poileasaiddh.

Tha gealltanasan £7.5m (2023: £6.6m) san àm ri teachd thairis air trì bliadhna air am foillseachadh am-bliadhna cuideachd. Tha iad sin gu ire mhòr a' riochdachadh cùmhnantan solarachaiddh phrògraman ioma-bliadhnaile.

## Financial performance

In 2023/24, MG ALBA spent £9.1m directly with 20 different production companies on the creation of 387 hours of programmes. Of that, £8.8m 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 £14.4m (2023: £13.6m), of which £13.6m (2023: £13.4m) came from Scottish Government grant-in-aid and £0.8m (2023: £0.2m) came from project funding, book sales and charges for services and facilities.



48

The end-of-year Statement of Comprehensive Income reported a surplus after taxation of £225k compared with a deficit of £564k in 2023. This was due to some programme expenditure being carried into the month following the year end. The end-of-year Statement of Financial Position shows programmes in stock or in production of £4m (2023: £4.5m) and year-end cash reserves of £0.98m (2023: £0.87m), both in line with policy.

Future commitments of £7.5m (2023: £6.6m) over three years are also disclosed this year. These represent mainly multi-annual programme supply contracts.



49

**Cùisean-obrachaidh**

**Operational**



Fòcas air a bhith  
a' toirt air adhart fàs  
an luchd-obrach  
agus buill a' bhùird  
tro phrògram  
in-thrèanaidh làidir



51

## Leantainneachd ghniomhachais

Rinn ro-innleachd leantainneachd ghniomhachais làidir is farsaing MG ALBA cinnteach gum biodh ar sruthan gniomhachais uile ag obair. Tha am plana leantainneachd ghniomhachais againn a' toirt mion-fhiosrachadh air ceumannan tuiteamais agus maothachaидh a dh'fheumar a ghabhail nuair a bhios sinn a' dèiligeadh ri raon farsaing de shuidheachaidhean a dh'faodadh a bhith ann, a' ghabhail a-steach mòr-ghalair, ionnsaigh saidhbear agus fàlligeadh solarache. Rinn an sgioba leantainneachd ghniomhachais, a' ghabhail a-steach riochdairean bho air feadh raointean gniomhachais MG ALBA, cinnteach gun robh gach raon de ghniomhachas MG ALBA air a dhion. Chaidh deuchainn a dhèanamh air a' phlana, mar phàirt de phrògram obrach bliadhnaile, agus chaidh molaidhean a ghabhail os làimh.

Tron bhliadhna, chaidh obair a dhèanamh gus cur ris a' phlana leantainneachd ghniomhachais le plana leantainneach a' ghabhail a-steach priomh luchd-obrach a bhith dheth, gun a bhith air a phlanadh.

## Slighe gu net zero

Tha MG ALBA dealasach mu bhith a' brosnachadh cultar de dhleastanas àrainneachdail taobh a-staigh na buidhne againn, agus ag aithneachadh gu bheil àite againn ann a bhith a' lùghdachadh ar lorg àrainneachdail agus a' cur ri seasmhachd san àm ri teachd.



52

Tron bhliadhna, chuidich an Sgioba Uaine againn, air a stiùireadh le ar curaiddh Path to Net Zero, le bhith ag àrach cultar de ùr-ghnàthachadh agus co-obrachadh thar MG ALBA, a' comharrachadh agus a' cur an gniomh iomairtean seasmhachd air feadh na buidhne. A' coimhead air adhart, leasaichidh sinn plana Path to Net Zero, a' dèiligeadh ri neodrachd charboin, eifeachdas lùtha agus riaghlaigh ghoireasan agus a' co-obrachadh le com-pàrtichean gniomhachais, luchd-reic teicneòlais, agus solarachean eile gus dèanamh cinnteach nach eilear a' solarachadh ach bho stòran seasmhach. Cuiridh com-pàirteachadh ann am fòraman gniomhachais ri leasachadh fuaslaidean seasmhach gus dèiligeadh ri dùbhlain co-roinnte.



53



54

During the year, work was done to complement the business continuity plan with a succession plan, which includes the unplanned absence of key staff.

## Path to net zero

MG ALBA is committed to promoting a culture of environmental responsibility within our organisation and recognise that we have a role in mitigating our environmental footprint and contributing to a sustainable future.

During the year, our Green Team, headed by our Path to Net Zero champion, helped foster a culture of innovation and collaboration across MG ALBA, identifying and implementing sustainability initiatives across the organisation. Looking ahead, we will develop a Path to Net Zero plan, addressing carbon neutrality, energy efficiency and resource management and collaborating with industry partners, technology vendors, and other suppliers to ensure that we source only from sustainable sources. Participation in industry forums will contribute to the development of sustainable solutions to address shared challenges.

## Business continuity

MG ALBA's robust and expansive business continuity strategy ensured the continued operation of all our business streams. Our business continuity plan details contingency and mitigation measures to be taken when faced with a wide range of potential scenarios, including pandemic, cyber-attack and supplier failure. The dedicated business continuity team, including deputies from across all of MG ALBA's business areas, ensured that all areas of MG ALBA business were protected. The plan was tested, as part of an annual programme of work, and recommendations were taken on board.

## Equality, diversity and inclusivity (EDI)

MG ALBA is committed to promoting a culture of inclusivity and this was recognised through the year with a company being contracted to define MG ALBA's EDI goals and purpose; to strengthen the EDI

## **Co-ionannachd, iomadachd agus in-ghabhaltas (EDI)**

Tha MG ALBA dealasach mu bhith ag adhartachadh cultar de dh'in-ghabhaltas agus chaidh seo aithneachadh tron bhliadhna le cùmhnant air a thoirt do chompanaidh gus amasan is adhbhar EDI MG ALBA a mhineachadh; gus dòigh-obrach EDI taobh a-staigh MG ALBA a neartachadh; agus sgrùdadh a dhèanamh air poileasadhean agus cleachdaidhean làithreach gus lèirsinn agus aithris ro-innleachdail a leasachadh an co-bhonn ri luchd-obrach agus luchd-ùidh eile. Tha sinn a' coimhead air adhart ri bhith a' cur fàilte air an aithisg seo ro dhereadh 2024.

## **Buidheann creideas nar cosnaichean (LiP)**

Dh'fhuirich ar dealas airson LiP aig MG ALBA seasmhach tron bhliadhna a dh'halbh, agus sinn a' cumail oirnn a' cur fòcas air a bhith a' coileanadh chlachan-mìle taobh a-staigh frèam LiP, gu sònraichte a' toirt air adhart nan iomairtean "We Invest in Wellbeing" agus "Creideas nar Cosnaichean Òga".

Aig cridhe ar dòigh-obrach bha fòcas làidir air dol an sàs leis a' choimhairsnachd agus uallach sòisealta, air a nochdadh tro chom-pàirteachadh gniomhach ann an tachartasan carthannais. Lean ar priomh raon fòcais air leasachadh luchd-obrach, sunnd san àite-obrach, agus taic shònraichte do thàlant òg. Bha na h-oidhirpean sin a rèir ar n-amasan farsaing a thaobh a bhith a' togail buidheann a bhiodh deiseil airson an ama ri teachd agus a' neartachadh cultar taiceil san àite-obrach.

## **In-thrèanadh**

Chuir MG ALBA fòcas air a bhith a' toirt air adhart fàs a luchd-obrach agus buill a' bhùird tro phrògram in-thrèanaidh làidir.

Chuir sinn crioch air ire fastaidh an sgeama Cruthaiche Susbaint Coimhairsnachd, le ceathrar luchd-trèanaidh còmhla rinn agus ar com-pàrtichean coimhairsnachd ann an Uibhist a Deas, Uibhist a Tuath agus Leòdhas.

Mar phàirt de ar dealas airson leasachadh chuir sinn an gniomh inneal stiùireadh coileanaidh ùr agus thug sinn trèanadh ann an Amasan & Priomh Thoraidhean (OKRan) don luchd-obrach againn, gan toirt a-steach do ar structar trèanaidh gus dòigh-obrach a stèidheachadh airson amasan trèanaidh a mhineachadh agus a mheasadh. Le bhith a' cleachdadh OKRan tha sinn ag amas air amasan na buidhne a cho-thaobhadh, a' leasachadh èifeachdas ar prògraman trèanaidh.



**Wins at the Celtic Media Festival for Dàna by Solus Productions as well as Cuirm @ Celtic: Niteworks & the BBC SSO by Beezr Studios**



Central to our approach was a strong focus on community engagement and social responsibility, demonstrated through active participation in charity events. Our primary focus areas remained employee development, workplace wellbeing, and dedicated support for young talent. These efforts were in alignment with our overarching goals of building a future-ready organisation and strengthening a supportive workplace culture.

## **In-house training**

MG ALBA focused on advancing the growth of its staff and board members through a robust in-house training programme.

We completed the recruitment phase of the Community Content Creators scheme, with four trainees joining us and our community partners in South Uist, North Uist and Lewis.

As part of our commitment to improvement we implemented a new performance management tool and to this end provided training in Objectives & Key Results (OKRs) to our staff, incorporating them into our training structure to establish an approach for defining and evaluating training goals. By using OKRs, we aim to align organisational objectives, improving the efficiency of our training programmes.

During the year we emphasised employee development through a variety of training programmes including cybersecurity training to enhance security measures, mental health first aid and wellbeing to supporting colleagues, as well as coaching sessions designed for staff mentoring.

Furthermore, fire warden training was conducted to reinforce workplace safety procedures, while specific sessions improved skills in SharePoint and WordPress usage, as well as nurturing staff creativity into producing engaging short-form content.

We addressed our responsibilities with regards to safeguarding, with staff undergoing training sessions for both safeguarding children and vulnerable adults.

We supported an in-house graduate apprentice and two graduate apprentice roles in industry and saw our in-house Modern Apprentice complete his training.

Through our training efforts, we aim to empower our staff to excel in their roles while contributing positively towards MG ALBA's success and expansion.

Tron bhliadhna chuir sinn cuideam air leasachadh luchd-obrach tro mheasgachadh de phrògraman trèanaidh a' gabhail a-steach trèanadh dion-saidhbear gus ceumannan tèarainteachd àrdachadh, taic slàinte inntinn agus sunnd a thoirt do cho-obraichean, a bharrachd air seiseanan coidsidh air an dealbhadh airson luchd-obrach a mheantoradh.

A bharrachd air an sin, chaidh trèanadh luchd-gleidhidh teine a dhèanamh gus modhan sàbhailteachd san àite-obrach a dhaingneachadh, agus leasaich seiseanan sònraichte sgilean ann an cleachdad Sharepoint agus WordPress, a bharrachd air a bhith ag àrach cruthachaileachd luchd-obrach gu bhith a' riochdachadh susbaint cruth goirid tarraingeach.

Thug sinn aghaidh cuideachd air ar dleastanasan a thaobh dion, le luchd-obrach a' dol tro sheiseanan trèanaidh airson dion chloinne agus inbhich so-leònte.

Thug sinn taic do phreantas ceumnaiche in-thaigh agus do dhà phreantas ceumnaiche gniomhachais agus chunnaiç sinn ar Preantas Ùr-nòsach in-thaigh a' crìochnachadh a threanadh.

Tro ar n-oidhirpean trèanaidh tha sinn ag amas air cumhachd a thoirt don luchd-obrach againn a bhith barraichte nan dreuchdan agus aig an aon àm a' cur gu math ri soirbheachas agus leudachadh MG ALBA.

## Pròiseactan co-mhaoineachaidh susbaint agus trèanaidh

Tron bhliadhna, cho-obraich sinn air a bhith a' co-mhaoineachadh ceithir prògraman a libhrig luach a bharrachd de £1.7m don t-seanail agus a thug comas do shusbaint ùr a bhiodh air a bhith neo-ruigsinneach mura biodh sin.

Lean sinn air adhart leis a' chom-pàirteachas againn leis an EBU air sgeamaichean iomlaid dràma is aithriseachd chloinne far an robh dà chompanaidh riochdachaidh neo-eisimeileach, MacTV agus Macanta Media, a' riochdachadh agus a' libhrigeadh dà phrògram chloinne tarraingeach. Thèid na prògraman seo a choroinn agus a chraoladh ann an diofar dhùthchannan eile air feadh na Ròinn Èòrpa agus bidh BBC ALBA an uair sin a' faighinn taghadh de phrògraman co-ionann bho na dùthchannan eile a tha an sàs san sgeama.

Bha MacTV cuideachd an sàs mar riochdaire air dà phrògram co-mhaoineachaidh firinneach; rannsaich Anne NicAilpein na mòinticean eireachdail ann an Alba agus air feadh an t-saoghal ann am Miorbhaill na Mònach – Secrets in the Peat agus tron bhliadhna thòisich sreach

## Co-bhanntachd leis a' BhBC air ùrachadh



57



58

eile a bhith air a riochdachadh, a' rannsachadh cò às a thàinig surfadh agus a' bhuaidh mhaireannach a tha aige air coimhairsnachdan cladaich na h-Alba agus diofar dhùthchannan air feadh an t-saoghal.

Fhuair MG ALBA maoineachadh de £171,000 bho Institiud Film Bhreatainn (BFI) agus Alba Chruthachail gus cursa trèanaidh sia miosan a ruith do shianar luchd-trèanaidh a' gabhail a-steach riochdachadh, camara, deasachadh, stiùireadh sgriobtaichean agus roinn ealain. Bha an luchd-trèanaidh air am fastadh le MG ALBA agus bha iad an sàs ann an diofar riochdachaidhean air feadh Alba. Tha triùir den luchd-trèanaidh air ceumnachadh gu bhith ag obair le companaidhean riochdachaidh/riochdachaidhean Albannach. Le taic maoineachaidh leantainneach bho Alba Chruthachail agus am BFI, dh'fhas tinn sianar luchd-trèanaidh eile gu sgeama Luchd-trèanaidh Dràma airson sia miosan a thòisich aig toiseach a' Ghiblean 2024.

Lean MG ALBA a' pàirt-maoineachadh, còmhla ri dà chompanaidh riochdachaidh, Preantan Ceumnaiche ann an Gniomhachas. Mhaoinich MG ALBA airgead trèanaidh do chòignear oileanach air a' chùrsa Meadhanan Gàidhlig aig SMO DIP HE a leig leotha greis gniomhachais a dhèanamh aig a' BhBC agus companaidhean riochdachaidh neo-eisimeileach.

## Content and training co-finance projects

During the year, we collaborated on the co-financing of four programmes which delivered added value of £1.7m to the channel and enabled new content that otherwise would have been unaffordable.

We continued our partnership with the EBU on the children's drama and documentary exchange schemes which saw two independent production companies, MacTV and Macanta Media, produce and deliver two charming children's programmes. These programmes will be shared and broadcast in a variety of other countries across Europe while BBC ALBA, in turn, receives a selection of equivalent programming from the other countries participating in the scheme.

MacTV was also involved as producer on two factual co-finance programmes; Anne McAlpine explored the magnificent peatlands in Scotland and around the world in Miorbhaill na Mònach – Secrets in the Peat and during the year another series commenced production, exploring the origins of surfing and the lasting effect it's had on coastal communities in Scotland and different countries around the world.

MG ALBA was awarded £171,000 funding by the British Film Institute (BFI) and Creative Scotland to run a six-month on-the-job training course for six trainees encompassing production, camera, edit, script supervision and art department. The trainees were employed by MG ALBA and were housed on a variety of productions across Scotland. Three of the trainees have graduated on to work with Scottish production companies/productions. With continuing funding support from Creative Scotland and the BFI, we recruited another six trainees to a six-month Drama Trainee scheme which kicked off at the start of April 2024.

## Wins at the Celtic Media Festival for Dàna by Solus Productions as well as Cuirm @ Celtic: Niteworks & the BBC SSO by Beezr Studios

MG ALBA continued to part fund, with two production companies, Graduate Apprentices in Business. MG ALBA also funded the training stipend for five students on the SMO DIP HE Gaelic Media course which enabled their work placement with the BBC and independent production companies.

## Priomh Chomharran Dèanadais

KPI	Slat-tomhais	Targaid	Coileanadh
▲ Ruigse	<b>Seallaidhean susbaint iPlayer</b>	3.8m	5.9m
▲ Ruigse	<b>Seallaidhean susbaint goirid</b>	Fàs	12.3m
▼ Ruigse <small>Tùsan: TRP/TNS*</small>	<b>Ruigse TBH seachdaineil</b>	55% (Gàidhlig) 7% (Nàiseanta)	46% (Gàidhlig) 7% (Nàiseanta)
▲ Càileachd <small>Tùsan: TRP/TNS</small>	<b>Luachadh an luchd-amhairc</b> A-mach à 10	8 (Gàidhlig) 7 (Nàiseanta)	8.6 (Gàidhlig) 7.9 (Nàiseanta)
▲ Luach	<b>Co-mhaoineachadh treas-phàrtaidh phrògraman air sgrion</b>	£1.2m	£1.3m
▲ Còrdadh <small>Tùs: TRP</small>	<b>Aonta le Aithrisean Ro-innleachd</b> A-mach à 10	8.4	8.4
▼ Buaidh <small>Tùs: TNS</small>	<b>Mothachadh nàiseanta mu BBC ALBA</b>	80%	74%
● Ionnsachadh	<b>Luchd-cleachdaidh fa leth gach mìos</b>	Fàs	51k LearnGaelic 4k SpeakGaelic
▲ Com-pàirteachas	<b>Filmichean air an cur a-steach gu FilmG</b>	90+ film air an cur a-steach	162
▼ Càileachd	<b>Duaisean airson susbaint BBC ALBA</b>	10	4

## Key Performance Indicators

KPI	Metric	Target	Actual
▲ Reach	<b>i-Player content views</b>	3.8m	5.9m
▲ Reach	<b>Short-form content views</b>	Growth	12.3m
▼ Reach <small>Sources: TRP/TNS*</small>	<b>Weekly TV reach</b>	55% (Gaelic) 7% (National)	46% (Gaelic) 7% (National)
▲ Quality <small>Sources: TRP/TNS</small>	<b>Audience appreciation</b> Score out of 10	8 (Gaelic) 7 (National)	8.6 (Gaelic) 7.9 (National)
▲ Value	<b>3rd party programme co-finance on screen</b>	£1.2m	£1.3m
▲ Approval <small>Source: TRP</small>	<b>Agreement with Strategy Statements</b> Score out of 10	8.4	8.4
▼ Impact <small>Source: TNS</small>	<b>National awareness of BBC ALBA</b>	80%	74%
● Learning	<b>Unique users per month</b>	Growth	51k LearnGaelic 4k SpeakGaelic
▲ Participation	<b>FilmG film entries</b>	90+ FilmG entries	162
▼ Quality	<b>Awards for BBC ALBA content</b>	10	4



59



60



61



62

## Duaisean Awards 2023/24



Dàna | Scotland's Wild Side

**Factual at the  
Celtic Media  
Festival Awards**

June 2023

Solus Productions



Fàilte gu Alba

**Broadcast at the  
Scottish Refugee  
Festival Media Awards**

June 2023

Sgeul Media



Cuirm @ Celtic: BBC SSO & Niteworks

**Live Music  
at the Celtic Media  
Festival Awards**

June 2023

BEEZR



Triùir aig Trì

**Children's at the  
RTS Scotland  
Awards**

June 2023

Sorbier



## Tàlant

Bho chaidh a chuir air bhog, tha an sgeama Luchd-cruthachaidh Susbaint Coimhairsnachd air cothromain air leth a chruthachadh gus sgilean mheadhanan a leasachadh, fhad 's aig an aon àm stèidhichte ann an suidheachadh coimhairsnachd. Le greisean gnìomhachais air feadh nan Eilean Siar, tha ar com-pàirteachas le coimhairsnachdan air co-obrachadh a neartachadh agus a bhrosnachadh, a' dèanamh buidhnean aoigheachd mar phàirt de phròiseas riochdachaidh nam meadhanan, a' glacadh beairteas de phròiseactan cruthachail air feadh nan eilean.

Le taic theicnigeach agus eòlas craolaidh sgioba MG ALBA air an cùlaibh, tha luchd-cruthachaidh susbaint agus coimhairsnachdan air an ruigsinneachd agus a' bhuaidh aca air ùrlaran mheadhanan a leudachadh, ag adhartachadh an sgeulachd ann an dòigh iomchaidh, ruigsinneach agus lèirsinneach.

Ann an com-pàirteachas le Ceòlas ann an Uibhist a Deas, tha Dòmhnull MacEanraig air cothrom fhaighinn an dà chuid sgilean taisbeanaidh agus teicnigeach a leasachadh, a' cur ri craoladh rèdio coimhairsnachd ùr thar a' Chuain Shair aig Ceòlas, agus aig an aon àm a' faighinn eòlas beò, inntinneach air an èadharr.

Tha àrainneachd chruthachail Taigh Chearsabhagh ann an Uibhist a Tuath air a bhith na dheagh shuidheachadh airson Fiona Niclosaig, a' toirt cothrom dhi togail air a cùl-fhiosrachadh anns na h-Ealain, agus aig an aon àm a' faighinn sgilean ùra air a cùl camara agus iar-riochdachaidh.

Air Eilean Leòdhais, tha Sine NicDhòmhnaill stèidhichte le Buidheann Dualchais Loch Ròg an Ear, 'Urras an Taighe Mhòir', agus tha Abbie Mhoireasdan ag obair còmhla ri Urras Oighreachd Ghabhainn.

Tha an t-eòlas ionadail agus an t-eòlas air sealbh coimhairsnachd taobh a-staigh nam buidhnean aoigheachd seo air brosnachadh a thoirt do luchd-cruthachaidh susbaint an trèanadh aca a chleachdadh gus clàr luachmhor fhaighinn air cò iad na h-eileanaich san là an-diugh, agus aig an aon àm a bhith mothachail air an eachdraidh, an cànan agus an cultar.

Tha am pròiseact seo ag amas air beairteas de dh'amasan cruthachail a thoirt còmhla air feadh ar n-eileanan agus tàlant ionadail àrach agus aig an aon àm a' toirt deagh chothrom do bhuidhnean aoigheachd a bhith a' brosnachadh, tro na filmichean a chaidh a chruthachadh, ùr-ghnàthachadh agus iomadachd phròiseactan a tha a' dol air adhart aig ire ionadail.

## Talent

Since its launch, the Community Content Creators scheme has created fantastic opportunities to develop media skills, whilst based within a community setting. With placements across the Western Isles, our partnership with communities has strengthened and encouraged collaboration, making host organisations part of the media production process, capturing a wealth of creative projects across the islands.

With the technical support and broadcast experience of the MG ALBA team behind them, content creators and communities have extended their reach and impact on media platforms, promoting their story in a relevant, accessible and visual way.

In partnership with Ceòlas in South Uist, Donald Henderson has had the opportunity to develop both presenting and technical skills, contributing to Ceòlas' new, cross-Atlantic community radio output, whilst gaining exciting live, on-air experience.

The creative environment of Taigh Chearsabhagh in North Uist has been the ideal setting for Fiona MacIsaac, allowing her to build on her background in the Arts, whilst gaining new skills behind camera and post-production.

On the Isle of Lewis, Sine Macdonald is based with East Loch Ròg Heritage Group, 'Urras an Taighe Mhòir', whilst Abbie Morrison is working with the Galson Estate Trust.

The local knowledge and experience of community ownership within these host organisations has inspired the content creators to use their training to secure a valuable record of who islanders are today, whilst also reflecting their history, language and culture.

This project aims to bring together the wealth of creative ambition across our islands and foster local talent whilst affording host organisations a great opportunity to promote, through the films generated, the innovation and diversity of projects happening at grassroots.

Committed to  
promoting a culture  
of inclusivity

## A' togail ar n-àm ri teachd

Tron bhliadhna, chuir MG ALBA grunn iomairtean air adhart a bha ag amas air déanamh cinnteach gu bheil sinn ag atharrachadh aig an aon astar ris an luchd-amhairc againn gus an lean sinn le bhith buntainneach agus luachmhor dhaibh.

Rinn sinn ath-eagrachadh air ceannardas obrachaидh gus sealltainn nas fheàrr na tha sinn airson a dhèanamh ann an àrainneachd ioma-ùrlair, ioma-bhrand. Chruthaich sinn sia dreuchdan Cheannardan, a' gabhal a-steach Ceannard Cruth-atharrachadh Didseatach, Ceannard Ùr-ghnàthachais agus Anailiseachd, agus Manaidsear Ionnsachaidh & Leasachaidh. Rinn sinn adhartas mòr ann a bhith a' glacadh agus a' cleachdadadh dàta gus in-shealladh a ghabhadh a choileanadh a chruthachadh, agus dh'atharraich sinn an siostam KPI againn airson 2023/24 gu bhith na shiostam OKR airson 2024/25, le taic bho inneal bathar-bog rianachd déanadais. Gu cultarail, thug sinn cumhachd do luchd-dreuchd co-dhùnaidhean a dhèanamh taobh a-staigh frèam-obrach làidir de dhùbhlan agus de cho-obrachadh eadar luchd-obrach.

Thòisich MG ALBA cuideachd air pròiseact gus ar pròiseasan agus sruthan-obrach uile a mhaphadh bho cheann gu ceann gus duilgheadasan

agus beàrnan a chomharrachadh far an gabh leasachaidhean a dhèanamh.

Mar phàirt den phròiseact seo, cuiridh sinn an luchd-obrach air fad air ùrlar manaidsidh obrachaидh shingilte. Leigidh seo leinn planadh, riaghladh, fèin-obrachadh far a bheil sin comasach, agus measadh leantainneach a dhèanamh air mar a bhios sinn ag obair bho aon àite.

Aon uair 's gu bheil pròiseasan agus sruthan-obrach air an sgioblachadh, ruithidh sinn prògram pileit gus deuchainn a dhèanamh air comasachd seachdain ceithir-latha taobh a-staigh MG ALBA. Sa phileat seo, bidh luchd-obrach ag amas air an dleastanasan gu lèir a choileanadh taobh a-staigh uairean nas lugha gun lùghdachadh ann am pàigheadh. Nuair a bhios am pileat deiseil, nì sinn measadh air dè cho math 's a rinn luchd-obrach agus thig sinn gu co-dhùnhadh air seachdain ceithir-latha air feadh na buidhne.



## Building our future

In the course of the year, MG ALBA set in motion a number of initiatives intended to ensure we are changing at the same pace as our audiences so that we remain relevant and valuable to them.

We reorganised operational leadership to better reflect what we want to do in a multi-platform, multi-brand environment. We created six Ceannardan (Heads) posts, including a Head of Digital Transformation, a Head of Innovation and Analytics, and a Learning & Development Manager. We took big leaps forward in our capture and use of data to create actionable insights, and evolved our KPI system for 2023/24 into an OKR system for 2024/25, underpinned by a performance management software tool. Culturally, we empowered post-holders to make decisions within a strong framework of peer challenge and collegiality.

MG ALBA also embarked on a project to map all our processes and workflows from end-to-end in order to identify bottlenecks and gaps where improvements can be made.

As part of this project, we will onboard all staff to a single workplace management platform. This will allow us to plan, manage, automate where possible, and continuously assess how we work from a central location.

Once processes and workflows have been streamlined, we will run a pilot programme to test the feasibility of a four-day week within MG ALBA. In this pilot, staff will aim to perform all their duties within reduced hours without reduction in pay. Upon completion of the pilot, we will assess how well staff performed and come to a decision on a company-wide four-day week.

65



Aithisg  
riaghlaidh

**Governance  
statement**

## Bun-stèidh

'S e MG ALBA (Meadhanan Gàidhlig ALBA) 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 phrògraman de dh'àrd-chàileachd sa Ghàidhlig air an craoladh agus air an libhrigeadh ann an dòigh air choireigin gu sluagh na h-Alba agus daoine eile. Tha ùghdarris air a thoirt do MG ALBA airson

- prògraman a mhaoineachadh no a dhèanamh
- maoineachadh no pàirt a ghabhail ann an solar trèanaidh agus rannsachadh luchd-amhairc
- a leithid de rudan a dhèanamh mar bhuidheann corporra reachdail agus a dhol an sàs ann an gnothaichean a tha co-cheangailte no cuideachail ri coileanadh an dleastanasan fo earrann 183 de Achd 1990.

Faodaidh cead craolaidh a bhith aig MG ALBA a bharrachd air an fheadhainn a tha toirmisgte gu sònraichte ann an earrann 183(4B) de Achd 1990.

Feumaidh Ministearan na h-Alba, airson gach bliadhna ionmhais, an t-sùim a tha iad air a mheasadh iomchaidh a phàigheadh do Ofcom airson adhbharan MG ALBA a choileanadh.

Bidh Ofcom a' cur buill MG ALBA an dreuchd, le aonta Mhiniștearan na h-Alba.

## Am Bòrd agus a Chomataidhean

Tha suas ri 12 ball air a' Bhòrd, a' gabhail a-steach an Cathraiche. Tha dreuchd Rùnaire a' Bhùird air a choileanadh leis a' Mhanaidsear Gàidhlig & Gnothaichean Corporra.

Air 31 Màrt 2024, bha seachdnar bhall air a' Bhòrd, le riochdachadh gnè de chòignear bhoireannach agus dithis fhireannach. Bidh gach ball san dreuchd airson suas ri ceithir bliadhna. Feumaidh buill ainmichte le lomairt 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 uidhean na roinne riochdachaichd neo-eisimeilich air an riochdachadh mar bu chòir air a' Bhòrd. Chaith ceathrar bhall ùra a chur an dreuchd bho 1 Cèitean 2024, dithis fhireannach agus dithis bhoireannach.

Tha am Bòrd air cur an cèill an cuid lèirmheas fad-ùine airson craoladh Gàidhlig san Lèirsinn: Mapa Slighe airson nam Meadhanan Gàidhlig. Tha am Bòrd a' gabhail ri Plana Obrachaidh bliadhnailean gus adhartas a dhèanamh mu choinneamh nan amasan a chaidh an comharrachadh san Lèirsinn.

Bidh am Bòrd a' coinneachadh ann an da-rìribh co-dhiù gach ràithe gus sgrùdadh ionmhais a ghabhail os làimh, gus dèanadas a sgrùdadh, ro-innleachd a stèidheachadh agus ath-sgrùdadh agus úrachadh a dhèanamh air poileasaidhean.

Tha an Lèirsinn, prìomh phoileasaidhean agus geàrr-chunntas choinneamhan a' Bhùird is na Comataidhean air am foillseachadh aig [www.mgalba.com](http://www.mgalba.com).

## Establishment

Seirbheis nam Meadhanan Gàidhlig (MG ALBA) is a body corporate established by 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
- finance or engage in the provision of training and audience research
- as a statutory corporation to do such things and enter into such transactions as are incidental or conducive to the discharge of their functions under section 183 of the 1990 Act.

MG ALBA may hold a broadcast licence other than those specifically prohibited in section 183(4B) of the 1990 Act.

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.

Ofcom appoints members to the Board of MG ALBA, with the approval of Scottish Ministers.

## The Board and its Committees

The Board is comprised of up to 12 members including the Chair. The role of Board Secretary is fulfilled by the Corporate Affairs & Gaelic Manager.

On 31 March 2024, there were seven members, with a gender composition of five female and two 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. Four new members were appointed with effect from 1 May 2024, two male and two female.

The Board has set out its long-term vision for Gaelic broadcasting in *Lèirsinn: A Route Map for Gaelic Media*. The Board adopts an annual Operational Plan to make progress against the objectives identified in Lèirsinn.

The Board meets in person at least quarterly to undertake financial scrutiny, review performance, set strategy and to review and revise policies.

Lèirsinn, key policies and minutes of Board and Committee meetings are published at [www.mgalba.com](http://www.mgalba.com).

## Bòrd

Ann an 2023/24, choinnich Bòrd MG ALBA sia tursan le Iain Moireasdan sa chathair.

Am measg nam priomh raointeann ris an do dhèilig am Bòrd bha:

- Priomh Chomharran Dèanadaid (KPlan)
- Cunntasan riaghlaidh ràitheil
- Ath-sgrùdadh agus aonta phoileasaidhean
- Riosg
- Cunntasan Reachdail agus aithisg an Neach-sgrùdaidh bhon Taobh a-muigh
- Sgrùdadh co-bhanntachd BBC ALBA
- Conaltradh le luchd-ùidhe
- Solarachadh poileasaidh agus maoineachaidh airson craoladh Gàidhlig
- Comas eagrachaидh, fastadh agus leantainneachd
- Aithisgean:
  - Slàinte & Sàbhailteachd
  - Àrainneachdail
  - Roinn chruthachail
  - Luach eaonamach agus sòisealta

## Comataidh Sgrùdaidh & Dearbhaidh

Tha a' Chomataidh Sgrùdaidh & Dearbhaidh a' comhairleachadh a' Bhùird a thaobh a bhith a' làimhseachadh riosgan, siostaman in-smachd agus Frèam-obrach Dearbhaidh. Tha dleastanas na Comataidh air fhoillseachadh air làrach-lìn MG ALBA agus air a mhìneachadh san Sgeama Tiomnachaidh.

Tha am Bòrd a' toirt ùghdarris manaidseadh 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 bhliadhnaid. 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.

Thàinig teirm Iain Mac a' Mhaioilein mar Bhall a' Bhùird agus Cathraiche na Comataidh Sgrùdaidh & Dearbhaidh gu crich air 31/12/23. Ghabh Calum MacLeod a-nall dreuchd Cathraiche na Comataidh Sgrùdaidh & Dearbhaidh.

Choinnich a' Chomataidh Sgrùdaidh & Dearbhaidh ceithir tursan ann an 2023/24.

Am measg prògram-obrach na Comataidh bha:

- aithisg an Neach-sgrùdaidh bhon Taobh a-muigh gu na Buill air na h-aithrisean ionmhasail airson 2022/23;
- toraidhean ionmhasail ràitheil agus KPlan;
- am Frèam-obrach Dearbhaidh agus Clàr Riosg, le fòcas sònraichte air Dion-saidhbear;

## Board

In 2023/24, the MG ALBA Board met on six occasions under the chairmanship of John Morrison.

The main areas addressed by the Board included:

- Key Performance Indicators (KPIs)
- Quarterly management accounts
- Policy review and approval
- Risk
- Statutory Accounts and External Auditor's report
- BBC ALBA partnership review
- Stakeholder engagement
- Policy and funding provision for Gaelic broadcasting
- Organisational capacity, recruitment and succession
- Reports:
  - Health & Safety
  - Environmental
  - Creative sector
  - Economic and social value

## Audit & Assurance Committee

The Committee advises the Board on MG ALBA's risk management, internal controls, and Assurance Framework. The Committee's remit is published on MG ALBA's website and set out in the Scheme of Delegation.

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.

Iain MacMillan's term as Board Member and Chair of the Audit & Assurance Committee came to an end on 31/12/23. He was succeeded as Chair of the Audit Committee by Calum MacLeod.

The Audit & Assurance Committee met on four occasions in 2023/24.

The Committee's work programme included:

- the External Auditor's report to the Members on the financial statements for 2022/23;
- quarterly financial results and KPIs;
- the Assurance Framework and Risk Register, with a special focus on Cybersecurity;

- ùrachadh phoileasaidh de na Riaghailtean ionmhasail, Poileasaith Solarachaith, Poileasadhean Cunntasachd, Stiùridhean Dion-saidhbear, Poileasaith IT agus Poileasaith Innseireachd;
- cruthachadh Poileasaith Cùl-stòran;
- aithisgean gèillidh air Poileasaith Slàinte & Sàbhailteachd agus Àrainneachdail;
- fastadh Luchd-sgrùdaidh bhon Taobh a-muigh an dèidh pròiseas tairgse.

Chleachd a' Chomataidh am Frèam-obrach Dearbhaile gus irean gealltanais àrdachadh ann an raoitean luach-an-airgid, gèilleadh ri poileasaith, agus stiùireadh ro-innleachdail air riosg.

## Comataidh Lèirsinn

Chaidh a' Chomataidh seo a stèidheachadh sa Chèitean 2023, a' gabhail àite Comataidh a' Chathraiche. 'S e dleastanas ro-innleachdail a th' aig a' Chomataidh, a' coimhead mun cuairt agus air adhart ann an raoitean càinain, meadhanan agus teicneòlas agus a' tomhas ro-innleachdan, meatraigean, sgilean agus eòlas MG ALBA mu choirnearmh tuairmse na Comataidh air feum làithreach agus san àm ri teachd. Tha dleastanas na Comataidh air fhoillseachadh air làrach-lin MG ALBA agus air a mhineachadh san Sgeama Tiomnachaidh.

Am measg prògram-obrach na Comataidh bha:

- sganadh fàire ann an raon teicneòlais agus AI;
- planadh luchd-obrach, a' gabhail a-steach poileasaith pàighidh agus structar luchd-obrach;
- planadh leantainneachd;
- ath-sgrùdadh comas eagrachaidh ann an riaghlaigh didseatach agus dàta;
- ag ath-sgrùdadh meatraigean na buidhne agus Amasan agus Priomh Thoraidhean a chaidh a mholadh airson 2024/25;
- os-shealladh air meatraigs sgilean a' Bhùird;
- planadh dàimh luchd-ùidh.

## Mothachadh agus trèanadh

Fhuair buill a' Bhùird taisbeanadh bhidio ràitheil de Phriomh Thoraidhean agus fhritheil iad prògram de sheiseanan air-loidhne gus beachdachadh orra sin agus gus an eòlas a leudachadh le measgachadh de thrèanadh agus conaltradh le àrd-stiùirichean anns na roinnean sgrion agus poblach.

## Inbhean, siostaman agus smachdan

Tha MG ALBA dealasach mu irean àrda de riaghlaigh 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 ionlan air a' Bhòrd airson dèanamh cinnteach gun cùm MG ALBA suas siostam in-smachd a bhios a' lùghdachadh riosgan agus a' dion 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 chleachdad a-staigh agus fhoillseachadh a-muigh.

- policy renewal of the Financial Regulations, Procurement Policy, Accounting Policies, Cyber-Security Guidelines, IT Policy and Whistleblowing Policy;
- creation of a Reserves Policy;
- compliance reports on Health & Safety and Environmental Policy;
- the appointment of External Auditors following a tender process.

The Committee utilised the Assurance Framework to enhance assurance levels in areas of value-for-money, compliance with policy, and the strategic management of risk.

## Lèirsinn (Vision) Committee

This Committee was established in May 2023 to succeed the Chair's Committee. Its role is strategic in nature, looking outwards and forward in areas of language, media and technology and measuring MG ALBA's strategies, metrics, skills, knowledge and experience against the Committee's estimation of current and future need. The Committee's remit is published on MG ALBA's website and set out in the Scheme of Delegation.

The Committee's work programme included:

- horizon scanning in the area of technology and AI;
- workforce planning, including pay policy and staff structure;
- succession planning;
- reviewing organisational capacity in digital and data governance;
- reviewing company metrics and proposed Objectives and Key Results for 2024/25;
- overview of Board skills matrix;
- stakeholder relationship planning.

## Awareness and training

Board members were provided with a quarterly video presentation of Key Results and attended a programme of online sessions to discuss those and to broaden their knowledge with a mix of training and engagement with senior leaders in the screen and public sectors.

## 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 for the members that require attention on a timely basis, so that they may be considered and dealt with appropriately.

Ged nach urrainn do shiostam in-smachd sam bith làn bharantas a thoirt an aghaidh mì-aithris, call no mi-riaghlaidh 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 dèligeadh riutha gu h-ionchaidh.

Sa bhliadhna, leasaich MG ALBA a Fhrèam-obrach Dearbhaileidh gus luach-an-airgid a dhearbhadh nas fheàrr, gèilleadh ri poileasaidh agus deagh chleachdad, agus gus cur ri stiùireadh pragtaigeach agus ro-innleachdail air riosg.

## An Sgioba Àrd-stiùiridh

Tha Sgeama Tiomnachaидh is Rianachd MG ALBA a' mineachadh an ùghdarrais a tha air a thiomnadh do Chomataidhean agus do dh'oifigearan. Chaith an Sgeama ùrachadh ann an 2023/24.

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 cunbalach 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 riaghlaidh a thaobh Manaidseadh Riosg air a choileanadh gu h-ionchaidh agus gu bheil dearbhadh gu leòr aig a' Bhòrd agus na comataidhean aige gu bheil priomh chunnartan ro-innleachdail air an riaghlaidh gu h-ionchaidh.

Tron bhliadhna, chaith an sgioba stiùiridh ath-eagrachadh gus a bhith air a dhèanamh suas de: an t-Àrd-Oifigear, an Stiùiriche Susbaint, sia Ceannardan gach neach le dleastanasan obrachaidh sònraichte, dà choimiseanair agus comhairliche in-thaigh. Tha an sgioba stiùiridh a' faighinn taic bho Mhanaidsear Ghnothaichean Corporra & Gàidhlig.

Bha coinneamhan miosail den sgioba stiùiridh a' cumail sùil air cur an cèill a' Phlana Obrachaidh, a' beachdachadh air na cunntasan riaghlaidh, ag ath-sgrùdadh aithisgean coileanaidh, cùisean slàinte is sàbhailteachd, draghan luchd-obrach agus cùisean gniomhachais eile. Chaith pasgan thoraidhean ràitheil agus taisbeanadh a libhrigeadh don Bhòrd agus chaith aithisg Slàinte is Sàbhailteachd bhliadhain riarachail a chriochnachadh. Tha Lèirmheas Gniomhachais na Bladhna a' mineachadh mion-fhiosrachadh mu ghnothaichean cudromach ris an deach dèligeadh sa bhliadhna.

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

## 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 2023/24.

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.

During the year, the leadership team was reorganised to comprise: the Chief Executive, the Director of Content, six Ceannardan (Heads) each with distinct operational responsibilities, two commissioners and in-house counsel. The leadership team is supported by the Corporate Affairs & Gaelic Manager.

Monthly meetings of the executive leadership team oversaw the implementation of the Operational Plan, considered the management accounts, reviewed performance reports, health and safety issues, staff concerns and other business matters. A quarterly results pack and presentation were delivered to the Board and a satisfactory annual Health & Safety report was completed. The Review of the Year sets out the details of significant business dealt with in the year.

## **SEIRBHEIS NAM MEADHANAN GÀIDHLIG**

### **AITHRISEAN IONMHASAIL AIRSON NA BLIADHNA A DHÙIN 31 MÀRT 2024**

Clàr-innse	Duilleag	Page
Aithris air Dleastanasan a' Bhùird	73	74
Aithisg an Neach-sgrùdaidh Neo-eisimeilich gu na Buill	75	76
Aithris air Teachd-a-steach lomlan	83	84
Aithris air an t-Suidheachadh Ionmhasail	85	86
Aithris air Atharrachaidhean ann an Cothromas	87	88
Aithris air Sruthan-airgid	89	90
Notaichean ris na h-Aithrisean Ionmhasail	91	92

## **SEIRBHEIS NAM MEADHANAN GÀIDHLIG**

### **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

Contents		
Statement of the Board's Responsibilities		74
Independent Auditor's Report to the Members		76
Statement of Comprehensive Income		84
Statement of Financial Position		86
Statement of Changes in Equity		88
Statement of Cash Flows		90
Notes to the Financial Statements		92

## SEIRBHEIS NAM MEADHANAN GÀIDHLIG

### AITHRIS AIR DLEASTANASAN A' BHÙIRD

Tha uallach air a' Bhòrd an Aithisg Bhliadhnaile 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 Rioghachd 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 fior 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 gniomh gu cunbalach;
- a' dèanamh breithneachaidhean agus tuairmsean cunntasachd a tha reusanta agus ciallach;
- ag innse an deach IFRSan mar a chaidh gabhail riutha leis an Rioghachd Aonaichte a leantainn, le ùmhachd doimeachd susbainteach sam bith a chaidh fhoillseachadh agus a mhineachadh anns na h-aithrisean ionmhasail;
- ag ullachadh nan aithrisean ionmhasail air bunait gniomhachais leantainneach mura bheil e iomchaidh gabhail ris gun lean an t-Seirbheis ann an gniomhachas.

Tha uallach air buill a' Bhùird clàraidhean cunntasachd ceart a chumail a dh'fhoillsicheas le ire mhath de chinnt aig àm sam bith obair ionmhasail na Seirbheise, agus a dh'fhoillsicheas an ire 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 dhion 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 fhiosrachaidd ionmhasail agus chorporra a tha air làrach-lin na Seirbheise. Faodaidh reachdas anns an Rioghachd 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 UK-adopted International Financial Reporting Standards (IFRSs) 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 UK-adopted IFRSs 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 sgrùdadadh air na cunntasan aig Seirbheis nam Meadhanan Gàidhlig (an t-Seirbheis) airson na bliadhna a dhùin 31 Màrt 2024 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 gniomh san ullachadh aca a' tighinn a rèir an lagha ionchaidh 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 fior agus cothromach air cor ghnothaichean na Seirbheise mar aig 31 Màrt 2024, agus airson a' chòrr 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 sgrùdadadh a rèir Inbhean Sgrùdaidh Eadar-nàiseanta (RA) (ISAan (RA)) agus lagh ionchaidh. Tha an tuilleadh fiosrachaидh 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 bunaiteach do ar sgrùdadadh de na cunntasan san RA, nam measg Cleachdadadh Beusail an FRC agus tha sinn air ar dleastanasan beusail eile a choileanadh a rèir nan riatanasan seo. Tha sinn den bheachd gu bheil am fianais sgrùdaidh a fhuaireas gu leòr agus ionchaidh gus bun-stèidh ar beachd a chur an cèill.

#### Co-dhùnайдhean mu bhun-chùis a tha a' dol

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

Stèidhichte air an obair a rinn sinn, cha do lorg sinn mi-chinnt sam bithe 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 ghniomhachas leantainneach airson ùine de dhusan mìos co-dhiù bho nuair tha na h-aithrisean ionmhasail ùghdarraichte airson an cur a-mach.

Tha na dleastanasan againn agus dleastanasan nam ball a thaobh gnothach leantainneach air am mineachadh anns na h-earrannan ionchaidh 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 2024 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 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 2024 and of its surplus for the year then ended;
- have been properly prepared in accordance with UK-adopted international accounting standards; 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 am fiosrachadh eile a' gabhail a-steach am fiosrachadh san Aithisg Bhliadhnaill, a thuilleadh air na h-aithrisean ionmhasail agus aithisg an luchd-sgrùdaidh orra sin. Tha uallach air buill airson an fhiosrachaiddh eile. 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 mi-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 dhearbas sinn mi-aithrisean cudromach no rudan a dh'fhaodadh a bhith nan nithean mi-aithris cudromach, tha sinn fo uallach dèanamh a-mach a bheil mi-aithris cudromach sna h-aithrisean ionmhasail no mi-aithris san fhiosrachadh eile. Ma tha sinn, tron obair a nì sinn, a' co-dhùnadh gu bheil mi-aithris cudromach den fhiosrachadh eile seo, tha sinn fo uallach sin innse.

Chan eil dad againn ri aithris mu na gnothaichean 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 Bhliadhnaill airson na bliadhna ionmhasail airson a bheil na h-aithrisean ionmhasail air an ullachadh a rèir nan aithrisean ionmhasail; agus
- gun deach an Aithisg Bhliadhnaill 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 Bhliadhnaill.

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' fhuaireadh freagairtean iomchaidh airson an sgrùdaidh 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 mineachadh a tha a dhìth oirnn airson ar sgrùdadh.

## Dleastanasan bhall

Mar a tha minichte 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 fior agus cothromach agus airson siostam in-smachd a tha buill a' faicinn iomchaidh gus dèanamh cinnteach gu bheil ullachadh nan cunntasan saor bho mhi-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, gnothaichean 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The members are responsible for the other information. 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 sgrùdadadh nan aithrisean ionmhasail**

'S e ar n-amasan a bhith a' faighinn barantas reusanta gu bheil na cunntasan gu h-iomlan saor bho mhi-aithris chudromach, ge b' e a bheil sin air sgàth foill no mearachd agus aithisg luchd-sgrùdaidh a thoirt seachad tha a' toirt ar beachd. Tha barantas reusanta na bharantas aig àrd-ire ach chan e gealltanach a th' ann gum bi sgrùdadadh air a dhèanamh a rèir ISAAn (RA) gu daonnan a' lorg mhi-aithris nuair a bhos 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 dleastanasan, air am mineachadh gu h-àrd, gus aithrisean céarr a lorg a thaobh neo-riaghailteachdan, a' gabhail a-steach foill. Tha na modhan sònraichte airson a bhith an sàs agus an ire gu bheil iad comasach air neo-riaghailteachdan a lorg, a' gabhail a-steach foill air am mineachadh gu h-íosal.

A' comharrachadh agus a' measadh chunnartan co-cheangalte 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'haodadh foill tachairt, a' gabhail a-steach tro chòmhraidean le buill, còmhraidean taobh a-staigh ar coinneamh dealbhaidh le ar sgioba sgrùdaidh, ag úrachadh 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'haodadh a bhith ann airson làimhseachadh meallta de na h-aithrisean ionmhasail. Chomharrach sinn laghan agus riaghailtean a tha cudromach ann an co-theacsna Seirbheis le buill agus ag ùrachadh ar tuig mun roinn sa bheil an t-Seirbheis ag obrachadh.

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

Freagairt sgrùdaidh do chunnartan air an comharrachadh:

Bheachdaich sinn air an ire de ghèilleadh ris na laghan agus na riaghailtean sin mar phàirt de na modhan sgrùdaidh againn air na nithean aithris ionmhasail co-cheangalte a' toirt a-steach sgrùdadadh air foillseachaidhean aithrisean ionmhasail. Rinn sinn ath-sgrùdadadh air clàran na Seirbheis mu bhrisidhean laghan agus riaghailtean, gèarr-chunntasan choinneamhan agus conaltradh le uighdarrasan iomchaidh gus aithrisean céarr a dh'haodadh 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 dealbhaidh leis an sgioba sgrùdaidh, tharraing an com-pàirtiche conaltraidh aire do na priomh raointeann a dh'haodadh a bhith a' toirt a-steach neo-ghèilleadh ri laghan agus riaghailtean no foill. Dh'fhaighnich sinn do Sgioba Àrd-stiùridh 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 chasad. Thug sinn aghaidh air cunnart foill tro riaghlaidh a' dol thairis air smachdan le bhith a' dèanamh deuchainn air freagarrachd innbrigidhean irisean agus a' comharrachadh gnothaichean cudromach sam bith a bha neo-àbhaisteach no taobh a-muigh cursa àbhaisteach a' ghniohmachais. Rinn sinn measadh an tug breithneachaidhean a chaidh a dhèanamh ann a bhith a' dèanamh tuairmsean cunntasachd comhara a dh'haodadh a bhith ann air claonadh riaghlaidh. Aig ire criochnachaidh an sgrùdaidh, bha ath-sgrùdadadh a' chom-pàrtiche conaltraidh a' toirt a-steach dèanamh cinnteach gun robh an sgioba air a dhol an sàs san obair aca le amharas proifeasant 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 mineachadh 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 lugh 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'haodadh foill a bhith a' falach a dh'aona gnothach le, mar eisimpleir, mealladh no mì-riochdachadh a dh'aona gnothaich, no tro cho-fhoill.

Tha an tuilleadh fiosrachaiddh mu ar n-uallaichean ri fhaighinn air làrach-lin A' Chomhairle Aithris Ionmhasail aig: [www.frc.org.uk/auditorsresponsibilities](http://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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Cleachdadh ar n-aithisg

Thatar 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-ire as mothà ceadaichte 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 LLP

Cunntasairean Cairte  
Luchd-sgrùdaidh Reachdail

Taigh Torridon  
Pàirc Beechwood  
Inbhir Nis  
IV2 3BW

14 Ògmhios 2024

## 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 LLP

Chartered Accountants  
Statutory Auditors

Torridon House  
Beechwood Park  
Inverness  
IV2 3BW

14 June 2024

## SEIRBHEIS NAM MEADHANAN GÀIDHLIG

### AITHRIS AIR TEACHD-A-STEACH IOMLAN AIRSON NA BLIADHNA A DHÙIN 31 MÀRT 2024

	Notachean	2024 £	2023 £
<b>TEACHD-A-STEACH</b>			
Bun-thabhartas Riaghaltas na h-Alba		<b>13,000,000</b>	12,800,000
Tabhartasan a bharrachd bho Riaghaltas na h-Alba		<b>400,000</b>	55,000
Teachd-a-steach an dàil air fhaotainn – SpeakGaelic		<b>557,575</b>	551,962
Teachd-a-steach eile bho thabhartasan		<b>234,756</b>	45,611
Teachd-a-steach stiùdio & ghoireasan		<b>171,688</b>	144,416
Teachd-a-steach leabhrachaean		<b>12,883</b>	-
		<b>14,376,902</b>	13,596,989
<b>CAITEACHAS OBRACHAIDH</b>			
Riochdachaidhean telebhisein, ràdio & air-loidhne & còraichean		<b>12,072,874</b>	12,407,738
Gluasad ann an riochdachaidhean rin craoladh		(144,922)	(109,748)
Cosgaisean obrachaidh na seanail		<b>767,213</b>	655,276
Sanasachadh seanail & corporra		<b>69,628</b>	75,823
Tabhartasan trèanaidh a' ghniomhachais		<b>429,825</b>	235,452
Cosgaisean rannsachaidh luchd-amhairc		<b>120,167</b>	95,000
		<b>13,314,785</b>	13,359,541
<b>CÒRR IOMLAN</b>			
Cosgaisean rianachd		<b>1,062,117</b>	237,448
		<b>817,751</b>	760,846
<b>CÒRR / (EASBHAIDH) OBRACHAIDH</b>	4	<b>244,366</b>	(523,398)
Cosgaisean ionmhais lom	5	<b>6,709</b>	37,605
<b>CÒRR / (EASBHAIDH) RO CHÌSEAN</b>	6	<b>237,657</b>	(561,003)
CÌSEAN		<b>12,356</b>	2,903
<b>CÒRR / (EASBHAIDH) AN DÈIDH CHÌSEAN</b>		<b>225,301</b>	(563,906)

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 2024

	Notes	2024 £	2023 £
<b>INCOME</b>			
Scottish Government core grant		<b>13,000,000</b>	12,800,000
Scottish Government additional grants		<b>400,000</b>	55,000
Deferred income released – SpeakGaelic		<b>557,575</b>	551,962
Other grant income		<b>234,756</b>	45,611
Studios & facilities income		<b>171,688</b>	144,416
Books income		<b>12,883</b>	-
		<b>14,376,902</b>	13,596,989
<b>OPERATING EXPENDITURE</b>			
Television, radio & on-line productions & rights		<b>12,072,874</b>	12,407,738
Movement in productions to be transmitted		(144,922)	(109,748)
Channel operating costs		<b>767,213</b>	655,276
Channel & corporate promotion		<b>69,628</b>	75,823
Industry training grants		<b>429,825</b>	235,452
Audience research costs		<b>120,167</b>	95,000
		<b>13,314,785</b>	13,359,541
<b>GROSS SURPLUS</b>			
Administrative expenses		<b>1,062,117</b>	237,448
		<b>817,751</b>	760,846
<b>OPERATING SURPLUS / (DEFICIT)</b>	4	<b>244,366</b>	(523,398)
Net finance costs	5	<b>6,709</b>	37,605
<b>SURPLUS / (DEFICIT) BEFORE TAXATION</b>	6	<b>237,657</b>	(561,003)
<b>TAXATION</b>		<b>12,356</b>	2,903
<b>SURPLUS / (DEFICIT) AFTER TAXATION</b>		<b>225,301</b>	(563,906)

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 2024

	Notachean	31 Màrt 2024 £	31 Màrt 2023 £
<b>SO-MHAOIN NEO-LÀITHREACH</b>			
Maoin neo-làimhseachail	9	<b>730,499</b>	678,470
Seilbh, acainn & uidheam	10	<b>1,578,115</b>	1,707,893
		<b>2,308,614</b>	2,386,363
<b>SO-MHAOIN LÀITHREACH</b>			
Clàran-seilbhe: riodachaidhean rin craoladh	11	<b>3,958,627</b>	4,472,365
Malairt agus nithean eile a tha ri fhaighinn		<b>296,661</b>	88,985
Airgead agus co-ionann ri airgead		<b>983,035</b>	869,600
		<b>5,238,323</b>	5,430,950
<b>DO-MHAOIN LÀITHREACH</b>			
Malairt agus nithean eile a tha ri phàigheadh	12	<b>(424,309)</b>	(376,899)
<b>TEACHD-A-STEACH AN DÀIL: RI PHÀIGHEADH AN CEANN BLIADHNA</b>			
Tabhartasan teachd-a-steach an dàil	13	<b>(4,126,988)</b>	(4,679,878)
<b>SO-MHAOIN LÀITHREACH LOM</b>			
		<b>687,026</b>	374,173
<b>SO-MHAOIN IOMLAN ÀS AON AIS DO-MHAOIN LÀITHREACH</b>			
		<b>2,995,640</b>	2,760,536
<b>DO-MHAOIN NEO-LÀITHREACH</b>			
	12	<b>(2,005,270)</b>	(1,995,467)
<b>SO-MHAOIN LOM</b>			
		<b>990,370</b>	765,069
<b>RIOCHDAICHTE LE</b>			
Cùl stòran		<b>990,370</b>	765,069
<b>CÙL STÒRAN IOMLAN</b>			
		<b>990,370</b>	765,069

Chaidh na h-aithrisean ionmhasail seo aontachadh leis a' Bhòrd air 14 Ògmhios 2024.

Iain Moireasdan (Cathraiche)  
Dòmhnull 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 2024

	Notes	31 March 2024 £	31 March 2023 £
<b>NON-CURRENT ASSETS</b>			
Intangible assets	9	<b>730,499</b>	678,470
Property, plant & equipment	10	<b>1,578,115</b>	1,707,893
		<b>2,308,614</b>	2,386,363
<b>CURRENT ASSETS</b>			
Inventories: productions to be transmitted	11	<b>3,958,627</b>	4,472,365
Trade and other receivables		<b>296,661</b>	88,985
Cash and cash equivalents		<b>983,035</b>	869,600
		<b>5,238,323</b>	5,430,950
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	<b>(424,309)</b>	(376,899)
<b>DEFERRED INCOME: DUE WITHIN ONE YEAR</b>			
Deferred income grants	13	<b>(4,126,988)</b>	(4,679,878)
<b>NET CURRENT ASSETS</b>			
		<b>687,026</b>	374,173
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<b>2,995,640</b>	2,760,536
<b>NON-CURRENT LIABILITIES</b>			
	12	<b>(2,005,270)</b>	(1,995,467)
<b>NET ASSETS</b>			
		<b>990,370</b>	765,069
<b>REPRESENTED BY</b>			
Reserves		<b>990,370</b>	765,069
<b>TOTAL RESERVES</b>			
		<b>990,370</b>	765,069

These financial statements were approved by the Board on 14 June 2024.

John Morrison (Chair)  
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 2024

	Cùl Stòran £	Reserves £
Luach aig 1 Giblean 2022 Easbaidh airson na bliadhna	1,328,975 (563,906)	Balance at 1 April 2022 Deficit for the year  1,328,975 (563,906)
Luach aig 1 Giblean 2023 Còrr airson na bliadhna	765,069 225,301	Balance at 1 April 2023 Surplus for the year  765,069 225,301
Luach aig 31 Màrt 2024	990,370	Balance at 31 March 2024  990,370

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 2024

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 2024

	2024 £	2023 £		2024 £	2023 £
<b>SRUTHAN-AIRGID BHO GHNIOMHAN-OBRACHAIDH:</b>			<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Còrr / (easbhaidh) obrachaidh	<b>244,366</b>	(523,398)	Operating surplus / (deficit)	<b>244,366</b>	(523,398)
Cisean	<b>(12,356)</b>	(2,903)	Taxation	<b>(12,356)</b>	(2,903)
Pàigheadh do-mhaoin ghabhaltasan	<b>(88,590)</b>	(86,010)	Payment of lease liabilities	<b>(88,590)</b>	(86,010)
ìsleachadh air seilbh, acainn & uidheam	<b>201,390</b>	244,798	Depreciation of property, plant & equipment	<b>201,390</b>	244,798
Luach-chrionaidh maoin neo-làimhseachail	<b>196,327</b>	149,867	Amortisation of intangible assets	<b>196,327</b>	149,867
Lùghdachadh ann an clàran-seilbhe: riodhdachaidhean rin craoladh	<b>513,737</b>	205,254	Decrease in inventories: productions to be transmitted	<b>513,737</b>	205,254
(Lùghdachadh) ann an teachd a-steach an dàil	<b>(454,497)</b>	(36,711)	(Decrease) in deferred income grants	<b>(454,497)</b>	(36,711)
(Meudachadh)/lùghdachadh ann an sùimean ri thighinn a-steach	<b>(207,676)</b>	67,079	(Increase)/decrease in receivables	<b>(207,676)</b>	67,079
Meudachadh ann an sùimean rim pàigheadh	<b>47,411</b>	22,728	Increase in payables	<b>47,411</b>	22,728
	<b>440,112</b>	40,704	Net cash inflow from operating activities	<b>440,112</b>	40,704
Sruth-airgid a-steach bho ghniomhan obrachaidh	<b>440,112</b>	40,704			
<b>SRUTHAN-AIRGID BHO GHNIOMHAN-TASGAIDH:</b>			<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Riadh a fhuaras	<b>41,281</b>	12,891	Interest received	<b>41,281</b>	12,891
Ceannachd seilbh, acainn & uidheam	<b>(71,612)</b>	(71,021)	Purchase of property, plant & equipment	<b>(71,612)</b>	(71,021)
Ceannachd so-mhaoin neo-làimhseachail	<b>(248,356)</b>	(272,187)	Purchase of intangible assets	<b>(248,356)</b>	(272,187)
	<b>(278,687)</b>	(330,317)	Net cash outflow from investing activities	<b>(278,687)</b>	(330,317)
Sruth-airgid a-mach bho ghniomhan-tasgaidh	<b>(278,687)</b>	(330,317)			
<b>SRUTHAN-AIRGID BHO GHNIOMHAN IONMHASACHAIDH:</b>			<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Pàigheadh do-mhaoin ghabhaltasan	<b>(47,990)</b>	(50,495)	Payment of lease liabilities	<b>(47,990)</b>	(50,495)
	<b>(47,990)</b>	(50,495)	Net cash outflow from financing activities	<b>(47,990)</b>	(50,495)
Atharrachadh lom ann an airgead	<b>113,435</b>	(340,108)	Net change in cash	<b>113,435</b>	(340,108)
Airgead agus co-ionann ri airgead mar aig 1 Giblean 2023	<b>869,600</b>	1,209,708	Cash and cash equivalents at 1 April 2023	<b>869,600</b>	1,209,708
Airgead agus co-ionann ri airgead mar aig 31 Màrt 2024	<b>983,035</b>	869,600	Cash and cash equivalents at 31 March 2024	<b>983,035</b>	869,600

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 2024

	2024 £	2023 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Operating surplus / (deficit)	<b>244,366</b>	(523,398)
Taxation	<b>(12,356)</b>	(2,903)
Payment of lease liabilities	<b>(88,590)</b>	(86,010)
Depreciation of property, plant & equipment	<b>201,390</b>	244,798
Amortisation of intangible assets	<b>196,327</b>	149,867
Decrease in inventories: productions to be transmitted	<b>513,737</b>	205,254
(Decrease) in deferred income grants	<b>(454,497)</b>	(36,711)
(Increase)/decrease in receivables	<b>(207,676)</b>	67,079
Increase in payables	<b>47,411</b>	22,728
Net cash inflow from operating activities	<b>440,112</b>	40,704
	<b>440,112</b>	40,704
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest received	<b>41,281</b>	12,891
Purchase of property, plant & equipment	<b>(71,612)</b>	(71,021)
Purchase of intangible assets	<b>(248,356)</b>	(272,187)
Net cash outflow from investing activities	<b>(278,687)</b>	(330,317)
	<b>(278,687)</b>	(330,317)
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Payment of lease liabilities	<b>(47,990)</b>	(50,495)
Net cash outflow from financing activities	<b>(47,990)</b>	(50,495)
Net change in cash	<b>113,435</b>	(340,108)
Cash and cash equivalents at 1 April 2023	<b>869,600</b>	1,209,708
Cash and cash equivalents at 31 March 2024	<b>983,035</b>	869,600

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

## SEIRBHEIS NAM MEADHANAN GÀIDHLIG

### NOTAICHEAN RIS NA H-AITHRISEAN IONMHASAIL AIRSON NA BLIADHNA A DHÙIN 31 MÀRT 2024

#### 1 POILEASAIDHEAN 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 Rioghachd 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 mìneachaidhean 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 irean 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 mios. 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 priomh phoileasaidhean cunntasachd air a bhith air an cur an cèill gu cunbalach a thaobh cunntasan na Seirbheise.

##### Teachd-a-steach

Tha na tabhartasan a fhuarar 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-iosal no san t-suidheachadh a thaobh so-mhaoin ga ullachadh mar a tha air a mhineachadh sa phoileasaidh air leth airson maoin neo-làimhseachail.

##### Cùmhnantan Riochdachaidh

Tha tabhartasan agus còraichean riochdachaidh telebhisein is rèdio 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 Stiùdio

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

##### Cùmhnantan Eile

Tha cùmhnantan leasachaidh agus gach cùmhant 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 2024

#### 1 ACCOUNTING POLICIES

##### Basis of Preparation

The financial statements have been prepared in accordance with UK-adopted International Financial Reporting Standards (IFRSs). 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**

### *Isleachadh*

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

Talamh & Togalaichean  
So-mhaoin Còir Cleachdaidh

20% loidhne dhireach  
thar teirm a' ghabhaltais

Acainn & Uidheam:  
Uidheam Coimpiutaireachd  
Àirneis & Uidheam Oifise  
Carbadan Motair  
Uidheam Stiùidio

33% loidhne dhireach  
20% loidhne dhireach  
25% lùghdachadh cothromachaидh  
20% loidhne dhireach

## **Maoin Neo-làimhseachail**

### *Luach-chrionaith*

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

Bathar-bog Coimpiutair / Seilbheachd Innleachdail  
Prògram Ionnsachaidh SpeakGaelic

20% loidhne dhireach  
20% loidhne dhireach

Tha so-mhaoin ga ullachadh a' tòiseachadh luach-chrionaith nuair a tha gnothaichean 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 comharrachte airson àm sònraichte mar iomlaid airson beachdachadh.

Tha an t-Seirbheis ag aithneachadh so-mhaoin còir-cleachdaidh agus do-mhaoin gabhalaits aig ceann là tòiseachaidh a' ghabhalaits. Tha an do-mhaoin gabhalaits air tùs air a mheasadh aig luach làithreach nam paighidhean airson a' ghabhalaits 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 gabhalaits agus air a dhi-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' ghabhalaits. Tha an t-Seirbheis a' meas teirm gabhalaits a chuid-seilbhe a bhith suas chun cheann là deireannach den ghabhalaits, leis gu bheil e an ire mhath cinnteach gun lean an gabhalaits an déidh nam puingean briseadh cunnraidi a tha sa ghabhalaits.

Tha an t-Seirbheis air taghadh gun a bhith ag aithneachadh so-mhaoinean còir-cleachdaidh agus do-mhaoinean gabhalaits airson gabhaltasan geàrr-ùine airson uidheam aig a bheil teirm gabhalaits de 12 mios no nas lughagus gabhaltasan de so-mhaoin le luach iséal, a' ghabhail a-steach uidheam IT. Tha na pàighidhean gabhalaits co-cheangailte ris na gabhaltasan sin air an aithneachadh mar chosgais air bun-stèidh loidhne dhirich thar teirm a' ghabhalaits.

## **Tabhartasan Calpa**

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

## **Airgead agus Co-ionann ri Airgead**

Tha airgead agus co-ionann ri airgead a' ghabhail 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 & Buildings	20% straight line over the term of the lease
Right of Use Asset	
Plant & 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 recognized 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 cunnraidih na h-ionnsramaid.

### So-mhaoin ionmhasail

Tha na so-mhaoin ionmhasail air fad air an aithneachadh agus air an di-aithneachadh air ceann-là malairt far a bheil ceannach no reic so-mhaoin ionmhasail fo chunnradh 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 priomh neach-ceannachd na Seirbheise, agus a tha sa chiad dol a-mach air a thomhas aig luach chothromach, agus cosgaisean gniomh-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 shùimean a tha stèidhichte no dearbhte nach eil air an luachadh ann am margaidh ghniomhach air am meas mar "nithean rim faotainn". Tha iad air an tomhais aig cosgais luach chrionaidh a' cleachdad a' mhodh rèidh éifeachdaich, às aonais milleadh sam bith. Tha riadh teachd-a-steach air aithneachadh le bhith a' cur an cèill an reata rèidh éifeachdaich, ach a-mhàin nithean rim faotainn airson gèarr-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 sheòrsaicéan 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 paighidhean, meudachadh san àireamh de phàighidhean air an robh dàil sa phasgan thar an ama creideis àbhaisteach, cho math ri atharrachaidhean mothachail ann an sudheachaidhean 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 crionaidh, 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 direach 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' cleachdad cuinntas cuibhreann. Far a bheilear a' meas nach gabh ni air fhaotainn tro mhalairt a thionail thathar ga chur às an aghaidh a' chunntais chuibhrinn. An uair a gheibhearr air ais sùimean a chaidh a chur às thathar ga chur ris a' chunntas chuibhreann. Tha atharrachaidhean sa chunntas làithreach den chunntas cuibhreann 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 càraichean cunnradail an t-sruth-airgid bho so-mhaoin a bhith a' criochnachadh, 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 cum i na riosgan agus na duaisean sealbh agus a leanas i oirre a' cumail smachd air an t-so-mhaoin a chaidh a għluasad, bidh an t-Seirbheis a' toirt aithne do dh'uidh leantainneach san t-so-mhaoin agus fiachan co-cheangalit airson sūimean is dòcha a dh'fheumar a phàigheadh. Ma chumas an t-Seirbheis gu tàbhachdach na riosgan agus na duaisean sealbh 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 colatarail airson an teachd-a-steach a fuaras.

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' bħreithneachaidh a chaidh fhaqtainn agus a dh'haodar fhaighinn agus a' bhuannachd 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 lomlan.

#### *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' gabhal a-steach nithean air am pàigheadh tro mhalaир air am measadh air tùs aig luach chothromach, às aonais cosgaisean tar-ghniomh.

Tha do-mhaoin ionmhasail eile, an dèidh seo air an tomhas aig cosgais luach-chrionaidh a' cleachdad a' mhodh rèidh ēifeachdaich, le cosgais rèidh air aithneachadh air bhun-stèidh toradh ēifeachdach.

Is e modh rèidh ēifeachdach modh-obrach a thaobh a bhith ag obrachadh a-mach cosgais luach-chrionaidh de dho-mhaoin ionmhasail agus a bhith a' riarachadh cosgais rèidh thar na h-üine iomchaidh. Is e an ire rèidh ēifeachdaich an ire a tha gu direach 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, üine 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 Seirbheis 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 dhi-aithneachadh agus tha am breithneachadh pàighe agus ri phàigheadh air aithneachadh san Aithris air Teachd-a-steach lomlan.

#### *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-SGRÙDAICHTE AGUS ATHARRACHAIDHEAN

Tron bhliadhna ionmhais 2023/2024, 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' chìad uair.

Inbhe	Ceann là èifeachdais, àm bliadhna a' tùiseachadh air neo an dèidh	
Foilseachadh Poileasaidean 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 Poileasaidean Cunntasachd IAS 8, Atharrachaidhean ann an Measaidhean Cunntasachd agus Mearachdan)	1 Faoilleach 2023	

Le bhith a' gabhail riutha cha robh buaidh shusbainteach aig seo air na foillseachaidhean no na sùimean 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, àm bliadhna a' tùiseachadh air neo an dèidh	
Seòrsachadh Do-mhaoin mar Làithreach no Neo-làithreach, Do-mhaoin Neo-làithreach le Clàsan Laghail: atharraichean air IAS 1	1 Faoilleach 2024	
Ullachaidhean Ionmhais Solarache (Atharrachaidhean gu IAS 7 agus IFRS 7)	1 Faoilleach 2024	

Tha na buill a' luachadh na buaidh a bhios aig na h-inbhean sin air aithrisean ionmhasail na Seirbheise.

Aig ceann-latha ceadachaидh nan aithrisean ionmhasail seo, cha deach na h-inbhean agus mìneachaidhean a leanas a bhuineas don t-Seirbheis agus nach deach an cur an sàs anns na h-aithrisean ionmhasail seo, aontachadh airson an cleachdadh san RA agus cha tèid gabhail riutha gus an tèid an dearbhadh.

Inbhe	Ceann là èifeachdais, àm bliadhna a' tùiseachadh air neo an dèidh	
Dith lomlaideachd (Atharrachaidhean gu IAS 21)	1 Faoilleach 2025	

Tha na buill a' luachadh na buaidh a bhios aig na h-inbhean sin air aithrisean ionmhasail na Seirbheise.

## 2 ADOPTION OF NEW AND REVISED STANDARDS AND AMENDMENTS

During the financial year 2023/2024, 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
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

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
Classification of Liabilities as Current or Non-Current, Non-current Liabilities with Covenants: amendments to IAS 1	1 January 2024
Supplier Finance Arrangements (Amendments to IAS 7 and IFRS 7)	1 January 2024

The members are evaluating the impact that these standards have on the financial statements of the Seirbheis.

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, have not 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
Lack of Exchangeability (Amendments to IAS 21)	1 January 2025

The members are evaluating the impact that these standards will have on the financial statements of the Seirbheis.

## **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 mineachadh ann an nota 1, feumaidh na buill a thighinn gu co-dhùnaidhean, tuairmsean agus beachdan mu na sùimean a tha air an toirt air adhart a thaobh na so-mhaoin agus na do-mhaoin nach eil furasta mothachadh dhaibh bho thùsan eile. Tha na tuairmsean agus na beachdan co-cheangalite 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-sgrùedad 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' gabail a-steach tuairmsean (a tha air dèiligeadh riutha fa leth gu h-iosal), 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 brigheil air na sùimean 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 pris ceannachd phrògraman a tha fhathast rin craoladh agus còraichean sam bith an cois sin.

### **Co-bhanntachd BBC ALBA**

Is e priomh 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 chùmhnan an Aonta Laghail eadar MG ALBA agus am BBC. Tha an t-Seirbheis ag aithneachadh gu bheil i an eisimeil taic leantainneach, aig irean 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 priomh nì ann a bhith a' libhrigeadh dhleastanasan na Seirbheise. An déidh ceistean a thogail, tha na buill riaraichte 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 ire 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 tornhas riochdachaidh (nota 14) agus gealltanasan gabhaltais (nota 15). Mar thoradh air seo, tha làirmheas solair taobh a-staigh nan aontaidhean phasgain, a dh'fhaodar a chur an sàs nam biodh lùghdachadh mòr sam bith ann an uidheachadh fiosgail na Seirbheise agus cuideachd clàs làirmheis còig-bliadhnaill sa chùmhnan gabail nam priomh oifisean agus stiùdiothan 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 CÒRR/(EASBHAIDH) OBRACHAIDH

	2024 £	2023 £
Tha còrr / (easbhaidh) obrachaidh air a h-aithris an dèidh creideasachadh:		
Siubhail agus teachd-an-tìr	Buill	11,292
Pàigheadh an neach-sgrùdaidh	Luchd-obrach	65,494
Ísleachadh	Sgrùdadadh	24,200
Ísleachadh air so-mhaoin còir-cleachdaidh	Neo-Sgrùdadadh	4,250
Luach-chrionadh		
Cosgaisean co-cheangailte ri gabhaltais so-mhaoin luach iosal	<b>15,349</b>	<b>100,370</b>
	<b>73,725</b>	<b>101,020</b>
	<b>26,000</b>	<b>196,327</b>
	<b>4,460</b>	<b>9,533</b>
	<b>100,370</b>	<b>143,778</b>
	<b>101,020</b>	<b>101,020</b>
	<b>196,327</b>	<b>149,867</b>
	<b>9,533</b>	<b>12,302</b>

## 4 OPERATING SURPLUS/(DEFICIT)

	2024 £	2023 £
Operating surplus / (deficit) is stated after charging:		
Travel and subsistence	Members	11,292
Auditor's remuneration	Staff	65,494
Depreciation	Audit	24,200
Depreciation on right-of-use asset	Non-Audit	4,250
Amortisation		
Expenses relating to lease of low-value assets	<b>15,349</b>	<b>100,370</b>
	<b>73,725</b>	<b>101,020</b>
	<b>26,000</b>	<b>196,327</b>
	<b>4,460</b>	<b>9,533</b>
	<b>100,370</b>	<b>143,778</b>
	<b>101,020</b>	<b>101,020</b>
	<b>196,327</b>	<b>149,867</b>
	<b>9,533</b>	<b>12,302</b>

## 5 COSGAISEAN IONMHAISS LOM

	2024 £	2023 £
Riadh ri fhaotainn	<b>41,281</b>	12,891
Riadh air do-mhaoin gabhaltais	<b>(47,990)</b>	(50,496)
Cosgaisean ionmhais lom	<b>(6,709)</b>	(37,605)

## 5 NET FINANCE COSTS

	2024 £	2023 £
Interest receivable	<b>41,281</b>	12,891
Interest on lease liabilities	<b>(47,990)</b>	(50,496)
Net finance costs	<b>(6,709)</b>	(37,605)

## 6 CÌSEAN

	2024 £	2023 £
Tha cìsean air riadh a fhuaras airson teachd-a-steach eile agus riadh airson na bliadhna mar a leanas: Cis Chorporra na RA @ 19% (2023: 19%)	<b>12,356</b>	2,903
Atharrachaidhean a thaobh amannan ron seo	<b>12,356</b>	2,903

## 6 TAXATION

	2024 £	2023 £
The taxation charge on other income and interest received for the year is as follows:		
UK Corporation tax @ 19% (2023: 19%)	<b>12,356</b>	2,903
Adjustments in respect of prior periods	<b>12,356</b>	2,903

## 7 PÀIGHEADH AN ÀRD-OIFGEIR & 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 58 (2023:54).

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

	2024 £	2023 £
Pàigheadh agus tuarastail	<b>1,762,045</b>	1,572,687
Cosgaisean tèrantaechd sòisealta	<b>172,919</b>	158,316
Cosgaisean peinnsein eile (faic nota 17)	<b>236,261</b>	222,999
	<hr/> <b>2,171,225</b>	<hr/> 1,954,002

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

	2024 £	2023 £
Dioladh-dreuchda (agus sochairean susbainteach)	<b>107,581</b>	106,981
Tabhartasan peinnsein ri sgeama peinnsein ceannach airgid (faic nota 17)	<b>15,387</b>	13,460
	<hr/> <b>122,968</b>	<hr/> 120,441

Thàinig na tuarastalan, na NICs agus na cosgaisean peinnsein eile airson priomh mhanaidsearan tron bhliadhna (a' gabhail a-steach an Àrd-Oifigeir) de 2 neach (2023: 4) gu £237,375 (2023: £354,774).

## 8 CATHRAICHE & BUILL

Thàinig pàigheadh agus diolaidhean eile, a' gabhail a-steach sochairean, a fhuair an Cathraiche gu £11,460 (2023: £11,460).

Seo an àireamh de Bhuill eile a fhuair sùimean taobh a-staigh nam bannan a leanas:

	2024 Àireamh	2023 Àireamh
£420	—	2
£1,379	<b>1</b>	—
£1,545	—	1
£3,778	<b>1</b>	—
£4,428	—	1
£5,037	<b>6</b>	6

Leig dithis bhall dhiubh an dreuchd bhon Bhòrd rè na bliadhna agus cha deach buill eile an suidheachadh rè na bliadhna.

Leig **Lisa Annette** dhith a dreuchd 10 luchar 2023

Leig **Iain Mac a' Mhaoilein** dheth a dhreuchd 31 Dùblachd 2023

## 7 CHIEF EXECUTIVE & EMPLOYEES' REMUNERATION

The average number of persons (including the Chief Executive) employed by the Board during the year was 58 (2023:54).

Employee costs (for above persons)

	2024 £	2023 £
Wages and salaries	<b>1,762,045</b>	1,572,687
Social security costs	<b>172,919</b>	158,316
Other pension costs (see note 17)	<b>236,261</b>	222,999
	<hr/> <b>2,171,225</b>	<hr/> 1,954,002

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

	2024 £	2023 £
Emoluments (including benefits in kind)	<b>107,581</b>	106,981
Pension contributions to money purchase pension scheme (see note 17)	<b>15,387</b>	13,460
	<hr/> <b>122,968</b>	<hr/> 120,441

The salaries, NICs and other pension costs for key management personnel during the year (including the Chief Executive) comprising 2 persons (2023: 4) was £237,375 (2023: £354,774).

## 8 CHAIR & MEMBERS

Fees and other emoluments, including benefits, received by the Chair amounted to £11,460 (2023: £11,460).

The number of other Members who received the following fees was:

	2024 Number	2023 Number
£420	—	2
£1,379	<b>1</b>	—
£1,545	—	1
£3,778	<b>1</b>	—
£4,428	—	1
£5,037	<b>6</b>	6

There were two retiral from the Board and no appointments during the year.

**Lisa Annette** retired 10 July 2023

**Iain MacMillan** retired 31 December 2023

## 9 SO-MHAOIN NEO-LÀIMHSEACHAIL

	Bathar-bog & Còraichean £	Speak Gaelic £	Iomlan £
<b>Cosgais</b>			
Aig 1 Giblean 2023	93,718	841,780	935,498
Cur-ris	–	248,356	248,356
<b>Aig 31 Màrt 2024</b>	<b>93,718</b>	<b>1,090,136</b>	<b>1,183,854</b>
<b>Isleachadh</b>			
Aig 1 Giblean 2023	72,734	184,294	257,028
Cosgais airson na bliadhna	7,567	188,760	196,327
<b>Aig 31 Màrt 2024</b>	<b>80,301</b>	<b>373,054</b>	<b>453,355</b>
<b>Luach Leabhair Lom</b>			
<b>Aig 31 Màrt 2024</b>	<b>13,417</b>	<b>717,082</b>	<b>730,499</b>
<b>Aig 31 Màrt 2023</b>	<b>20,984</b>	<b>657,486</b>	<b>678,470</b>

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

Chaidh a' chìad iù 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 £	Speak Gaelic £	Total £
<b>Cost</b>			
At 1 April 2023	93,718	841,780	935,498
Additions	–	248,356	248,356
<b>At 31 March 2024</b>	<b>93,718</b>	<b>1,090,136</b>	<b>1,183,854</b>
<b>Depreciation</b>			
At 1 April 2023	72,734	184,294	257,028
Charge for year	7,567	188,760	196,327
<b>At 31 March 2024</b>	<b>80,301</b>	<b>373,054</b>	<b>453,355</b>
<b>Net Book Values</b>			
<b>At 31 March 2024</b>	<b>13,417</b>	<b>717,082</b>	<b>730,499</b>
<b>At 31 March 2023</b>	<b>20,984</b>	<b>657,486</b>	<b>678,470</b>

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 & Toglaichean £	Acainn & Uidheam £	Uidheam Stìudio £	Iomlan £
<b>Cosgais</b>				
Aig 1 Giblean 2023	3,246,224	384,710	3,681,844	7,312,778
Cur-ris	3,932	14,406	53,274	71,612
Cur-às	—	—	—	—
<b>Aig 31 Màrt 2024</b>	<b>3,250,156</b>	<b>399,116</b>	<b>3,735,118</b>	<b>7,384,390</b>
<b>Isleachadh</b>				
Aig 1 Giblean 2023	1,691,733	355,425	3,557,727	5,604,885
Cosgais airson na bliadhna	126,905	18,012	56,473	201,390
Cur-às	—	—	—	—
<b>Aig 31 Màrt 2024</b>	<b>1,818,638</b>	<b>373,437</b>	<b>3,614,200</b>	<b>5,806,275</b>
<b>Luach Leabhair Lom</b>				
<b>At 31 Màrt 2024</b>	<b>1,431,518</b>	<b>25,679</b>	<b>120,918</b>	<b>1,578,115</b>
<b>Aig 31 Màrt 2023</b>	<b>1,554,491</b>	<b>29,285</b>	<b>124,117</b>	<b>1,707,893</b>

## 11 NITHEAN MALAIRT & EILE RI FHAIGHINN

	2024 £	2023 £
Nithean malairt ri fhaighinn	<b>15,642</b>	17,937
Ro-phàighidhean agus teachd-a-steach tàrmachta	<b>239,372</b>	56,045
lasadan luchd-obrach – Sgeama Rothaireachd	—	1,186
Ais-phàigheadh VAT	<b>41,647</b>	13,817
	<b>296,661</b>	88,985

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

	2024 £	2023 £
Chan eil e ri phàigheadh fhathast	<b>15,498</b>	17,687
31-60 là	—	—
61-90 là	—	—
>91 là	<b>144</b>	250
	<b>15,642</b>	17,937

## 10 PROPERTY, PLANT & EQUIPMENT

	Land & Buildings £	Plant & Equip. £	Studio Equip. £	Total £
<b>Cost</b>				
At 1 April 2023	3,246,224	384,710	3,681,844	7,312,778
Additions	3,932	14,406	53,274	71,612
Disposals	—	—	—	—
<b>At 31 March 2024</b>	<b>3,250,156</b>	<b>399,116</b>	<b>3,735,118</b>	<b>7,384,390</b>
<b>Depreciation</b>				
At 1 April 2023	1,691,733	355,425	3,557,727	5,604,885
Charge for year	126,905	18,012	56,473	201,390
Disposals	—	—	—	—
<b>At 31 March 2024</b>	<b>1,818,638</b>	<b>373,437</b>	<b>3,614,200</b>	<b>5,806,275</b>
<b>Net Book Values</b>				
<b>At 31 March 2024</b>	<b>1,431,518</b>	<b>25,679</b>	<b>120,918</b>	<b>1,578,115</b>
<b>At 31 March 2023</b>	<b>1,554,491</b>	<b>29,285</b>	<b>124,117</b>	<b>1,707,893</b>

## 11 TRADE & OTHER RECEIVABLES

	2024 £	2023 £
Trade receivables	<b>15,642</b>	17,937
Prepayments and accrued income	<b>239,372</b>	56,045
Staff loans – Cycle to Work Scheme	—	1,186
VAT repayment	<b>41,647</b>	13,817
	<b>296,661</b>	88,985

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

	2024 £	2023 £
Not due	<b>15,498</b>	17,687
31-60 days	—	—
61-90 days	—	—
>91 days	<b>144</b>	250
	<b>15,642</b>	17,937

## 12 MALAIRT & NITHEAN EILE A THA RI PHÀIGHEADH

### DO-MHAOIN LÀITHREACH

Malairt & nithean eile a tha ri phàigheadh  
Luchd-creideis eile  
Do-mhaoin cùs làithreach

	2024	2023
	£	£
	<b>320,507</b>	279,717
Luchd-creideis eile	<b>88,590</b>	86,010
Do-mhaoin cùs làithreach	<b>15,211</b>	11,172
	<b>424,309</b>	376,899

### DO-MHAOIN NEO-LÀITHREACH

Tabhartas an dàil – maoin neo-làimhseachail SpeakGaelic  
Do-mhaoin ghabhaltais (nota 15)

	2024	2023
	£	£
	<b>580,186</b>	481,793
Do-mhaoin ghabhaltais (nota 15)	<b>1,425,084</b>	1,513,674
	<b>2,005,270</b>	1,995,467

## 13 TABHARTASAN TEACHD-A-STEACH AN DÀIL

Tabhartas an dàil – riochdachaidhean nach deach an craoladh fhathast  
Tabhartas an dàil – Maoin neo-làimhseachail SpeakGaelic

	2024	2023
	£	£
	<b>3,958,628</b>	4,472,365
Tabhartas an dàil – Maoin neo-làimhseachail SpeakGaelic	<b>748,546</b>	689,306
	<b>4,707,174</b>	5,161,671

Teachd-a-steach an dàil air a ghabhail a-steach san Aithris air an t-Suidheachadh Ionmhasail aig 31 Màrt 2024:

	2024	2023
	£	£
	<b>4,126,988</b>	4,679,878
Làithreach	<b>580,186</b>	481,793
	<b>4,707,174</b>	5,161,671

## 12 TRADE AND OTHER PAYABLES

### CURRENT LIABILITIES

Trade & other payables  
Other creditors  
Current tax liabilities

	2024	2023
	£	£
	<b>320,507</b>	279,717
Trade & other payables	<b>88,590</b>	86,010
Other creditors	<b>15,211</b>	11,172
	<b>424,309</b>	376,899

### NON-CURRENT LIABILITIES

Deferred grant – SpeakGaelic intangible asset  
Lease liability (note 15)

	2024	2023
	£	£
	<b>580,186</b>	481,793
Deferred grant – SpeakGaelic intangible asset	<b>1,425,084</b>	1,513,674
	<b>2,005,270</b>	1,995,467

## 13 DEFERRED INCOME GRANTS

Deferred grant – productions yet to be broadcast  
Deferred grant – SpeakGaelic intangible asset

Deferred income included in the Statement of Financial Position at 31 March 2024:

	2024	2023
	£	£
	<b>3,958,628</b>	4,472,365
Deferred grant – productions yet to be broadcast	<b>748,546</b>	689,306
	<b>4,707,174</b>	5,161,671

## 14 GEALLTANASAN RIOCHDACHAIDH

Mar aig 31 Màrt 2024 bha ro-ghealltanasan chòmhnantan riochdachaidh de £7,494,563 (2023: £6,585,651). Tha an gealltan as seo ri phàigheadh thar 3 bliadhna (2023: 3 bliadhna) mar a leanas:

	<b>2024</b> £	2023
2023/24	—	5,649,124
2024/25	<b>4,476,725</b>	912,777
2025/26	<b>2,667,794</b>	23,750
2026/27	<b>350,044</b>	—
	<hr/> <b>7,494,563</b>	<hr/> 6,585,651

## 14 PRODUCTION COMMITMENTS

As at 31 March 2024 forward production contract commitments were £7,494,563 (2023: £6,585,651). This commitment is payable over 3 years (2023: 3 years) as follows:

	<b>2024</b> £	2023
2023/24	—	5,649,124
2024/25	<b>4,476,725</b>	912,777
2025/26	<b>2,667,794</b>	23,750
2026/27	<b>350,044</b>	—
	<hr/> <b>7,494,563</b>	<hr/> 6,585,651

## 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 £1,414,287 aig 31 Màrt 2024 (2023: £1,515,308).

### Do-mhaoin gabhaltais

Tha clàr-ama a' tort cunntas mionaideach air analis ireachd de na sruthan airgid cunnraidih 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	1,206,000
	<hr/> 1,876,000
Do-mhaoin gabhaltais neo-lasaichte air fad aig 31 Màrt 2024	1,876,000

Do-mhaoin gabhaltais an lùib Aithris air an t-Suidheachadh Ionmhasail aig 31 Màrt 2024:

	£
Làithreach	88,590
Neo-làithreach	1,425,084
	<hr/> 1,513,674

## 16 AONTAN CALPA

Cha robh aontan calpa aig an t-Seirbheis aig 31 Màrt 2024 (2023: £neoni)

## 17 SGÉAMA PEINNSEIN

Tha an t-Seirbheis ag ullachadh thabhartasan peinnsein ro-shocraichte do gach neach-cosnайдh 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' pheinnsein airson na bliadhna, aig caochladh reataichean a réir an tuarastail, a' riochdachadh nan tabhartasan a tha rim pàigheadh leis an t-Seirbheis do na maoinean agus a' tighinn gu £236,261 (2023: £222,999).

## 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 £1,414,287 at 31 March 2024 (2023: £1,515,308).

### 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	1,206,000
	<hr/> 1,876,000
Total undiscounted lease liabilities at 31 March 2024	1,876,000

	£
Lease liabilities included in the Statement of Financial Position at 31 March 2024:	
Current	88,590
Non-current	1,425,084
	<hr/> 1,513,674

## 16 CAPITAL COMMITMENTS

The Seirbheis had no capital commitments at 31 March 2024 (2023: £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 £236,261 (2023: £222,999).

## 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 cùin.

Mar thoradh air nàdar a gniomhan agus an dòigh anns a bheil an t-Seirbheis air a stèidheachadh, chan eil an t-Seirbheis fosgailte don ire 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 institutan eile, cho math ri fosglaidhean creideas luchd-dèilig, a' gabhail a-steach tasgaidhean air leth agus gniomhan-malaire daingeann.

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

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

Cha robh cuntas 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-iosal a' dèanamh anailis air sgaoilidhean ionmhasail a rèir buidhnean abachaидh iomchaidh stèidhichte air an àm a tha air fhàgail aig an Aithris air an t-Suidheachadh ionmhasail chun a' chinn-là abachaيدh chunnradail. Tha na sùimean a tha air am foillseachadh sa chlàr nan sruthan-airgid cunnradail neo-lasaichte agus a' riochdachadh iomhaigh abachaيدh 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 lasachaيدh 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 lugh na 1 bhliadhna	Eadar 1 agus 2 bhliadhna	Eadar 2 agus 5 bhliadhna	An dèidh 5 bhliadhna		Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
	£	£	£	£		£	£	£	£
Aig 31 Màrt 2024 Malairt & nithean eile a tha ri phàigheadh	<b>469,719</b>	<b>134,000</b>	<b>402,000</b>	<b>1,206,000</b>	At 31 March 2024 Trade and other payables	<b>469,719</b>	<b>134,000</b>	<b>402,000</b>	<b>1,206,000</b>
<b>Uile gu lèir</b>	<b>469,719</b>	<b>134,000</b>	<b>402,000</b>	<b>1,206,000</b>	<b>Total</b>	<b>469,719</b>	<b>134,000</b>	<b>402,000</b>	<b>1,206,000</b>
Aig 31 Màrt 2023 Malairt & nithean eile a tha ri phàigheadh	424,887	134,000	402,000	1,340,000	At 31 March 2023 Trade and other payables	424,887	134,000	402,000	1,340,000
<b>Uile gu lèir</b>	<b>424,887</b>	<b>134,000</b>	<b>402,000</b>	<b>1,340,000</b>	<b>Total</b>	<b>424,887</b>	<b>134,000</b>	<b>402,000</b>	<b>1,340,000</b>

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

#### Riosg margaидh

##### i) Riosg ire 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 ire mhòr neo-eisimeileach bho atharrachaidhean ann an reataichean rèidh na margaïdh.

##### ii) Riosg airgead cèin

Chan eil an t-Seirbheis fosgalte 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 ire ri an luach cothromach.

Tha an luach toirt air adhart às aonais ullachadh lùghdachaiddh ann an sùimean malairt ri thiginn a-steach agus rim pàigheadh air am meas mar a bhith aig an t-aon ire ris an luach chothromach.

## 19 GNÌOMH-MALAIRT PÀRTAIDH CO-CHEANGAILTE

Rè na bliadhna ionmhais, fhuair an t-Seirbheis £193,373 (2023: £200,361) de theachd a-steach bho thabhartasan agus £9,350 (2023: £10,200) bho mhàl bho Bhòrd na Gàidhlig. Sguir an teachd-a-steach màl bho 1 Màrt 2024. Chaith cosgaisean £1,000 (2023: £neoni) ath-chur air Bòrd na Gàidhlig. Bha àrd-neach-obrach aig Bòrd na Gàidhlig na bhall de Bhòrd MG ALBA gu 31 Dùblachd 2023.

Rè na bliadhna ionmhais, chuir an t-Seirbheis an sàs WA Communications gus obair comhairleachaidh bhon taobh a-muigh a dhéanamh aig luach iomlan de £neoni (2023: £25,000). Bha dreuchd àrd-stiùiriche aig WA Communications aig ball de Bhòrd na Seirbheise. Chaith an cùmhnant seo a thoirt seachad às dèidh pròiseas solarachaidh agus tha an cùmhant a-nis ullamh.

B' e an aon ghnothaich co-cheangailte ri pàrtaidh eile tron bhliadhna tuarastal nam ball mar a tha air a mhìneachadh ann an nota 8.

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 to 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 £193,373 (2023: £200,361) of grant income and £9,350 rental income (2023: £10,200) from Bòrd na Gàidhlig. The rental income ceased from 1 March 2024. Costs of £1,000 (2023: £Nil) were recharged to Bòrd na Gàidhlig. A senior employee of Bòrd na Gàidhlig was a member of the MG ALBA Board until 31 December 2023.

The Seirbheis engaged WA Communications to undertake external consultancy work at a total value of £nil (2023: £25,000). A Board member of the Seirbheis held a senior management position at WA Communications. This contract was awarded following a procurement process and has since reached its conclusion.

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

# Tuilleadh Fiosrachaidh

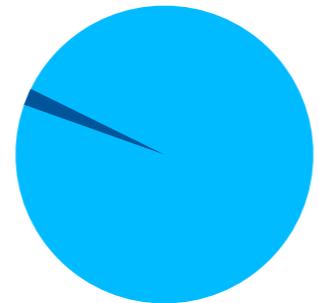
## Additional Information

### Riarachadh Phàighidhean gu Prògraman TBh & Leasachadh Phrògraman TBh, 2023/24

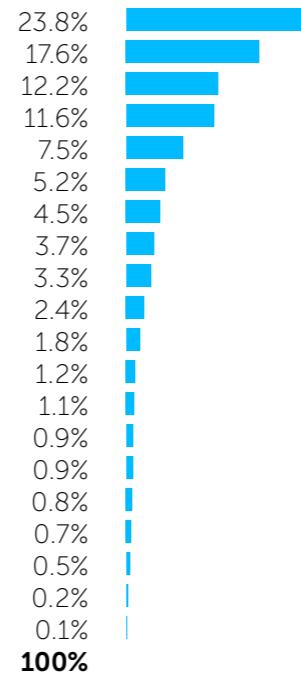
#### Allocation of TV Programme & TV Programme Development Payments, 2023/24

- BBC
- Independent Producers

3%  
97%

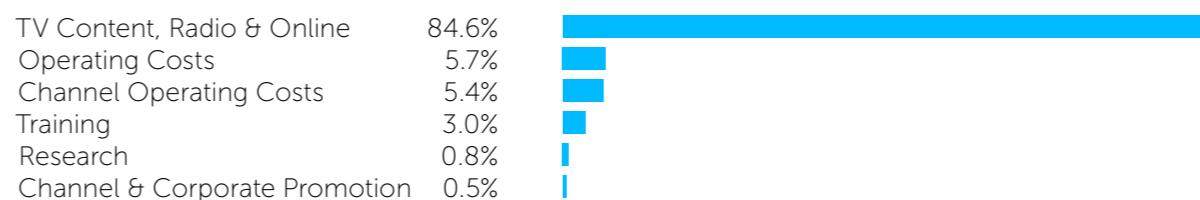


Sunset + Vine Productions  
Beezr Studios  
Sonus Productions  
macTV  
Caledonia TV  
The Comedy Unit  
Nemeton TV Scotland  
Obh! Obh!  
BBC  
Mantra Tbh  
Demus Productions  
Sgeul Media  
Moja  
Corcadal Productions  
Macanta Media  
Black Camel Pictures  
Midas Media  
Storyboard Studios  
The Ninety Productions  
Dulcimer Films One



### Roinneadh na Maoine, 2023/24

#### Allocation of the Fund, 2023/24



### Pàighidhean Riochdachaidh a rèir Gnè Phrògraman, 2023/24

#### Production Payments by Programme Genre, 2023/24

Gnè	Cosgais 2023/24	Uaireannan Co-ionann	Cosgais san Uair
STRAND	2023/24 Spend	Equivalent Hours	Cost per Hour
Children	588,192	51.9	11,336
Drama & Comedy	1,398,302	3.4	416,166
Factual	2,887,847	86.2	33,484
Learning	25,000	8.7	2,885
Music & Entertainment	1,670,000	46.9	35,627
Sport	2,579,342	189.7	13,598

# An Luchd-obrach @ 31 Màrt 2024

## Staff @ 31 March 2024

### SGIOBA ÀRD-STIÙRIDH / SENIOR MANAGEMENT TEAM

Dòmhnull Caimbeul

Àrd-Oifigear

Donald Campbell

Chief Executive

Mairead Chamshron

Stiùiriche Susbaint

Margaret Cameron

Director of Content



66

### IONMHAS & CORPORRA / FINANCE & CORPORATE

Sarah NicDòmhnaill

Ceannard Ionmhais & Dearbhaidh

Sarah McDonald

Head of Finance & Assurance

Kristina NicChoinnich

Cunnasair Foghlainneach

Kristina MacKenzie

Trainee Accountant

Kathryn NicAoidh

Neach-cuideachaiddh Ionmhais

Kathryn MacKay

Finance Assistant

Màiri Anna NicAonghais

Manайдsear Gàidhlig & Gnothaichean Corporra

Mary Ann MacInnes

Gaelic & Corporate Affairs Manager

Rowan NicPhàdraig

Manaidsear Conaltraidh

Rowan Paterson

Communications Manager

### COIMISEANADH & GNÌOMHACHAS / COMMISSIONING & BUSINESS

Donaidh Dòmhnullach

Ceannard Gniomhachais

Donnie MacDonald

Head of Business

Catriona Màiri Neally

Oifigear Gniomhachais

Catriona Màiri Neally

Business Affairs Executive

Fiona NicChoinnich

Deasaiche Coimseanaidh

Fiona MacKenzie

Commissioning Editor

Uilleam MacLeòid

Deasaiche Coimseanaidh

Bill MacLeod

Commissioning Editor

### ÙR-GHNÀTHACHAIS AGUS ANAILISEACHD / INNOVATION AND ANALYTICS

Scott Smyth

Ceannard Ùr-ghnàthachais & Anailiseachd

Scott Smyth

Head of Innovation & Analytics

### FOILLSEACHADH / PUBLISHING

Magaidh Nic an Tàilleir

Ceannard Foillseachaidh

Maggie Taylor

Head of Publishing

Laura NicLeòid

Neach-cuideachaiddh a' Chlàir

Laura MacLeod

Scheduling Assistant

Charissa Gray

Neach-cuideachaiddh a' Chlàir

Charissa Gray

Scheduling Assistant

Donna NicDòmhnaill

Leabharlannaiche nam Meadhanan

Donna MacDonald

Media Librarian

Cailean Moireach

Ceannard So-mhaoin Dhidseatach

Colin Murray

Digital Assets Manager

Ivor MacCinnich

Obraiche Teicneòlais

Ivor MacKenzie

Operations Technician

Seumas Mac a' Ghobhainn

Preantas Ùr-nòsach

James Smith

Modern Apprentice

## DIDSEATACH / DIGITAL

**Lisa Annette**  
Ceannard Didseatach

**Lisa Annette**  
Head of Digital Transformation

**Katie NicRisnidh**  
Oifigear nam Meadhanan Didseatach

**Katie MacRitchie**  
Digital Media Officer

**Abigail Niclomhair**  
Oifigear nam Meadhanan Didseatach  
(fòrladh màthaireachd)

**Abigail MacIver**  
Digital Media Officer (maternity cover)

**Ruth Mhoireach**  
Riochdaire Didseatach

**Ruth Murray**  
Digital Producer

**Michelle Mhoireasdan**  
Riochdaire Didseatach (YouTube)

**Michelle Morrison**  
Digital Producer (YouTube)

**Siobhan NicAonghais**  
Preasantair & Riochdaire Didseatach

**Siobhan MacInnes**  
Presenter & Digital Producer

**Emma NicLeòid**  
Preasantair & Riochdaire Eadar-Roinneil (pàirt-ùine)

**Emma Macleod**  
Presenter & Interstitials Producer (part-time)

**Eilidh Lewsey**  
Manaidsear Ionnsachadh Air-loidhne

**Eilidh Lewsey**  
Online Learning Manager

**Rona Mhoireasdan**  
Pàrtiche (Sgoba Ionnsachaidh Air-loidhne)

**Rona Morrison**  
SpeakGaelic Online Learning Associate

**Muireann Bochanan**  
Oifigear Ionnsachaidh (Sgoba Ionnsachaidh Air-loidhne)

**Mirren Buchanan**  
Online Learning Associate

**Iona Mercer**  
Oifigear Ionnsachaidh (Sgoba Ionnsachaidh Air-loidhne)

**Iona Mercer**  
Online Learning Associate

**Alison Dhòmhnullach**  
Manaidsear Conaltradh Bhranndaichean

**Alison Macdonald**  
Brands Communication Manager

## TEICNEÒLAS & OIGHREACHD / TECHNOLOGY & ESTATE

**Uisdean MacLeod**  
Ceannard Teicneòlas & Oighreachd

**Uisdean MacLeod**  
Head of Technology & Estate

**Chris MacLeod**  
Àrd-Einnseanair

**Chris Macleod**  
Senior Engineer

**Iain MacGillosa**  
Manaidsear Obrachaidd (ICT)

**Iain Gillies**  
Operations Manager (ICT)

**Marina NicDhomhnall**  
Manaidsear Ofis

**Marina MacDonald**  
Office Manager

**Graham Moireasdan**  
Neach-aire Ghoireasan

**Graham Morrison**  
Facilities Supervisor

## IONNSACHADH & LEASACHADH / LEARNING & DEVELOPMENT

**Ridseard McHale**  
Manaidsear Ionnsachaidh & Leasachaidh

**Richard McHale**  
Learning & Development Manager

**Ged Yeates**  
Deasaiche Cruthachail

**Ged Yeates**  
Creative Editor

**Liz MacBain**  
Co-òrdanaiche Susbaint Coimhearsnachd

**Liz MacBain**  
Community Content Creator Co-ordinator

**Dòmhnull MacEanraig**  
Neach-cruthachaidh Susbaint Coimhearsnachd

**Donald Henderson**  
Community Content Creator

**Fiona MacLosaig**  
Neach-cruthachaidh Susbaint Coimhearsnachd

**Fiona MacIssac**  
Community Content Creator

**Sine Mairi NicDhomhnall**  
Neach-cruthachaidh Susbaint Coimhearsnachd

**Sine Mairi MacDonald**  
Community Content Creator

**Abigail Mhoireasdan**  
Neach-cruthachaidh Susbaint Coimhearsnachd

**Abigail Morrison**  
Community Content Creator

## DH'FHÀG AN LUCHD-OBRACH A LEANAS TRON BHLIADHNA / THE FOLLOWING STAFF LEFT THROUGH THE YEAR

**Elasaid Dhòmhnullach**  
Stiùiriche Ro-innleachd & Chùisean Taoibh A-muigh

**Elasaid MacDonald**  
Director of Strategy & External Affairs

**Amy NicAmhlaigh**  
Obraiche Shealbhan nam Meadhanan

**Amy MacAulay**  
Media Asset Technician

**Rachel Kate**  
NicLeòid Riochdaire Didseatach (YouTube)

**Rachel Kate**  
MacLeod Digital Producer YouTube

**Caitlin Rui seal**  
Deasaiche Didseatach

**Caitlin Russell**  
Online Learning Digital Editor

**Lauren NicFhearghais**  
Oifigeir Dhàimhean Didseatach

**Lauren Ferguson**  
Digital Engagement Officer

**Iain MacAoidh**  
Preasantair & Riochdaire Didseatach

**Iain Mackay**  
Presenter & Digital Producer

# Làthaireachd aig coinneamhan

## Attendance at meetings

Am bòrd agus teirm nam ball  
Board and term dates

	Bòrd	Comataidh Sgrùdaidh & Dearbhaidh Audit & Assurance Committee	Comataidh Lèirsinn (Vision) Committee
<b>John Morrison</b> 1/1/23-31/12/26	6/6		1/3
<b>Iain MacMillan</b> 1/1/20-31/12/23	3/3	3/3	
<b>Ceit-Anna MacLeod</b> 1/5/20-30/4/24	3/6	1/4	
<b>Calum MacLeod</b> 15/5/22-14/5/26	5/6	3/4	
<b>Ingrid Henderson</b> 12/12/22-11/12/26	6/6	2/4	
<b>Rhoda MacDonald</b> 1/1/24-31/12/27	6/6		4/4
<b>Mairi Kidd</b> 1/5/20-30/4/24	5/6	4/4	
<b>Marion Sinclair</b> 1/6/23-31/5/27	6/6	1/1	4/4
<b>Lisa Annette</b> 1/1/20-10/7/23		1/1	

Board

Comataidh Sgrùdaidh & Dearbhaidh Audit & Assurance Committee

Comataidh Lèirsinn (Vision) Committee



# Dealbhan

## Images

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- 2 Sarah Beaney Cup Final, Nemeton TV, © SNS Group/Scottish Rugby
- 3 Cuirm @ Celtic: Valtos & Caraidean, Beezr Studios, © Seán Purser
- 4 MG ALBA Chair John Morrison, © Richard Campbell
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- 34 Julie Fowlis at Kelvingrove, Beezr Studios, Seán Purser
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- 43 CBBC ALBA, Taobh na h-Albhe Productions, photo by Alan Peebles, © BBC
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- 50 Miobhail na Mònach, macTV/Ideacom/ Below the Radar, © macTV/MG ALBA
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- 53 BBC ALBA on-screen talent at SWPL game, © Colin Poultnay
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