



2016
2017

**AITHISG BHLIADHNAIL AGUS CUNNTASAN
NA BLIADHNA GU 31 MÀRT 2017**

ANNUAL REPORT AND ACCOUNTS
FOR YEAR ENDED 31 MARCH 2017

A' Fàs na Gàidhlig

CLÀR-INNSE

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AITHISG CHOILEANAIDH PERFORMANCE REPORT

SEALLADH FARSAING AIR COILEANADH AR N-OBRACH

Tha Bòrd na Gàidhlig a' foillseachadh na h-Aithisge Bliadhnail agus nan Cunntasan againn airson na bliadhna 1 Giblean 2016 gu 31 Màrt 2017. Chaidh na cunntasan ullachadh ann an cruth a tha a rèir stiùireadh a fhuaras bho Mhinistearan na h-Alba agus sin a' cumail ri Earrainn 8 de dh'Achd na Gàidhlig (Alba) 2005.

PERFORMANCE OVERVIEW

Bòrd na Gàidhlig presents its Annual Report and Accounts for the year from 1 April 2016 to 31 March 2017. The accounts have been prepared in the form directed by the Scottish Ministers in accordance with Section 8 of the Gaelic Language (Scotland) Act 2005.





Ailean Dòmhnallach
Cathraiche

AITHISG A’ CATHRAICHE

Tha e a’ toirt toileachas mòr dhomh Aithisg Bhliadhnail is Cunntasan Bhòrd na Gàidhlig a chur mur coinneimh airson na bliadhna ionmhais 2016/2017.

Sa bhliadhna a dh’fhalbh chunnacas tòrr co-obrachaidh fìor mhath a’ dol air adhart a-rithist eadar am Bòrd, luchd-ùidhe, luchd-taice agus ar prìomh luchd-compàirt leithid Pàrlamaid na h-Alba, Riaghaltas na h-Alba, MG ALBA, Alba Chruthachail, BBC ALBA, Foghlam Alba, Iomairt na Gàidhealtachd is nan Eilean, Visit Alba agus Ùghdarrasan Ionadail air feadh na dùthcha.

Tha cùisean air atharrachadh aig ìre phoilitigeach sa bhliadhna a dh’fhalbh, agus às leth a’ Bhùird bu toigh leam taing a thoirt don Dr Alasdair Allan BPA airson a chuid taice is dìchill fhad ’s a bha e na Mhinistear airson Ionnsachaidh, Saidheans agus Cànanan na h-Alba. Ghabh e dreuchd ùr os làimh mar am Ministear airson Leasachadh Eadar-nàiseanta is na h-Eòrpa ann an 2016.

Chuir sinn fàilte chridheil air an naidheachd gun deach an Leas-Phrìomh Mhinistear Iain Swinney BPA a chur an dreuchd mar Rùnaire a’ Chaibineit airson Foghlaim is Sgilean sa Chèitean 2016, agus uallach airson na Gàidhlig mar phàirt den dreuchd sin; agus tha sinn gu mòr na chomain airson na taice a tha e a’ toirt do dh’amasan, cinn-uidhe is lèirsinn Bhòrd na Gàidhlig agus airson a bhith gar misneachadh nar n-obair.

Tha am Bòrd cuideachd taingeil airson agus a’ cur sùim mhòr san taic a tha Pàrlamaid na h-Alba agus Riaghaltas na h-Alba a’ toirt don Ghàidhlig agus cumaidh sinn oirnn ag obair gu dlùth còmhla riutha sna bliadhnaichean ri thighinn. Mar phàirt de sin, bidh Bòrd na Gàidhlig a’ toirt taic do dh’obair Buidheann Thar-Phartaidh na Gàidhlig aig a’ Phàrlamaid, air a bheil Ceit Fhoirbeis BPA na neach-cathrach.

Allan MacDonald
Cathraiche

CATHRAICHE’S REPORT

It gives me great pleasure to present you with Bòrd na Gàidhlig’s Annual Report and Accounts for the financial year 2016/2017.

The past year has seen another year of excellent partnership working between the Bòrd, stakeholders and key partners including the Scottish Parliament, the Scottish Government, MG ALBA, Creative Scotland, BBC ALBA, Education Scotland, Highlands and Islands Enterprise, VisitScotland and Local Authorities throughout Scotland.

There has been political change through the year and, on behalf of the Bòrd, I would like to thank Dr Alasdair Allan MSP for his support and commitment while in the role of Minister for Learning, Science and Scotland’s Languages, prior to him taking up the role of Minister for International Development and Europe in 2016.

We warmly welcomed the appointment of Deputy First Minister John Swinney MSP to the post of Cabinet Secretary for Education and Skills in May 2016 with responsibility for Gaelic within his remit, and we welcome his support and encouragement for the aims, objectives and aspirations of Bòrd na Gàidhlig.

The Bòrd also appreciates and values the continuing support of the Scottish Government and the Scottish Parliament for the Gaelic language and we will continue to work closely with them in the coming years. This will include Bòrd na Gàidhlig support for the work of the Scottish Parliament Cross-Party Group on Gaelic, chaired by Kate Forbes MSP.

Tha bliadhna thrang air a bhith aig Bòrd Stiùiridh is luchd-obrach Bhòrd na Gàidhlig, agus b' e bu mhotha a bha air a' chlàr-obrach againn an treas Plana Cànain Nàiseanta Gàidhlig ullachadh airson na h-ùine 2017-2022. Chaidh còrr is 110 freagairt a chur a-steach chun a' cho-chomhairleachaidh a chùim sinn air a' Phlana ùr, agus chaidh ealla a ghabhail ris na diofar phuingeann is bheachdan a thug daoine seachad, agus nuair a bha e iomchaidh chaidh feadhainn de na beachdan sin fhigh a-steach don Phlana.

Ma tha a' Ghàidhlig gu bhith a' dol am feabhas agus air a cleachdadh mar chànan beò, tha e riatanach gun dèanar cinnteach gum faigh daoine òga le Gàidhlig, agus an àireamh dhiubh a' sìor dhol an àirde, taic gus an cànan a chleachdadh agus gu dearbh gus an cànan a thoirt seachad don ath ghinealach. Tha crìonadh nach beag air a bhith ann, agus tha e a' leantainn, san àireamh luchd-labhairt a tha fuireach ann an coimhearsnachdan dà-chànanach, air sàillibh atharraichean a tha tachairt gu nàdarra sna coimhearsnachdan sin agus air sàillibh mar a tha daoine a' fàgail air adhbharan eaconamach. Mar eisimpleir, a rèir cuid de na tuairmsean a chaidh a dhèanamh, dh'fhaodadh lùghdachadh tighinn air sluagh nan Eilean Siar, far a bheil Gàidhlig fhathast na cànan làitheil sa choimhearsnachd, agus dh'fhaodadh an sgìre cha mhòr 4,000 duine a chall thairis air ùine an ath Phlana againn. Ged a tha cuid a chùisean co-cheangailte ri leasachadh eaconamach, leithid taigheadais, croitearachd agus fiù 's leasachadh tionnsgalach, taobh a-muigh ar raon-ùghdarras, chan urrainn don Bhòrd gun a bhith a' toirt an aire do cho chudromach 's a tha iad agus don bhuaidh a th' aca air a' Ghàidhlig. Feumaidh sinn ceumannan a ghabhail, agus tha sinn air sin a dhèanamh, gus obrachadh còmhla ri buidhnean cudromach is coimhearsnachdan gus dèiligeadh ris na cùisean seo.

Ged a bha barrachd luchd-labhairt gu h-eachdraidheil a' fuireach ann an coimhearsnachdan air a' Ghàidhealtachd agus sna h-Eileanan an coimeas ri sgìrean eile, tha mar a tha foghlam tron Ghàidhlig agus iomairtean eile, a tha a' toirt taic don chànan, air soirbheachadh a' ciallachadh gu bheil an àireamh luchd-labhairt ann an sgìrean eile ann an Alba air a dhol am meud, gu h-àraidh sna bailtean is bailtean-mòra. Tha dùbhlann romhainn a-nis, agus 's e dùbhlann math a th' ann, gum feum sinn iomairtean innleachdach is lèirsinneach a chur air dòigh sna bailtean-mòra fhad 's a tha leasachaidhean cànain gan cur an sàs sna sgìrean dùthchail.

Tha e cudromach gum bi am Plana Cànain Nàiseanta Gàidhlig a' gabhail ealla ris na tha dhìth air na coimhearsnachdan seo air feadh Alba agus na h-amasan aca, agus tha sinn a' coimhead air adhart ri foillseachadh a' Phlana às dèidh dha a bhith air a sgrùdadh leis a' Phàrlamaid agus aonta fhaighinn bhon Leas-Phrìomh Mhinistear.

It has been a hectic year for the Board and staff of Bòrd na Gàidhlig, with the focus of our work being very much on the development of the third National Gaelic Language Plan for the period 2017-2022. Over 110 responses were submitted in the consultation we undertook in relation to the new Plan, with the various points and comments made being noted and where appropriate incorporated into the Plan.

Ensuring that the growing population of young speakers is supported to continue to use the language and indeed pass it on to the next generation is critical to the maintenance of Gaelic as a living language. The decline in the number of users living in bilingual communities has been, and continues to be, significant, through natural processes and economic emigration. The population of the Western Isles, for example, where Gaelic is still in daily use in and by the community, could drop by almost four thousand during the course of our next National Plan. Whilst some aspects of economic development, such as housing, crofting and even industrial development, are outwith the scope of our work directly, the Bòrd cannot ignore their importance to and impact on Gaelic and we have to engage, and are taking steps to do so, in collaborative-style working with key agencies and communities to address them.

While the highest number of speakers has historically been in communities in the Highlands and Islands, the success and expansion of Gaelic medium education and other initiatives to support the language have led to an increase in other areas across Scotland, particularly in towns and cities. We now have the welcome challenge of responding to a need to develop dynamic city initiatives alongside rural language development.

It is important that the National Gaelic Language Plan should reflect the priorities of these communities throughout Scotland and we look forward to its publication later this year following parliamentary scrutiny and approval by the Deputy First Minister.

Tha Bòrd na Gàidhlig ag obair le grunn bhuidhnean poblach air feadh Alba gus an cuideachadh le bhith ag ullachadh agus a' cur Phlanaichean Gàidhlig an gnìomh. Aig deireadh na bliadhna, bha 52 Planaichean Gàidhlig ann aig diofar bhuidhnean agus am measg nam buidhnean a fhuair aonta airson a' Phlana Ghàidhlig aca ann an 2016/17 bha Poileas Alba, Comhairle Baile Obar Dheathain, Seirbheis Ambaileans na h-Alba agus Comhairle Dhùn Phris is Ghall-Ghàidhealaibh. Tha mar a tha barrachd bhuidhnean poblach a' gabhail Phlanaichean Gàidhlig os làimh a' dèanamh Gàidhlig nas follaisiche air feadh Alba, agus tha iad a' toirt taic do chleachdadh na Gàidhlig san t-saoghal phoblach agus ann am foghlam Gàidhlig.

Tha foghlam nan tràth-bhliadhnaichean fhathast na raon fìor chudromach do Bhòrd na Gàidhlig agus tha e na adhbhar toileachais a bhith faicinn gu bheil 75 buidhnean thràth-bhliadhnaichean Gàidhlig airson aois 0-5 ann a-nis a tha gan ruith gach seachdain air feadh Alba. Cha bhiodh iad sin ann mura b' e an taic mhòr a tha iad a' faotainn bho dhaoine ann an coimhearsnachdan gu saor-thoileach, an taic bho oifigearan Bhòrd na Gàidhlig agus an taic bho bhuidhnean leithid Chomann nam Pàrant agus Ùghdarrasan Ionadail.

Tha 15,000 duine cloinne ag ionnsachadh Gàidhlig agus tron Ghàidhlig aig diofar ìrean ann an sgoiltean air feadh Alba. Sa bhliadhna a dh'fhalbh, chaidh na cumhachan ann an Achd an Fhoghlaim (Alba) 2016 co-cheangailte ri foghlam tron Ghàidhlig a chur an gnìomh, agus chaidh an Stiùireadh Reachdail ùr airson Foghlam Gàidhlig fhoillseachadh agus chuir daoine fàilte mhòr air sin. Bha seo mar thoradh air obair mhòr a rinn a' Bhuidheann-obrach airson an Stiùiridh Reachdail agus às dèidh co-chomhairleachadh poblach air an dreachd. Bu toigh leinn taing a thoirt don a h-uile duine a chuidich leis an Stiùireadh agus a thug beachd seachad.

Tha co-chomhairleachadh a' leantainn airson treas Sgoil Ghàidhlig ann an Glaschu, agus tha Bòrd na Gàidhlig a' cumail air ag obair gu dlùth còmhla ri Comhairle Baile Ghlaschu a thaobh na sgoile seo, a bhiodh na cheum mòr air thoiseach airson foghlam tron Ghàidhlig. Tha sinn cuideachd a' cur fàilte chridheil air na molaidhean aig Comhairle Baile Dhùn Èideann airson gluasad gu co-chomhairleachadh neo-fhoirmeil air foghlam àrd-sgoile tro mheadhan na Gàidhlig sa bhaile.

Bòrd na Gàidhlig continues to work with a number of public agencies across Scotland in the preparation and implementation of Gaelic language plans. At the year end, there were 52 Gaelic Language Plans in place with bodies such as Police Scotland, Aberdeen City Council, Scottish Ambulance Service and Dumfries & Galloway Council amongst those to have had their Gaelic Plan approved in 2016/17. The growth in numbers of public bodies with Gaelic plans supports growth in the visibility of Gaelic across Scotland, in the use of Gaelic in public life and in Gaelic education.

Early years' education remains a top priority for Bòrd na Gàidhlig and it is pleasing to note that there are some 75 0-5 Gaelic early years' groups running each week in Scotland. This is only possible with substantial voluntary support from the various communities, input from Bòrd na Gàidhlig officers and organisations such as Comann nam Pàrant and the Local Authorities.

We have 15,000 children engaging with Gaelic at various levels in schools throughout Scotland. In the last year, we have seen the provisions of the Education (Scotland) Act 2016 in relation to Gaelic medium education come into being and new Statutory Guidance on Gaelic Education has been published and warmly welcomed. This followed a major piece of work by the Core Working Group on Statutory Guidance and a public consultation on the draft. We would like to thank all those who contributed to this.

Consultation is ongoing on proposals for a third Gaelic School in Glasgow and Bòrd na Gàidhlig continues to work closely with Glasgow City Council in regard to this major development for Gaelic medium education. We also warmly welcome the City of Edinburgh's proposal to progress an informal consultation of the future provision of secondary Gaelic medium education in the city.

Tha sinn a' cur meal-a-naidheachd air Comhairle nan Eilean Siar agus an luchd-compàirt aca airson na h-obrach a rinn iad ann a bhith stèidheachadh e-Sgoil, iomairt a tha ag amas air barrachd chothroman a thoirt do sgoilearan air cuspairean a' churraicealaim ann an Gàidhlig tro chlasaichean air-loidhne, air feadh nan Eilean Siar agus ann an àiteachan eile. Sa chiad bhliadhna aca, chaidh Gàidhlig, Eachdraidh agus Ceòl a theagasg tron Ghàidhlig. Tha an iomairt e-Sgoil a-nis a' tòiseachadh air a' chiad bhliadhna aca le seirbheis iomlan, agus iad a' libhrigeadh foghlam farsaing coitcheann tron Ghàidhlig air feadh Alba.

Ann an roinn an fhoghlaim àrd-ìre, bha e na adhbhar misneachd a bhith faicinn leasachaidhean ùra leithid a' chùrsa ùir am BA (le Urram) Gàidhlig is Foghlam aig Sabhal Mòr Ostaig a thòisicheas ann an 2017/18, agus an t-oileanach a tha a' dèanamh MA (le Urram) ann am Foghlam Bun-sgoile le Gàidhlig aig Oilthigh Dhùn Èideann a' gluasad chun na treas bliadhna aca.

Tha obair chom-pàrteach aig cridhe obair Bhòrd na Gàidhlig, agus le taic bho MG ALBA, chaidh a' Chomataidh Comhairleachaidh Cànain a stèidheachadh agus chaidh LEACAG a chur air bhonn, pròiseact eadar oilthighean a tha ag amas air goireasan cànain ùra a chruthachadh air-loidhne airson na Gàidhlig. 'S e a tha fa-near do na goireasan sin, Gàidhlig dhùthchasach is nàdarra a bhrosnachadh am measg dhaoine a tha an lùib diofar raointean, leithid foghlaim, nam meadhanan agus ann an sgrìobhaidhean foirmeil.

Tha an goireas ionnsachaidh is cànain air-loidhne, **LearnGaelic.scot**, fhathast na iomairt fìor chudromach do Bhòrd na Gàidhlig, agus le taic bho MG ALBA a-rithist, chunnacas fàs cunbhalach san àireamh dhaoine a tha a' cleachdadh an làraich-lìn, agus b' e am Faclair bu mhotha air an robh daoine a' coimhead.

Chaidh rannsachadh farsaing – nàdar de mheasadh na buaidhe air cànain – a dhèanamh air a' bhuidhe a th' aig na meadhanan Gàidhlig air cleachdadh is ionnsachadh na Gàidhlig. Chaidh seo a dhèanamh ann an co-bhuinn ri MG ALBA, agus mar phàirt dheth chaidh còrr is 1,100 ceisteachan air-loidhne a lìonadh a-steach agus chaidh còig buidhnean a chur air chois le daoine aig an robh ùidh sa chùis. Cuidichidh toraidhean an rannsachaidh seo le bhith a' dealbh phlanaichean airson a bhith a' maoinachadh ghoireasan ionnsachaidh ùra.

We congratulate Comhairle nan Eilean Siar and its partners on their work in developing e-Sgoil, the initiative that looks to provide more access to curriculum subjects in Gaelic through online classes, across the Western Isles, and further afield. In the initial set-up year Gàidhlig, History and Music have all been delivered through the medium of Gaelic. The e-Sgoil initiative is now moving into its first full year of delivery, providing a broad general education through the medium of Gaelic across Scotland.

In the higher education sector, it has been heartening to see developments such as the new BA (Hons) Gaelic and Education course at Sabhal Mòr Ostaig beginning in 2017/18, and the students on the current MA (Hons) Primary Education with Gaelic at the University of Edinburgh entering their third year.

Partnership is at the heart of the work that Bòrd na Gàidhlig does, and with the support of MG ALBA the Language Advisory Committee has been formed and this has seen the development of LEACAG, an inter-university project to develop new online resources for the Gaelic language. These resources are aimed at supporting the use of natural, idiomatic Gaelic, in such fields as education, media and formal publications.

The online language learning resource **LearnGaelic.scot** remains a key initiative for Bòrd na Gàidhlig, again working with MG ALBA, and 2016-17 saw a continued steady growth in the usage of the site, with the Dictionary continuing to attract most visits.

Extensive research – effectively a linguistic impact assessment – was conducted into the impact of Gaelic media on Gaelic learning and usage. This was undertaken in partnership with MG ALBA, and included over 1,100 online surveys and five focus groups. The results of this research will inform strategies for commissioning new learning resources.



Tha conaltradh is co-obrachadh le coimhearsnachdan ionadail air feadh Alba fìor chudromach do dh'amasan is cinn-uidhe a' Bhùird, agus tha sinn air a bhith ag obair, agus cumaidh sinn oirnn ag obair, còmhla ri buidhnean is pròiseactan coimhearsnachd leithid Cheòlas ann an Uibhist a Deas a thaobh Cnoc Soilleir, ionad ealain is foghlaim Ghàidhlig; An Àirigh, ann an Sruidh, faisg air a' Mhanachainn, a tha na iomairt shòisealta a bhios ag obair le sgoiltean, tidsearan agus a' choimhearsnachd ionadail; agus am pròiseact 'Gàidhlig sa Choimhearsnachd' ann an sgìre Pheairt is Cheann Rois far a bheil Comhairle Pheairt is Cheann Rois a' libhrigeadh prògram de chothroman ionnsachaidh Gàidhlig do dhaoine de gach aois ann an coimhearsnachdan na sgìre.

Air feadh na bliadhna tha Bòrd na Gàidhlig air cumail air a' toirt taic do bhuidhnean leithid Fèisean nan Gàidheal, Stòrlann, Comhairle nan Leabhraichean, An Comunn Gàidhealach agus Comunn na Gàidhlig leis an obair a bhios iad a' dèanamh ann an coimhearsnachdan, le buidhnean òigridh, agus ann a bhith cur sgrìobhadh, foillseachaidhean, tachartasan agus fèisean Gàidhlig air adhart agus a thaobh a bhith a' cruthachadh stuthan taice do sgoiltean is do phàrantan.

Engagement with local communities throughout Scotland is, and remains, crucial to the Bòrd achieving its aims and objectives and we have worked and will continue to work closely with community groups and projects such as Ceòlas in South Uist in relation to the Cnoc Soilleir Gaelic education and arts centre development; An Àirigh in Struy, near Beaulay, which is a social enterprise working with schools, teachers and the local community; and the Gaelic in the Community project in Perth and Kinross in which Perth and Kinross Council delivers a programme of Gaelic learning opportunities for people of all ages within communities across the area.

Throughout the year Bòrd na Gàidhlig continued to support the work of organisations such as Fèisean nan Gàidheal, Stòrlann, Comhairle nan Leabhraichean, An Comunn Gàidhealach and Comunn na Gàidhlig in the work that they do in communities, with youth groups, in promoting Gaelic writing and publications and events and festivals and in the provision of support materials to schools and parents.

Tha ceanglaichean eadar-nàiseanta cudromach cuideachd, agus air feadh na bliadhna chùm Bòrd na Gàidhlig air a' togail cheanglaichean le coimhearsnachdan is buidhnean ann an Ceap Breatann agus Èirinn. Cuideachd, thug sinn taic don obair aig a' Bhuidheann-obrach aig Comhairle Bhreatainn is na h-Èireann airson Chànanan Dùthchasach, Mhion-chànanan is Chànanan Nach Eil air an Cleachdadh cho Mòr, nuair a bha coinneamh, le Ministearan, aca ann an Dùn Èideann sa Mhàrt 2017.

Tha cùisean air atharrachadh san 12 mìos a dh'fhalbh aig Bòrd na Gàidhlig seach gu bheil an ùine aig grunn de na Buill air tighinn gu crìch. Às leth a' Bhùird, bu toigh leam mo thaing dhùrachdach a thoirt do Cholla Dòmhnallach, Iain MacLeòid agus Fiona O'Hanlon airson na h-obrach a rinn iad agus an dicheall a nochd iad mar Bhuill a' Bhùird agus ann a bhith toirt cùis na Gàidhlig air adhart, air adhart, agus do Faye NicLeòid airson a bhith na Cathraiche air a' Chomataidh Sgrùdaidh is Rianachd Chunnartan air feadh na bliadhna. Bu toigh leam taing shònraichte a thoirt do dh'Ealasaid Nic an t-Saoir airson na h-obrach a rinn i mar Bhall agus Cathraiche Eadar-amail a' Bhùird.

Chuir sinn fàilte air Ailean Caimbeul, Fiona Dunn, Jennifer Gilmour agus Màiri Anna NicUalraig mar Bhuill ùra a thòisich air 1 Giblean 2017, agus tha iad sin a' tighinn thugainn le eòlas, sgilean agus tàlantan a tha mi cinnteach a chuireas gu mòr ri obair a' Bhùird Stiùiridh gus ar n-amasan is cinn-uidhe a ruighinn airson na Gàidhlig.

Bu toigh leam a chlàradh gu poblach cho fada 's a tha mi an comain nam Ball eile air a' Bhòrd Stiùiridh airson na taice aca agus an dealas a tha iad air nochdadh san obair a rinn iad do Bhòrd na Gàidhlig sa bhliadhna a dh'fhalbh. Tha mi a' coimhead air adhart ri bhith ag obair còmhla riutha san ùine air thoiseach.

Tha an conaltradh a nì daoine rinn agus na beachdan a gheibh sinn bhuapa cudromach dhuinn mar bhuidhinn phoblaich, co-dhiù a nì iad sin tron eadar-lìon no tro mhodhan-conaltraidh eile no tro bhith bruidhinn rinn aig tachartasan is coinneamhan poblach far a bheil daoine bho Bhòrd na Gàidhlig an làthair. Tha sinn a' cur fàilte mhòr air agus sùim mhòr anns an t-seòrsa conaltraidh sin, agus tha sinn a' coimhead air adhart ri bhith cumail co-dhiù a dhà de na coinneamhan Bùird againn taobh a-muigh Inbhir Nis, tha aonan gu bhith ann an Loch Abar agus tèile ann an Uibhist a dh'aithghearr.

Mu dheireadh, bu toigh leam mo thaing a thoirt don Cheannard, Shona NicIllinnein, agus an sgioba aice airson na h-obrach cruaidh a bhios iad a' dèanamh airson ar luchd-ùidhe, coimhearsnachdan agus luchd-compàirt air feadh Alba agus thall thairis feuch an tig cànan is cultar na Gàidhlig am feabhas san ùine air thoiseach.

Ailean Dòmhnallach
Cathraiche

International links are also important and throughout the year Bòrd na Gàidhlig has continued to build relationships with communities and organisations in Cape Breton and Ireland and has contributed to the work of the British-Irish Council's Indigenous, Minority and Lesser-Used (IML) Languages workstream through its Ministerial meeting held in Edinburgh in March 2017.

The past 12 months has been a period of change within Bòrd na Gàidhlig as the tenure of several Board members came to an end. On behalf of the Bòrd, I would like to express my sincere thanks to Coll MacDonald, John MacLeod and Fiona O'Hanlon for their commitment and contribution to the furtherance of the Gaelic language during their time as Board members, and Faye MacLeod for chairing the Audit and Risk Management Committee during the year. I would particularly like to thank Betty McAtear who served both as board member and as an Interim Chair of the Bòrd.

We welcomed Allan Campbell, Fiona Dunn, Jennifer Gilmour and Mary Ann Kennedy to the Board with effect from the 1 April 2017 and they bring with them a mix of expertise, skills and talents which I am sure will add considerably to the work of the Board in achieving our aims and objectives for Gaelic.

I would like to place on record my thanks to my fellow Board members for their continuing support and enthusiasm and contributions to the work of the Bòrd over the past year. I look forward to working together with them in the future.

Feedback and communication is important to us as a public-sector organisation whether we receive it via the online community or other correspondence, or in public at the various public meetings and events at which Bòrd na Gàidhlig is represented. We very much welcome and value this input, and we look forward to holding at least two of our full Board meetings outside of Inverness, with Lochaber and Uist scheduled in the near future.

Finally, my thanks go to our Ceannard, Shona MacLennan, and her team who continue to work tirelessly with our stakeholders, communities and partners throughout Scotland and abroad for the long-term well-being of the Gaelic language and culture.

Allan MacDonald
Cathraiche



Shona NicIllinnein
Ceannard

Shona MacLennan
Ceannard

LÈIRMHEAS A' CHEANNAIRD

RO-RÀDH

A' coimhead air ais air a' chiad bhliadhna agam mar Cheannard, tha mi den bheachd gur e bliadhna shoibheachail a bh' ann don Bhòrd – bliadhna far am faca sinn fàs is adhartas ann am foghlam Gàidhlig, san inbhe laghail aig foghlam Gàidhlig, san àireimh de bhuidhnean poblach a tha a' dealbh is a' cur Phlanaichean Gàidhlig an gnìomh, sna h-ealain, ann an obair chom-pàirteach le bhuidhnean eile agus, aig àm nuair a tha ionmhas poblach glè ghann, fhuair sinn an aon ìre de mhaoineachadh 's a fhuair sinn an-uiridh.

Am measg na chaidh a choileanadh air feadh na bliadhna, chaidh obair fìor chudromach a dhèanamh gus cùisean foghlaim agus planadh airson na Gàidhlig a thoirt air adhart. Sa Ghearran am-bliadhna, agus air an dearbh latha a chaidh na cumhachan Gàidhlig aig Achd an Fhoghlaim (Alba) 2016 a chur an gnìomh, dh'fhoillsich sinn an Stiùireadh Reachdail airson Foghlam Gàidhlig aig Prìomh Oifis Comhairle na Gàidhealtachd. Tha an Stiùireadh a' dèanamh tuilleadh mìneachaidh air na cumhachan sin a tha neartachadh nan còraichean aig pàrantan a tha a' cur tagradh a-steach airson foghlam tron Ghàidhlig airson an cuid chloinne agus, airson a' chiad uair riamh, tha e a' sealltainn gu soilleir dè bu chòir do phàrantan a bhith a' sùileachadh airson an cuid chloinne ma tha iad ann am foghlam Gàidhlig.

Chaidh an Stiùireadh ullachadh le Buidheann-obrach, air an robh Brus Robasdan na chathraiche, agus le riochdairean air bho ùghdarrasan ionadail, COSLA, Foghlam Alba, Riaghaltas na h-Alba agus Bòrd na Gàidhlig, agus bu mhath leam taing gu sònraichte a thoirt do Bhrus Robasdan airson na rinn e mar chathraiche. Bu mhath leam cuideachd taing a thoirt do na daoine agus na buidhnean a chuidich leis a' cho-chomhairleachadh agus a chuir

CEANNARD'S REVIEW

INTRODUCTION

Looking back at my first year as Ceannard (CEO) I believe that it has been a successful year for the Bòrd – a year in which we have seen growth in Gaelic education, in the legal standing of Gaelic education, in the number of public bodies developing and implementing Gaelic Language Plans, in the arts sector, in partnership working with other organisations and, in a challenging financial climate, we retained the same level of funding as last year.

Two of the most important pieces of work this year were in education and in language planning. In February this year, and on the day that the Gaelic provisions of the Education (Scotland) Act 2016 came into being, we launched the Statutory Guidance for Gaelic Education at Highland Council. The Guidance provides clarification for those provisions which strengthen the rights of parents who request Gaelic medium education for their children and, for the first time, sets out clearly what parents can expect in Gaelic education.

The Guidance was prepared by a Core Group, chaired by Bruce Robertson, and consisted of representatives from local authorities, COSLA, Education Scotland, Scottish Government and Bòrd na Gàidhlig and I would like to thank Bruce Robertson in particular for his role as chair. I would also like to thank all the people and organisations which contributed and responded to the consultation process. Over 240 responses were

freagairt a-steach. Fhuaras còrr is 240 freagairt, comharra gu math soilleir air mar a bha beachdan làidir ag daoine air a' chùis chudromaich seo.

Tha Bòrd na Gàidhlig cuideachd air a bhith ag ullachadh an treas Plana Cànain Nàiseanta Gàidhlig. Thòisich an obair sin le seiminear ann an Dùn Èideann far an do nochd deagh shluagh agus le rannsachadh, a chaidh a bharantachadh, air a' bhuaidh a tha air a bhith aig an dàrna Plana Nàiseanta air cùisean gu ruige seo. Mar thoradh air an obair sin, agus na beachdan a fhuaras ann an co-chomhairleachadh farsaing a thòisich sa Ghearran 2017 agus a mhair 12 seachdain, chaidh an treas Plana a dhealbh agus a chur gu Ministearan na h-Alba, agus aig an àm aig a bheil mi a' sgrìobhadh seo tha iad a' beachdachadh air an dreachd sin.

Mar phàirt den cho-chomhairleachadh, chaidh coinneamhan is seiseanan fiosrachaidh a chumail còmhla ri caochladh bhuidhnean poblach is coimhearsnachd. Nam measg bha ùghdarrasan ionadail, buidhnean poblach leithid MG ALBA, Iomairt na Gàidhealtachd is nan Eilean agus Alba Chruthachail, oilthighean, agus buidhnean coimhearsnachd leithid bhuidhnean ealain, urrasan leasachaidh agus, gu dearbh, buidhnean leasachaidh Gàidhlig. Cuideachd, chùm sinn grunn choinneamhan poblach gus bruidhinn gu h-àraidh air na bhathar a' moladh a chur sa Phlana. Chaidh tòrr bheachdan a thoirt seachad air an dreachd den Phlana, le daoine ann an Alba agus bho thall thairis, agus bu mhath leam taing a thoirt don a h-uile duine is buidheann a ghabh pàirt sa cho-chomhairleachadh.

B' i an teachdaireachd a bu làidire a thàinig às a' cho-chomhairleachadh, gum feum cleachdadh na Gàidhlig a bhith aig cridhe ar n-obrach agus sinn ag amas air fàs a thoirt air an àireamh dhaoine a tha ag ionnsachadh agus a' cleachdadh na Gàidhlig agus Ìomhaigh cànan is cultar na Gàidhlig a chur air adhart.

DÙBHLAIN IS COTHROMAN

Aig a' Bhòrd, tha sinn den bheachd gu bheil iomadh raon ann far a bheil cothroman gus feum a dhèanamh do chànan is cultar na Gàidhlig. Tha sin gu h-àraidh fìor a thaobh mar a thathar gu mòr a' gabhail ris gu bheil sgoilearan ann am foghlam tron Ghàidhlig a' ruighinn air ìrean-coileanadh àrda nan cuid foghlaim, agus tha am Bòrd a' gabhail ris gun urrainn do dh'fhoghlam taic a thoirt don chànan air feadh Alba, gun gabh com-pàirteachasan a stèidheachadh le buidhnean leithid OGE agus gum bu chòir dhuinn daoine a bhrosnachadh gu bhith cleachdadh Gàidhlig mar am prìomh chànan coimhearsnachd ann an coimhearsnachdan dùthchail.

received, a very healthy indication of the strength of opinion on this important matter.

Bòrd na Gàidhlig has also been engaged in the development of the third National Gaelic Language Plan. The process started with a well-attended seminar held in Edinburgh and the commissioning of research into the impact to date of the second National Plan. These inputs, combined with an extensive 12-week public consultation process from February 2017, have led to the submission of the third Plan to Scottish Ministers, who, at the time of writing, are considering the draft.

The consultation process involved meetings and information sessions with a wide range of public and community bodies. These included local authorities, public bodies such as MG ALBA, Highlands and Islands Enterprise and Creative Scotland, universities, and community groups such as arts organisations, development trusts and, of course, Gaelic development bodies. We also hosted a number of public meetings held specifically to discuss the proposed content of the Plan. The draft Plan also attracted a significant level of interest and comment, from Scotland and overseas, and I would like to express my thanks to all those people and organisations that took part in this process.

The strongest message to have come out of the consultation process is that using Gaelic must be at the heart of all our work to bring growth in the numbers learning and using Gaelic and to raise the profile of the Gaelic language and culture.

CHALLENGES AND OPPORTUNITIES

At the Bòrd, we believe that Gaelic language and culture can benefit from opportunities in a wide range of fields. In particular, the level of attainment for pupils in Gaelic medium education is well-recognised and the Bòrd recognises that growth in Gaelic medium education can continue to support the language across Scotland, that partnerships with organisations such as UHI can be developed and that the use of Gaelic as the main community language in rural communities should be encouraged.

Tha sinn cuideachd a' gabhail ris gu bheil grunn dhùbhlain ron Ghàidhlig, leithid na mì-chinnt a tha Brexit ag adhbharachadh agus mar a thathar a' dol a chall taic-airgid bhon Roinn Eòrpa; an suidheachadh ionmhasail san roinn phoblaich; ro-mheasaidhean air àireamh an t-sluaigh, gu h-àraidh ann an sgìrean far a bheil Gàidhlig fhathast air a bruidhinn le cuid mhath den t-sluaigh; agus a' fastadh is a' gleidheadh thidsearan. Tha am Bòrd cuideachd a' faicinn buidseat nas lugha no buidseat a tha fuireach aig an aon ìre do MG ALBA mar dhùbhlain, oir bheir sin buaidh air mar a thig BBC ALBA air adhart, agus tha an t-seirbheis sin fìor chudromach don Ghàidhlig.

FOGHLAM IS NA TRÀTH-BHLIADHNAICHEAN

Tha Bòrd na Gàidhlig a' meas foghlam nan tràth-bhliadhnaichean mar raon glè chudromach agus sa bhliadhna a dh'fhalbh chùim am Bòrd air ag obair ann an com-pàirt ri Comann nam Pàrant gus maoinachadh luach £90,000 fhaighinn bhon Chrannchur Nàiseanta airson phròiseactan a thachras san ùine 2016-2019.

A thuilleadh air sin, fhuair 36 buidhnean a bharrachd, agus sin a' ciallachadh gu bheil 75 uile-gu-lèir ann a-nis, maoinachadh airson pròiseactan a tha amas air clann aois 0-5. Cumaidh am Bòrd air ag obair còmhla ri Riaghaltas na h-Alba gus meudachadh a thoirt air seirbheisean cùraim-chloinne tron Ghàidhlig, thoradh tha iad sin deatamach ma tha fàs a' dol a thighinn air FtG.

Sa bhliadhna a dh'fhalbh, thàinig àrdachadh air an àireamh chloinne a tha ann am foghlam bun-sgoile tron Ghàidhlig bho 3,004 gu 3,145, àrdachadh de 4.8%. Cuideachd, chaidh an àireamh sgoilearan a tha gabhail co-dhiù aon chuspair tron Ghàidhlig san àrd-sgoil an àirde, bho 1,193 gu 1,274, àrdachadh de 6.6%.

Bidh daoine gu tric a' comharrachadh gainnead thidsearan mar nì a tha a' cur bacadh air fàs ann am foghlam tron Ghàidhlig agus tha e mar phrìomh amas do Bhòrd na Gàidhlig fhathast dèiligeadh ri sin. Tha an sgeama maoinachaidh aig a' Bhòrd airson oileanaich teagaisg Gàidhlig a' tabhann thabhartasan do dh'oileanaich a tha a' toirt a-mach teisteanas teagaisg for-cheuma, a' dèanamh trèanadh aig ìre fo-cheuma airson a bhith nan tidsear agus tha an sgeama a' tabhann thabhartasan a bharrachd do dhaoine a tha a' fàgail obair làn-ùine airson cùrsa teagaisg Gàidhlig a dhèanamh. Thug sinn taic-airgid do dh'oileanaich a bha a' dèanamh trèanadh ann am foghlam Gàidhlig agus fhuair 33 oileanaich thabhartasan luach mu £40,000 uile-gu-lèir ann an 2016/17.

We recognise that Gaelic also faces a number of challenges including the ongoing uncertainty surrounding Brexit and the loss of European funding; the fiscal climate in the public sector; demographic projections, particularly in areas where Gaelic is still spoken to a wide extent; and teacher recruitment and retention. The Bòrd also sees a standstill or reduced budget for MG ALBA as a major challenge to the future growth of BBC ALBA which is vital to the Gaelic language.

EDUCATION AND EARLY YEARS

Bòrd na Gàidhlig places great emphasis on the importance of early years' education and the past year has seen the Bòrd continue to partner with Comann nam Pàrant to source £90,000 of funding annually from the National Lottery for projects over the period 2016-2019.

In addition to this, a further 36 groups, making 75 in total, have been awarded funding for projects targeting the 0-5 years age group. The Bòrd will also continue to work with the Scottish Government on growing childcare provision through the medium of Gaelic as this is essential to continued growth in GME.

In the past year, the number of children in Gaelic medium primary education increased from 3,004 to 3,145, an increase of 4.8%. The number of pupils taking at least one subject in Gaelic in high school also grew, from 1,193 to 1,274, an increase of 6.6%.

The lack of teachers is often highlighted as a barrier to the growth of Gaelic medium education and this is an area that remains a strategic priority for Bòrd na Gàidhlig. The Bòrd's funding scheme for Gaelic teaching students provides grants for students undertaking a post-graduate teaching qualification, undergraduate teacher training as well as top-up funding for those leaving full-time employment to undertake a Gaelic teaching course. We provided financial support to students undertaking training in Gaelic education and 33 students were granted a total of c£40k funding in 2016/17.

Tha Bòrd na Gàidhlig fhathast a' tabhann maoineachadh tron bhuidseat airson a' Chùrsa Bhogaidh Ghàidhlig do Luchd-teagaisg agus tro phròiseactan eile a chuidicheas tidsearan gu bhith leasachadh an cuid sgilean. Tha fios againn air na dùbhlain a th' ann a thaobh a bhith a' gleidheadh thidsearan agus leasachadh dreuchdail do thidsearan Gàidhlig, agus mar sin tha am Bòrd a' cumail air a' toirt taic do dh'Acadamaidh nan Iomairtean Sòisealta airson a bhith a' toirt seachad Teisteanas Neach-stiùiridh ann am Foghlam tron Ghàidhlig. Tha an trèanadh a gheibhear leis an Teisteanas airson Neach-stiùiridh a' toirt taic do thidsearan ùra agus do thidsearan a tha ann an dreuchdan aig ìre nas àirde san sgoil gus na sgilean aca a leasachadh mar thidsearan sa chlas agus mar luchd-stiùiridh ùra san roinn. Gu ruige seo, tha 20 neach air an Teisteanas seo a thoirt a-mach agus fhuair e barantas bho Cholaiste na h-Alba airson Foghlaim is Ceannais san t-Sultain 2016.

Rinn sinn toileachas ris mar a thòisich e-Sgoil a chaidh a chur air bhonn sna h-Eileanan Siar ann an 2016/17, pròiseact a fhuair maoineachadh bhuanne, agus bho Riaghaltas na h-Alba agus Comhairle nan Eilean Siar. Sa chiad bhliadhna aige, chaidh prìomh ionad a stèidheachadh airson an obair a stiùireadh agus goireasan is siostaman a dhealbhadh gus teagasg a thoirt seachad tro theicneòlas. Fiù 's sa chiad ìre den phròiseact, tha e air teagasg Gàidhlig a libhrigeadh ann an Obar Dheathain a rinn cinnteach gum b' urrainn do sgoilearan cumail orra leis an fhoghlam Ghàidhlig aca a dh'aindeoin 's mar a bha gainnead thidsearan sa bhaile.

Cuideachd, thug Bòrd na Gàidhlig taic do LearnGaelic.scot, goireas air-loidhne do luchd-ionnsachaidh na Gàidhlig agus do dhaoine a tha airson na sgilean cànan aca a leasachadh. Thug sinn taic, còmhla ri ar luchd-compàirt MG ALBA, don làrach-lìn agus chaidh an goireas Beag air Bheag a chur ris am-bliadhna. Chaidh tadhal air an làrach-lìn 640,966 tursan rè na bliadhna agus chaidh sealltainn air na duilleagan cha mhòr dà mhillean turas.

TAIC DO PHLANAICHEAN GÀIDHLIG AGUS DO PHRÒISEACTAN

Air feadh na bliadhna tha Bòrd na Gàidhlig air taic a thoirt do 60 pròiseact leasachaidh airson cànan is cultar na Gàidhlig ann an iomadh ceàrnaidh de dh'Alba tro Mhaoin Buileachaidh Achd na Gàidhlig. Nam measg bha:

- Na h-Eileanan Siar – Luchd-obrach Taic Ghàidhlig do dh'Òigridh is don Choimhearsnachd
- Fìobha – A' toirt na Gàidhlig air adhart ann an coimhearsnachdan Fhìobha

Bòrd an Gàidhlig continues to make funding available through the Gaelic Immersion for Teachers (GIFT) budget and other teacher development projects. We are aware of the challenges with regard to retention and in career development for Gaelic medium teachers and so the Bòrd continues to support the Social Enterprise Academy for the delivery of its Gaelic medium Award in Leadership. The Award in Leadership supports newly-qualified teachers and those in promoted positions to develop skills as classroom practitioners and emerging leaders for the sector. To date, 20 have successfully completed the Award and it was accredited by the Scottish College for Education and Leadership in September 2016.

We welcomed the establishment of the innovative e-Sgoil project in the Western Isles during 2016/17, which we co-funded with Scottish Government and Comhairle nan Eilean Siar. In its initial year, it established the hub from which it would operate and developed resources and systems to deliver teaching through technology. Demonstrating its potential even in its initial phase, it delivered Gaelic language teaching in Aberdeen to ensure pupils were able to continue their education despite staff shortages.

Bòrd na Gàidhlig also supported LearnGaelic.scot, the online resource for Gaelic learners and those looking to improve their language skills. Along with partners MG ALBA, we invested in the website which saw the addition this year of the Beag air Bheag resource. During the year, the site had 640,966 visits and almost two million page views.

Gaelic Language Plans and Project Support

Bòrd na Gàidhlig has throughout the year supported 60 Gaelic language and cultural development projects in many different localities throughout Scotland through the Gaelic Language Implementation Fund (GLAIF). These have included:

- Western Isles – Gaelic Youth and Community Support Workers
- Fife – Developing Gaelic in the community of Fife

- Earra-Ghàidheal – An t-Ionad Coimhearsnachd Gàidhlig, Furan, san Òban
- Obar Dheathain – Adhartachadh na Gàidhlig ann an Obar Dheathain
- Peairt – Tachartasan às dèidh na sgoile le Club Gàidhlig
- Glaschu – An Lòchran: A’ toirt air adhart is a’ cur air adhart nan ealain Gàidhlig
- Uibhist a Deas – Ceòlas: Cnoc Soilleir agus leasachaidhean a thaobh teagasg na Gàidhlig

Tha am Bòrd a’ cumail air a’ toirt taic don Duais Foghlaim Ghàidhlig aig Duaisean Foghlaim na h-Alba agus bha sinn fìor thoilichte nuair a bhuannaich Sgoil Abercorn an Duais Foghlaim Ghàidhlig aig na Duaisean, mar thoradh air an obair a bhios an sgoil a’ dèanamh gus taic a thoirt do dhaoine òga le feuman taice a bharrachd.

Rinn an com-pàirteachas againn le Media Scotland feum mòr a-rithist ann a bhith a’ togail ìomhaigh na Gàidhlig am measg sluagh na h-Alba. Shoirbhich gu mòr le Duaisean Gàidhlig na h-Alba a-rithist ann an 2016 mar thachartas a tha a’ comharrachadh sàr-obair a thaobh cànan is cultar na Gàidhlig air feadh iomadh raon de bheatha dhaoine ann an Alba agus bha Bòrd na Gàidhlig glè thoilichte a bhith an sàs ann a-rithist. Chaidh 9 diofar dhuaisean a thoirt seachad agus chaidh Urram nan Gàidheal a bhuileachadh air Anna NicSuain airson na h-obrach a tha i air a dhèanamh an lùib foghlaim agus sa choimhearsnachd.

Tha Bòrd na Gàidhlig den bheachd gu bheil obair chom-pàirteach fìor chudromach agus tha sinn air cumail oirnn ag obair gu dlùth còmhla ri diofar bhuidhnean air grunn phròiseactan air feadh na bliadhna a dh’fhalbh.

Tha an taic a gheibh daoine òga gus Gàidhlig a chleachdadh taobh a-muigh na sgoile fhathast cudromach agus sa bhliadhna a dh’fhalbh thug sinn taic-airgid don phròiseact ùr aig Comunn na Gàidhlig – Spòrs Gàidhlig. Leis a’ phròiseact seo thathar ag amas air trèanadh a thoirt do dh’oidean a stiùireas cur-seachadan air a’ bhlàr a-muigh sa Ghàidhlig agus a bhios comasach an uair sin air cur-seachadan a stiùireadh do dhaoine òga sa Ghàidhlig. Tha tachartasan ealain tron Ghàidhlig ann mu thràth.

Tha am Bòrd, còmhla ris an Lanntair ann an Steòrnabhagh, Iomairt na Gàidhealtachd is nan Eilean agus Alba Chruthachail, air taic a thoirt seachad gus Oifigear Ealain Ghàidhlig fhadstadh a tha stèidhichte san Lanntair. Cuideachd sa chom-pàirteachas tha Sabhal Mòr Ostaig, agus ionadan-ealain san Eilean Sgitheanach, Uibhist a Tuath agus Uibhist a Deas.

- Argyll – Furan Gaelic Community Centre in Oban
- Aberdeen – Gaelic development in Aberdeen City
- Perth – Club Gàidhlig after-school activities
- Glasgow – An Lòchran Gaelic Arts promotion and development
- South Uist – Ceòlas: Cnoc Soilleir and Gaelic teaching development

The Bòrd also continues to support the Gaelic Education Award at the Scottish Education Awards and we were delighted to see Abercorn School win the Gaelic Education Award at the Awards, in recognition of the work that the school does in supporting young people with additional support needs.

Our partnership with Media Scotland again proved valuable in raising the profile of Gaelic in Scottish life. The Scottish Gaelic Awards 2016 was another excellent event celebrating the Gaelic language and culture across many different areas of life in Scotland and Bòrd na Gàidhlig was once again delighted to be involved. There were winners in nine categories and Annie MacSween was presented with the lifetime achievement award for her work in education and the community.

Bòrd na Gàidhlig places great emphasis on partnership working and we have continued to work closely with a range of different organisations on a number of projects throughout the past year.

The support for young people to use Gaelic outwith school remains important and during the year, we funded Comunn na Gàidhlig’s new project – Spòrs Gàidhlig. This aims to deliver training for Gaelic-speaking outdoor activity instructors who will then lead activities for young people through the medium of Gaelic, adding to the arts-based events that are already available.

The Bòrd, along with An Lanntair Arts Centre in Stornoway, Highlands and Islands Enterprise and Creative Scotland, has supported the employment of a Gaelic Arts Officer based in An Lanntair. The partnership includes Sabhal Mòr Ostaig as well as arts centres in Skye, North Uist and South Uist.

POILITIGS IS CÙISEAN EADAR-NÀISEANTA

Cumaidh sinn oirnn a' toirt taic do dh'obair Buidheann Thar-Phartaidh na Gàidhlig agus bu mhath leam taing a thoirt do bhuill na buidhne airson na h-obrach aca agus do Cheit Fhoirbeis BPA airson a bhith a' stiùireadh na buidhne agus airson a cuid taice don Ghàidhlig. Air feadh na bliadhna, chuala a' Bhuidheann deasbadan air: ullachadh an Stiùiridh Reachdail airson Foghlam Gàidhlig, an treas Plana Cànanain Nàiseanta Gàidhlig, craoladh, inbhe UNESCO airson na Gàidhlig, feuman taice a bharrachd airson ionnsachadh, agus grunn chuspairean eile.

Chaidh iarraidh air Bòrd na Gàidhlig taisbeanadh a dhèanamh air ar n-obair agus air an dreachd den treas Plana Cànanain Nàiseanta Gàidhlig airson coinneamh, le Ministearan, den bhuidheann-obrach aig Comhairle Bhreatainn is na h-Èireann airson Chànanan Dùthchasach, Mhion-chànanan is Chànanan Nach Eil air an Cleachdadh cho Mòr nuair a choinnich iad ann an Dùn Èideann sa Mhàrt 2017. B' e cothrom feumail a bha sin gus innse do na dùthchannan eile mun obair againn agus gus ceanglaichean ùra thogail agus ceanglaichean a bh' ann mu thràth a dhaingnachadh.

Chaidh coinneamh eadar-nàiseanta eile a chumail air an latha mu dheireadh den bhliadhna ionmhais nuair a choinnich na cathraichean is ceannardan aig Bòrd na Gàidhlig is Foras na Gaeilge ann an Glaschu. Bha e math cothrom fhaighinn ceanglaichean nas làidire a thogail eadar an dà chànan agus tha Bòrd na Gàidhlig a' coimhead air adhart ri bhith neartachadh nan ceanglaichean sin sna bliadhnaichean ri teachd.

IONMHAS

Dh'fhuirich maoinachadh Bhòrd na Gàidhlig aig cha mhòr an aon ìre ri 2015/16, le maoinachadh luach £5.354m (£5.404m ann an 2015/16) bho Riaghaltas na h-Alba agus £0.161m de mhaoineachadh bho thobraichean eile (£0.230m ann an 2015/16). Bha atharrachadh ann air sàillibh maoinachadh a bharrachd airson phròiseactan ann an 15/16. Sa bhliadhna a dh'fhalbh, thug sinn taic luach £4.383m do chòrr is 300 buidheann (£4.686m in 2015/16). Nam measg bha 13 buidhnean, a gheibh maoinachadh gu cunbhalach, is pròiseactan eile a tha a' ruith thar ùine fhada a bhios a' faighinn maoinachadh bho bhliadhna gu bliadhna. Tha e fhathast na dhùbhlan do na buidhnean seo maoinachadh fhaighinn bho àiteachan eile agus tha sin a' ciallachadh nach eil cinnt ann a thaobh dè thachras san ùine air thoiseach. Nuair a tha Bòrd na Gàidhlig a' dealbh nam prìomhachasan san ath Phlana Cànanain Nàiseanta Ghàidhlig, bheir sinn sùil as ùr air ar n-amasan is poileasaidhean maoinachaidh gus dèanamh cinnteach gu bheil iad freagarrach airson a' Phlana ùir.

POLITICAL AND INTERNATIONAL

We continue to support the work of the Scottish Parliament Cross-Party Group on Gaelic and I would like to pass on my thanks to the members of the group for their input and also to Kate Forbes MSP for her leadership of the group and her commitment to Gaelic. During the year, the Group heard debates on the development of the Statutory Guidance on Gaelic Education, the third National Gaelic Language Plan, broadcasting, UNESCO status for Gaelic, additional support needs for learning, and a wide range of other topics.

Bòrd na Gàidhlig was invited to present information on its work and on the draft third National Gaelic Language Plan to a Ministerial meeting of the Indigenous, Minority and Lesser Used Languages workstream of the British/Irish Council when it met in Edinburgh in March 2017. This was a useful opportunity to inform other jurisdictions of our work and to renew old connections and establish new ones.

A further international meeting was held on the last day of the financial year when the chairs and Ceannards of Bòrd na Gàidhlig and Foras na Gaeilge met in Glasgow. The opportunity to develop stronger links between the two languages was welcome and the Bòrd looks forward to strengthening this over the coming years.

FINANCIAL

Funding for Bòrd na Gàidhlig was maintained at a similar level to that of 2015/16, with £5.354m of funding (£5.470m in 2015/16) from Scottish Government and £0.161m of other funding (£0.164m in 2015/16). The change was due to additional funding for projects during 15/16. During the year, we assisted over 300 organisations with the funding provided totalling £4.383m (£4.686m in 2015/16). This includes the 13 regularly-funded organisations and other long-term projects which received funding on an annual basis. The access to other funding for these organisations remains challenging which in turn creates uncertainty over the future. In preparing for the priorities in the next National Gaelic Language Plan, Bòrd na Gàidhlig will review its funding strategies and policies to ensure that they are fit for purpose for the new Plan.

Tha dùbhlann ann fhathast a thaobh an uallaich a tha tighinn oirnn nuair a dh'fheumas sinn cumail ris na Crichean Tiomnaichte airson Chosgaisean a tha Riaghaltas na h-Alba a' stèidheachadh airson chosgaisean ruith. Chaidh an t-uallach sin a lùghdachadh gu ìre ri linn atharraichean san sgioba-obrach sa bhliadhna a dh'fhalbh, ach bidh daonnan againn ri rian a chumail air cosgaisean ruith.

CÙISEAN OBRACH

Sa bhliadhna a dh'fhalbh, choilean Bòrd na Gàidhlig 94% de na Prìomh Chomharran Coileanaidh (PCC) againn; bha aon PhCC ann nach robh ri choileanadh tuilleadh. Dh'obraich an luchd-obrach gu dìcheallach air feadh na bliadhna gus an ìre-coileanaidh seo a thoirt gu buil. Rinn an sgioba stiùiridh, air an robh structar ùr, adhartas nach beag ann a bhith a' cur shiostaman is mhodhan-obrach an sàs, gu h-àraidh a thaobh a bhith a' dèanamh sàr-obair chom-pàirteach le buidhnean Gàidhlig is poblach air feadh Alba.

Aon atharrachadh mòr a bh' ann don Bhòrd, 's e mar a chaidh Mona Wilson a chur an dreuchd mar Stiùiriche Foghlam na Gàidhlig san Iuchar 2016. Tha Mona air tighinn thugainn le pailteas eòlais air raon an fhoghlaim agus tha i air a bhith ag obair an lùib foghlam tron Ghàidhlig bho 1988, agus b' e an dreuchd mu dheireadh a bh' aice Àrd-òraidiche ann an Gàidhlig aig Oilthigh Srath Chluaidh, agus tha i air a bhith an sàs ann an Ciad-fhoghlam Luchd-teagaisg fad iomadh bliadhna.

Chaidh obair a dhèanamh air feadh na bliadhna gus suidheachadh na Gàidhlig a neartachadh sna meadhanan agus gus follaiseachd a dhèanamh air a' chànan am measg a' mhòr-shluaigh. Chuidich an làrach-lìn ùr againn an iomairt againn gus barrachd fios a sgaoileadh thar ghrunn mheadhanan sòisealta mun Ghàidhlig is mun obair againn. Cuideachd, mar thaic don obair againn gus suidheachadh na Gàidhlig a neartachadh, bha sinn a' dèanamh barrachd oidhirp gus freagairt a thoirt do chàineadh sna meadhanan agus thug sinn freagairtean seachad gu cunbhalach airson cho-chomhairleachaidhean poblach air taghadh farsaing de chùisean a bha a' buntainn ris a' Ghàidhlig.

A continuing challenge is the tension arising from having to contain expenditure within the Delegated Expenditure Limit for running costs set by Scottish Government. This tension was resolved to some extent by staff changes during the year but running costs will continue to require constant management.

OPERATIONAL

In the course of the year, the Bòrd achieved 94% of its KPIs, with one KPI no longer relevant. Staff worked diligently throughout the year to achieve this result. The restructured management team made significant progress in developing systems and working practices, particularly in building excellent partnership working with other Gaelic and public organisations across Scotland.

Mona Wilson's appointment to the key strategic post of Director of Gaelic Education in July 2016 was a major change for the Bòrd. Mona brings with her a wealth of experience within education having worked in Gaelic medium education since 1988, most recently as a Senior Lecturer in Gàidhlig at the University of Strathclyde, and has a long involvement in Initial Teacher Training.

Throughout the year, work was undertaken to strengthen the position of Gaelic in the media and public awareness. A new website complemented a drive to increase social media presence across a number of platforms. This was supported by a more proactive response to negative media stories and regular submissions to public consultations on a wide range of subjects which affect Gaelic.

A' COIMHEAD AIR ADHART

Ged a tha an Aithisg Bhliadhnail seo a' toirt sùil air ais air a' bhliadhna a dh'fhalbh, tha Bòrd na Gàidhlig cuideachd ag iarraidh coimhead air adhart ris na tha romhainn ann an 2017/2018. Le sùil ri sin, tha sinn a' coimhead air adhart ri:

- Duaisean Gàidhlig na h-Alba san t-Samhain 2017
- Bun-sgoil Ghàidhlig ùr ann am Port Rìgh
- an cùrsa ùr BA (le Urram) Gàidhlig is Foghlam aig Sabhal Mòr Ostaig agus oileanaich a' tòiseachadh air sin ann an 2017/2018
- leasachaidhean eile an lùib e-Sgoil sna h-Eileanan Siar agus ann an àiteachan eile
- Bliadhna na h-Òigridh 2018
- dràma Gàidhlig ùr bho Theatre Gu Leòr a bhios a' dol air chuairt

Tha sinn cuideachd a' faotainn taic làidir bho Riaghaltas na h-Alba fhathast, a tha air a bhith a' toirt maoineachadh dhuinn, agus tha gealltanais againn air maoineachadh gun a' Mhàrt 2018.

AGUS MU DHEIREADH.....

Abair gu bheil a' chiad bhliadhna agam mar Cheannard air a dhol seachad na deann, agus bu mhath leam cothrom a ghabhail taing a thoirt don Chathraiche, Buill a' Bhùird agus na co-obraichean agam airson na taice is an stiùiridh a tha iad air a thoirt dhomh sa bhliadhna sin.

Bu mhath leam cuideachd taing a thoirt do Bhrus Robasdan airson na h-obrach a rinn e mar Cheannard Eadar-amail aig Bòrd na Gàidhlig aig toiseach na bliadhna. Mo thaing cuideachd do dh'oifigearan Riaghaltas na h-Alba a tha air tòrr taice a thoirt dhomh air feadh na bliadhna.

Bu mhath leam taing a thoirt don a h-uile duine ann an Alba agus ann an dùthchannan eile a tha ri saothair chruaidh is a tha dèanamh obair ionmholta gun abhsadh airson cànan is cultar na Gàidhlig, gu h-àraidh an fheadhainn a tha ag obair gu saor-thoileach; tha na tha iad a' dèanamh thar tomhais is thar luach. Cumaidh am Bòrd air a' toirt taic don obair sin agus tha sinn a' coimhead air adhart ri bhith ag obair còmhla riutha san ùine air thoiseach.

Shona NicIlinnein
Ceannard

LOOKING FORWARD

While this Annual Report looks back at the year just past, Bòrd na Gàidhlig is keen also to look at some of what lies ahead in 2017/2018. With this in mind we look forward to:

- the Scottish Gaelic Awards in November 2017
- the new Portree Gaelic Primary school
- the new BA (Hons) Gaelic & Education course at Sabhal Mòr Ostaig taking students in 2017/2018
- developments with e-Sgoil in the Western Isles and further afield
- Year of Young People 2018
- the new Gaelic touring drama from Theatre Gu Leòr

We also continue to enjoy strong support from our funder, the Scottish Government, with committed funding to March 2018.

AND FINALLY.....

My first year as Ceannard has certainly passed quickly and I would take this opportunity to thank the Chair, Board members and my colleagues for all the support and guidance that they have given me during the year.

I also wish to thank Bruce Robertson for the work he did in leading Bòrd na Gàidhlig as Interim Ceannard at the beginning of the year. Thanks also to the Scottish Government officials who have been extremely supportive throughout the year.

I would like to thank all those throughout Scotland and overseas who continue to work tirelessly for our Gaelic language and culture, and in particular those who give their time on a voluntary basis, their impact cannot be underestimated or overvalued. The Bòrd will continue to support this work and we look forward to working together in the years to come.

Shona MacLennan
Ceannard

Gabh
an
Cothrom
Thig gam theagasg!

Thig gam theagasg!

A bheil thu ag iarraidh dreuchd a bheir
toileachas agus tlachd dhut?
Ma tha, carson nach tig thu gam theagasg?



BÒRD NA
GÀIDHLIG



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ADHBHAR AR N-OBRACH AGUS AR LÈIRSINN

OUR REMIT AND MISSION STATEMENT

AR LÈIRSINN

- Gun seas a’ Ghàidhlig mar chànan brioghmhor is neartmhor agus i air a cleachdadh barrachd is i a’ faighinn spèis ann an Alba an latha an-diugh sa bheil iomadh cultar is cànan

OUR VISION

- A sustainable future for Gaelic as a healthy, vibrant language, increasingly used and respected in a modern, multicultural and multilingual Scotland

ADHBHAR AR N-OBRACH

- Gàidhlig a chur air adhart agus a cor a leasachadh
- An àireamh de luchd-labhairt na Gàidhlig agus na cothroman a th’ ann do dhaoine an cànan a chleachdadh a chur am meud
- Comhairle a thoirt do Mhinistearan na h-Alba, buidhnean poblach agus daoine eile a tha coileanadh dhleastanasan poblach mu chùisean co-cheangailte ri cànan, foghlam is cultar na Gàidhlig
- A’ cumail sùil air, agus a’ dèanamh aithris do Mhinistearan na h-Alba mu dheidhinn, mar a choileanar a’ Chairt Eòrpach airson Chànanan Roinneil no Mion-chànanan (5 Samhain 1992) a thaobh na Gàidhlig.

OUR REMIT

- To promote and develop the Gaelic language
- Increase the numbers of Gaelic speakers and expand the range of opportunities for people to use the language
- Advise Scottish Ministers, public bodies and other persons exercising functions of a public nature on matters relating to the Gaelic language, Gaelic education and Gaelic culture
- Monitoring, and reporting to the Scottish Ministers on, the implementation of the European Charter for Regional or Minority Languages dated 5 November 1992 in relation to the Gaelic language

AR PRÌOMHACHASAN

Cor na Gàidhlig a leasachadh sna roinnean a na leanas:

- | | |
|--|------------------------------|
| • An Dachaigh agus Tràth-bhliadhnaichean | • An t-Àite-obrach |
| • Sgoiltean & Tidsèaran | • Na h-Ealain & Na Meadhanan |
| • Foghlam Seach-sgoile | • Dualchas agus Turasachd |
| • Coimhearsnachdan | • Leasachadh Corpais |

OUR PRIORITIES

Gaelic development in:

- | | |
|-------------------------|------------------------|
| • Home and Early Years | • The workplace |
| • Schools & Teachers | • Arts & Media |
| • Post School Education | • Heritage and Tourism |
| • Communities | • Corpus Development |

AR MODHAN OBRACH

- Aon bhuidheann – a’ tarraing air an aon ràmh
- Fàs is Feabhas
- A’ cosg airgead le ciall
- Eòlas, Rannsachadh & Conaltradh
- Deagh riaghladh corporra
- Innleachd

OUR APPROACH

- One Organisation – we work together
- Growth and Improvement
- Value for money
- Knowledge, Research & Communication
- Good corporate governance
- Innovation

PLANA CORPORRA & GNÌOMHACHAIS

Tha am Plana Cànan Nàiseanta Gàidhlig airson 2012/17 a' toirt Frèam-obrach Ro-innleachdail dhuinn leis an urrainn dhuinn prìomhachas a chur air diofar raointean nar n-obair thairis air coig bliadhna, agus a stiùireas mar a thèid an obair sin a choileanadh agus mar a thèid ar cuid ionmhais is ghoireasan a chur gu feum aig àm dùbhlach a thaobh chùisean ionmhasail. Tha Plana Corporra Bhòrd na Gàidhlig a' stèidheachadh plana-obrach ro-innleachdail a tha cumail ris na h-aon phrìomhachasan a gheibhear ann am Plana Cànan Nàiseanta Gàidhlig 2012/17 agus a tha ruith thairis air an aon coig bliadhna. Aig àm fìor dhoirbh don eaconamaidh, nuair a tha cuideam mòr ga chur air èifeachdas is luach an airgid, tha sinn air rùintean soilleir agus cinn-uidhe chudromach a chomharrachadh gus na prìomhachasan ro-innleachdail bhon sgrìobhainn phoileasaidh as cudromaiche airson na Gàidhlig a chur air adhart agus a thoirt gu buil, agus gus cumail ri Cinn-uidhe Chorporra Riaghaltas na h-Alba airson Bhuidhnean Poblach.

Tha na h-earrainnean a leanas a' sealltainn nam Prìomhachasan Ro-innleachdail airson 2012/17:

2012-2017 Prìomhachasan Ro-innleachdail

An Dachaigh & Tràth-bhliadhnaichean:

- A' dèanamh dhaoine mothachail air cho cudromach 's a tha an dachaigh a thaobh togail na Gàidhlig agus a' brosnachadh barrachd phàrantan gus foghlam Gàidhlig a thaghadh don cuid chloinne.
- A' dèanamh cinnteach gu bheil taic phragtaigeach, goireasan agus comhairle rim faotainn mu bhith a' toirt na Gàidhlig do chloinn san dachaigh agus ann am foghlam thràth-bhliadhnaichean.
- A' dèanamh cinnteach gu bheil na ceanglaichean eadar cleachdadh na Gàidhlig san dachaigh agus foghlam thràth-bhliadhnaichean air an neartachadh.
- A' leasachadh agus a' leudachadh air obair bhuidhnean ro-sgoile Gàidhlig a tha gan ruith gu saor-thoileach agus air foghlam thràth-bhliadhnaichean reachdail.

CORPORATE & BUSINESS PLAN

The 2012/17 National Gaelic Language Plan provides a Strategic Framework to enable us to prioritise our operation for a five year period, and guides our efforts and resources in a challenging financial climate. Bòrd na Gàidhlig's Corporate Plan sets out a strategic work plan that matches the priorities of the 2012/17 National Gaelic Language Plan and follows the same five year period. In this time of great economic challenge, with sharp focus on efficiency and value-for-money, a clear vision and key objectives have been identified to promote and deliver the strategic priorities of the principal policy document for Gaelic, as well as alignment to the Scottish Government's Corporate Expectation of Public Bodies.

The following sections highlight the Strategic Priorities for 2012/17.

2012-2017 Strategic Priorities

Home & Early Years:

- Raising awareness of the importance of the home for acquiring Gaelic and encouraging more parents to choose Gaelic education for their children.
- Ensuring practical support, resources and advice is available for passing Gaelic on to children in the home and in Gaelic early years education.
- Ensuring the links are strengthened between the use of Gaelic in the home and Gaelic early years provision.
- Improving the quality and availability of voluntary-led Gaelic pre-school activities and statutory early years education.

Sgoiltean & Tidssearan:

- A' cur ris na th' ann de leasachaidhean gus an dà chuid Foghlam tro Ghàidhlig (FtG) agus Foghlam Luchd-Ionnsachaidh (FLI) a chur air adhart, a stèidheachadh agus a leudachadh aig ìre na bun-sgoile agus na h-àrd-sgoile.
- A' dèanamh cinnteach gu bheil sùim iomchaidh ga chur ann a bhith fastadh, a' gleidheadh, ag oideachadh agus a' leasachadh sgilean thidssearan FtG is FLI.
- A' toirt raon farsaing de chothroman do dhaoine òga an dà chuid ann am FtG agus FLI gus pàirt a ghabhail ann an tachartasan a bheir an sgilean Gàidhlig air adhart tro bhith gan cleachdadh barrachd.
- A' dèanamh cinnteach, tro Stiùireadh Nàiseanta agus ann an dòighean eile, gu bheil na ghabhas air a dhèanamh gus an dà chuid FtG agus FLI a chumail aig ìre feabhais àird.

Foghlam Seach-sgoile:

- A' toirt cothrom do bharrachd inbheach pàirt a ghabhail ann an raon farsaing de chothroman ionnsachaidh air Gàidhlig agus a' cur ris an àireimh a tha a' ruighinn fileantachd.
- A' dèanamh cinnteach gu bheil cothroman an dà chuid aig inbhich a tha ag ionnsachadh na Gàidhlig agus aig fileantaich cumail orra a' leasachadh an sgilean litearrachd agus an sgilean cànan.
- A' dèanamh cinnteach gu bheil goireasantaiche matha ann do dh'inbhich a tha ag ionnsachadh na Gàidhlig.
- A' neartachadh a' chomais àraidh a th' aig Foghlam Adhartach is Foghlam Àrd-ìre gus cur ri beairteas agus ìomhaigh na Gàidhlig ann an Alba.

Schools & Teachers:

- Increasing initiatives to promote, establish and expand both Gaelic medium education (GME) and Gaelic learner education (GLE) at primary and secondary levels.
- Ensuring adequate attention is given to the recruitment, retention, education, support and development of GME and GLE teachers.
- Providing a wide range of opportunities for young people in both GME and GLE to engage in activities that enhance their Gaelic skills through greater use.
- Ensuring that all steps are taken to secure the quality of both GME and GLE through National Guidance and other means.

Post-School Education:

- Extending access to, and participation in, a wide range of Gaelic learning opportunities for adults and increasing the numbers progressing to fluency.
- Ensuring opportunities for the continuity and progression of literacy and other language skills for adults learning Gaelic and for fluent speakers.
- Ensuring good resources are available to support adults learning Gaelic.
- Strengthening the unique capacity in Further education (FE) and Higher education (HE) to enrich the profile of Gaelic in Scotland.

Coimhearsnachdan:

- A' cur ri cleachdadh agus làthaireachd na Gàidhlig tro sheirbheisean tron Ghàidhlig a bhith rim faotainn ann an sgìrean far a bheil Gàidhlig aig 20% no barrachd den t-sluagh.
- A' dèanamh cinnteach gu bheil taic ann do dh'iomairtean airson cleachdadh na Gàidhlig a bhrosnachadh anns a h-uile seòrsa coimhearsnachd luchd-labhairt.
- A' toirt taic do leasachaidhean a tha a' dèanamh feum de sgilean agus comasan luchd-labhairt na Gàidhlig ann an tachartasan coimhearsnachd.
- A' cruthachadh barrachd shuidheachaidhean far am faod daoine òga is inbhich a tha ag ionnsachadh Gàidhlig an cànan a chleachdadh ann an coimhearsnachdan le ùidhean coitcheann agus ann am fòrman air-loidhne.

An t-Àite-obrach:

- A' cruthachadh deagh-ghean don Ghàidhlig san àite-obrach tro chùrsaichean fiosrachaidh agus shoidhnichean.
- A' toirt barrachd chothroman do luchd-obrach a' Ghàidhlig ionnsachadh agus do dh'fhileantaich an sgilean a leasachadh.
- A' cumail na Gàidhlig beò agus ga neartachadh san àite-obrach, gu h-àraidh ann an sgìrean far a bheil i air a bruidhinn le 20% no barrachd sa choimhearsnachd air a bheil an t-àite-obrach a' frithealadh.
- A' cruthachadh shuidheachaidhean far a bheil a' Ghàidhlig air a faicinn agus air a cleachdadh barrachd san àite-obrach agus an lùib sheirbheisean a tha gan toirt seachad don phoball.

Na h-Ealain & Na Meadhanan:

- Barrachd Gàidhlig sna h-ealain agus sna meadhanan ann an Alba, a' gabhail a-steach tachartasan nàiseanta.
- A' toirt taic do chothroman a bhios aig na h-ealain is na meadhanan gus taisbeanadh a dhèanamh air a' Ghàidhlig.
- A' dèanamh cinnteach gu bheil raon de thachartasan ealain Ghàidhlig rim faotainn do chuibhreann mhòr den phoball tro na meadhanan agus ann an dòighean eile.
- A' cur ris na tha a' gabhail pàirt sna h-ealain agus sna meadhanan ann an dòigh a chuireas taic ri ionnsachadh agus cleachdadh na Gàidhlig agus a chruthaicheas deagh-ghean don chànan.

Communities:

- Increasing the use and profile of Gaelic through the availability of Gaelic medium services in areas where 20% or more of the population have Gaelic abilities.
- Ensuring support for initiatives that promote the use of Gaelic among all kinds of communities of speakers.
- Supporting initiatives that make use of the skills and abilities of Gaelic speakers in community activities.
- Creating increased situations in which Gaelic can be used by young people and adult learners in communities of interest and online forums.

Workplace:

- Creating a positive attitude to Gaelic in the workplace through awareness-raising and signage.
- Increasing opportunities for staff to learn Gaelic and for speakers to develop their language skills.
- Sustaining language vitality in workplaces, particularly in areas where Gaelic is spoken by 20% or more of people in the community served.
- Creating situations in which Gaelic can be increasingly visible and used in the workplace and in providing services to the public.

Arts & Media:

- Increasing the use of Gaelic within the arts and media across Scotland including national events.
- Supporting opportunities for the arts and media to showcase the Gaelic language.
- Ensuring a range of Gaelic arts events is accessible to a wide audience through the media and otherwise.
- Extending participation in the arts and media that supports Gaelic language learning and use as well as positive association with the language.

Dualchas & Turasachd:

- A' Ghàidhlig a bhith air a faicinn is air a cluinntinn mar phàirt shònraichte de dhualchas na h-Alba.
- A' cur ris na th' ann de Ghàidhlig air a cleachdadh ann an dualchas is turasachd, a' gabhail a-steach shoidhnichean is stuthan-mìneachaidh an dà chuid san roinn phoblaich agus san roinn phrìobhaidich.
- A' dèanamh cinnteach gu bheil àite iomchaidh air a thoirt don Ghàidhlig agus gu bheil a' Ghàidhlig air a cleachdadh aig làraich le cliù sònraichte agus ann a bhith a' cur thachartasan nàiseanta air dòigh.
- A' dèanamh cinnteach gu bheil luchd-turais a' faighinn eòlas air an àite chudromach a th' aig a' Ghàidhlig ann an eachdraidh na h-Alba agus air cho cudromach 's a tha i san latha an-diugh.

Planadh Corpais:

- A' co-òrdanachadh diofar leasachaidhean cànan tro bhith toirt taic do Bhuidheann Stiùiridh Corpais.
- A' dèanamh cinnteach gum bi taic ann do leasachaidhean a nì a' Ghàidhlig èifeachdach is riaghailteach.
- A' dèanamh cinnteach gu bheil taic ann do leasachaidhean air eadar-theangachadh is eadar-mhìneachadh.

Seirbheisean Corporra:

- A' dèanamh cinnteach gum bi obair, planadh gnothachais is cinn-uidhe na buidhne a' cumail ri Cinn-uidhe Chorporra is Builean Nàiseanta Riaghaltas na h-Alba.

Thathar a' tomhas mar a thèid am Plana Corporra a choileanadh tro ghrunn Phrìomh Chomharran Coileanaidh (PCC). Tha fiosrachadh mionaideach mu na comharran sin airson 2016/17, le sgrùdadh air coileanadh, air duilleagan 30.

Heritage & Tourism:

- Promoting the visibility and audibility of Gaelic as a unique part of Scotland's heritage.
- Increasing the use of Gaelic in heritage and tourism sectors including signage and interpretive materials in both the public and private sectors involved.
- Ensuring appropriate recognition is given to Gaelic and that Gaelic is used in places of special interest and in promoting national events.
- Ensuring that the importance of Gaelic to Scotland's history and its relevance today features in the tourism experience.

Corpus Planning:

- Co-ordination of a range of language initiatives through supporting a Corpus Development Group.
- Ensuring support is available for initiatives that strengthen the relevance and consistency of Gaelic.
- Ensuring support for initiatives in the areas of translation and interpretation.

Corporate Services:

- Ensuring alignment of operations, business planning and objectives to the Scottish Government's Corporate Expectations and National Outcomes.

Performance in the Corporate Plan is monitored through a range of Key Performance Indicators (KPIs). These indicators for 2016/17 are detailed within the performance analysis section on page 30.

FIOSRACHADH MUN REACHDAS

STATUTORY BACKGROUND

'S e Buidheann Phoblach Neo-roinneil a th' ann am Bòrd na Gàidhlig, a tha tro Mhinistearan cunntachail do Phàrlamaid na h-Alba, agus a chaidh a stèidheachadh fo Achd na Gàidhlig (Alba) 2005.

PRÌOMH OBAIR

'S e prìomh obair Bhòrd na Gàidhlig:

- a) a' cur air adhart, agus a' cuideachadh le bhith cur air adhart:
 - cleachdadh na Gàidhlig agus tuigse air a' Ghàidhlig; agus
 - foghlam Gàidhlig agus cultar na Gàidhlig,
- b) a' toirt comhairle (nuair a thèid iarraidh oirnn no nuair a tha sinn ga mheas iomchaidh) do Mhinistearan na h-Alba, Buidhnean Poblach agus daoine eile le dleasan poblach mu chùisean co-cheangailte ri Gàidhlig, foghlam Gàidhlig agus cultar na Gàidhlig,
- c) a' toirt comhairle (nuair a thèid iarraidh oirnn) do dhaoine eile mu chùisean co-cheangailte ri Gàidhlig, foghlam Gàidhlig agus cultar na Gàidhlig,
- d) a' cumail sùil air, agus a' dèanamh aithris do Mhinistearan na h-Alba mu dheidhinn, mar a choileanar a' Chairt Eòrpach airson Chànanan Roinneil no Mion-chànanan (5 Samhain 1992) a thaobh na Gàidhlig.

Bithear a' coileanadh nan dleasan a th' aig Bòrd na Gàidhlig fon Achd leis an amas gun tèid inbhe na Gàidhlig a ghleidheadh mar chànan oifigeil ann an Alba a tha a' dleasadh spèis a tha co-ionann ris a' Bheurla tro bhith –

- 1) a' meudachadh na h-àireimh de dhaoine as urrainn Gàidhlig a chleachdadh agus a thuigsinn,
- 2) a' brosnachadh cleachdadh na Gàidhlig agus tuigse air a' Ghàidhlig, agus
- 3) a' cuideachadh le bhith a' toirt cothrom do dhaoine air a' Ghàidhlig 's a cultar ann an Alba agus àiteachan eile.

Bòrd na Gàidhlig is an executive Non-Departmental Public Body, established under the Gaelic Language (Scotland) Act 2005, responsible through Ministers to the Scottish Parliament.

PRINCIPAL ACTIVITIES

Bòrd na Gàidhlig's principal activities are:

- a) promoting, and facilitating the promotion of:
 - the use and understanding of the Gaelic language; and
 - Gaelic education and Gaelic culture,
- b) advising (either on request or when it thinks fit) the Scottish Ministers, Public Bodies and other persons exercising functions of a public nature on matters relating to the Gaelic language, Gaelic education and Gaelic culture,
- c) advising (on request) other persons on matters relating to the Gaelic language, Gaelic education and Gaelic culture,
- d) monitoring, and reporting to the Scottish Ministers on the implementation of the European Charter for Regional or Minority Languages dated 5 November 1992 in relation to the Gaelic language.

The functions conferred on the Bòrd by the Act are to be exercised with a view to securing the status of the Gaelic language as an official language of Scotland commanding equal respect to the English language through:

- 1) increasing the number of persons who are able to use and understand the Gaelic language,
- 2) encouraging the use and understanding of the Gaelic language, and
- 3) facilitating access, in Scotland and elsewhere, to the Gaelic language and Gaelic culture.

GEÀRR-CHUNNTAS AIR COILEANADH

PERFORMANCE SUMMARY

Bidh Bòrd na Gàidhlig a' tomhas mar a choileanas sinn ar cinn-uidhe le bhith cleachdadh 18 PCC, a tha san fharsaingeachd stèidhichte air slatan-tomhais co-cheangailte ri buadhan ar n-obrach, agus air sàillibh an t-seòrsa obrach a bhios sinn a' dèanamh, chan eil ceangal aca ri targaidean ionmhasail. Chaidh an taghadh gu cùramach gus ealla a ghabhail ris na builean as cudromaiche don bhuidhinn agus do ar luchd-compàirt, na Prìomhachasan Ro-innleachdail sa Phlana Chorpóra, agus iad a' buntainn ri gach prìomh roinn de raointean-obrach a' Bhùird.

Airson 2016/17, bha 94% (17) de na PCC air an coileanadh gu rianail no bha iad a' dèanamh adhartas, agus bha 6% dhiubh ann nach robh rin coileanadh tuilleadh. B' ann air sàillibh chùisean co-cheangailte ri nithean taobh a-muigh na buidhne nach robh na PCC sin rin coileanadh tuilleadh, agus cha b' ann air sàillibh cion ionmhais.

B' e toradh ionmhasail na bliadhna tar-chosg de £5,000, sin dìreach 0.1% den mhaoineachadh gu lèir, luach £5.354m, a fhuair sinn, agus tha sin aig ìre iomchaidh. Tha àrdachadh ann an tuarastalan luchd-obrach ceangailte ri coileanadh na buidhne air fad, agus chan fhaighear àrdachadh pàighidh airson luchd-obrach fa leth ri linn ìrean coileanaidh agus sin a rèir Poileasaidh Pàighidh Riaghaltas na h-Alba.

Bòrd na Gàidhlig measures its performance against objectives using 18 KPIs which are mainly qualitative. They have been carefully chosen to reflect the outcomes that matter most to the organisation and its stakeholders, the Strategic Priorities detailed in the Corporate Plan, and cover all the major areas of the Bòrd's remit.

For 2016/17, 94% (17) of KPIs were either on target or making progress, and 6% (1) was classified as no longer being applicable. The KPI that was no longer applicable resulted from the lack of availability of three-year funding for community development projects by the Gaelic bodies.

The financial out-turn for the year of a £5k overspend, comprising just 0.1% of total funding of £5.354m, was satisfactory. Staff remuneration progression is linked to overall performance, although there is no performance-related pay for individuals in accordance with Scottish Government Pay Policy.



MION-SGRÙDADH AIR COILEANADH

PERFORMANCE ANALYSIS

SEALLADH FARSAING AIR A' BHLIADHNA

Tha Leabhran an Riaghaltais airson Aithisgean Ionmhasail (FReM 2016/17) a dh'fhoillsich Roinn Ionmhais na Banrigh a' sealltainn a' chrutha sam bu chòir cunntasan bliadhnail a bhith nochdadh. Tha an Tabhartas gus Cuideachadh (TGC) air a ghabhail a-staigh mar phàirt den Chùl-stòr Choitcheann a chithear san Aithris air Atharraichean ann an Earrainnean Luchd-pàighidh Chìsean an àite a bhith san Aithris air Caiteachas Iomlan Lom airson na bliadhna. Tha gach sùim eile a tha fo teachd-a-steach no caiteachas a' nochdadh san Aithris air Caiteachas Iomlan Lom.

Tha Bòrd na Gàidhlig a' dèanamh aithris air tar-chosg lom de £0.005m mu choinneamh an TGC a fhuaras bho Riaghaltas na h-Alba. Dh'èirich sin ri linn tar-chosg luach £0.061m sa bhuidseat airson Leasachaidhean Gàidhlig agus tar-chosg luach £0.013m ann am Maoin Bhuileachaidh nam Planaichean Gàidhlig, agus cha deach pàigheadh airson an dà thar-chosg sin buileach le fo-chosg de £0.069m ann am buidseat nan Cosgaisean Ruith, airgead nach deach a chur gu feum fon bhuidseat sin.

Stèidhichte air modhan-cunntasachd le teachd-a-steach is caiteachas, b' e toradh ionmhasail na bliadhna airson obair àbhaisteach na buidhne, còrr luach £19,657 agus sin an gluasad lom sa Chùl-stòr Choitcheann (call de £18,930 ann an 2016). Tha an còrr ag èirigh ri linn atharraichean air na h-aithrisean ionmhasail nach buin ri sruthan airgid.

Bha na prìomh chosgaisean obrachaidh sa bhliadhna, stèidhichte air teachd-a-steach is caiteachas, ag èirigh bho An Dachaigh is Tràth- bhliadhnachan £0.237m (2016 £0.204m), Foghlam is Ionnsachadh £0.804m (2016 £0.873m), Coimhearsnachdan £0.633m (2016 £0.623m), Na h-Ealain, Na Meadhanan, Dualchas is Turasachd £0.425m (2016 £0.441m), Prìomhachasan Ro-innleachdail a' Phlana Cànain Nàiseanta Ghàidhlig £0.461m (2016 £0.446m) agus Maoin Bhuileachaidh Achd na Gàidhlig £1.142m (2016 £1.265m).

Am measg nan suimeannan eile a chosg am Bòrd bha cìsean Buill a' Bhùird £0.071m (2016 – £0.053m), Cosgaisean Luchd-obrach £1.090m (2016 – £0.993m) agus Cosgaisean Ruith na h-Oifis £0.228m (2016 – £0.328m).

OVERVIEW OF THE YEAR

The Government Financial Reporting Manual (FReM 2016/17) issued by HM Treasury sets out the format of the annual accounts. Grant-in-Aid (GIA) is included in the General Reserve in the Statement of Changes in Taxpayers' Equity rather than included in the Statement of Comprehensive Net Expenditure. All other income and expenditure is included in the Statement of Comprehensive Net Expenditure.

Bòrd na Gàidhlig reports a net cash overspend of £0.005m against the Scottish Government's GIA allocation. This arose as a result of an overspend in Gaelic Development of £0.061m and an overspend in the Gaelic Language Plans Implementation Fund of £0.013m only being partially offset by an underspend in Running Cost funds of £0.069m.

On an income and expenditure accounting basis the financial outcome for the year on normal business activities is a surplus of £19,657 being the net movement on the General Reserve (2016 deficit of £18,930). This surplus arose as a result of accounting adjustments to the financial statements that do not involve the flow of cash.

On an income and expenditure basis the main operational costs incurred during the year related to Home and Early Years £0.237m (2016 – £0.204m), Education and Learning £0.804m (2016 – £0.873m), Community £0.633m (2016 – £0.623m), Art, Media, Heritage and Tourism £0.425m (2016 – £0.441m), National Gaelic Language Plan Strategic Priorities £0.461m (2016 – £0.446m) and National Gaelic Act Language Implementation Fund £1.142m (2016 – £1.265m).

Other expenditure by the Bòrd included Board Member fees £0.071m (2016 – £0.053m), Staff Costs £1.090m (2016 – £0.993m) and Office Running Costs £0.228m (2016 – £0.328m).

Tha an aithris air an t-suidheachadh ionmhasail a' sealltainn fèicheanasan lom de £1.356m (2016 – fèicheanasan lom de £0.624m). Tha seo air obrachadh a-mach le bhith a' toirt air falbh a' challa ann an Cùl-stòr nam Peinseanan (£1.479m) (2016 (£0.727m) bhon chòrr sa Chùl-stòr Choitcheann £0.123m (2016 – £0.103m). Chithear tuilleadh fiosrachaidh air a' chall sna maoinen peinnein san nota mu Fhèicheanasan Peinnein air duilleag 86. Ged a tha na h-aithrisean ionmhasail seo a' dèanamh aithris air an t-suidheachadh a thaobh fhèicheanasan lom, chaidh an ullachadh le dùil gun cum a' bhuidheann a' dol agus sin a' cumail ri Leabhran an Rìaghaltais airson Aithrisean Ionmhasail. Faicibh duilleag 32 airson aithris air buidheann a tha cumail a' dol.

MAOINEACHADH

Tha an stiùireadh bho Roinn an Ionmhais ag iarraidh air buidhnean poblach neo-roinneil Tabhartasan gus Cuideachadh a shealltainn mar airgead maoinachaidh a bheirear gu dìreach chun a' Chùl-stòir Choitcheann san aithris air an t-suidheachadh ionmhasail. B' e an GIA a fhuaras am-bliadhna £5,354,000 (2016 – £5,154,003). Chaidh an t-sùm air fad a fhuaras a tharraing a-nuas mar airgead tron bhliadhna.

TARGAIDEAN AR ROINNE MAOINEACHAIDH

Tha dùil ann gun cum Bòrd na Gàidhlig rian air a' bhuidseat aige, a' gabhail a-steach GIA agus teachd-a-steach eile, a rèir na Sgrìobhainn le Bun-fhrèam agus Leabhran Ionmhas Poblach na h-Alba. Thathar an dùil gun dèan Bòrd na Gàidhlig cinnteach, a' gabhail aon bhliadhna còmhla ri tèile, gum bi teachd-a-steach bhon Tabhartas gus Cuideachadh co-ionann ri caiteachas. Bha caiteachas Bhòrd na Gàidhlig ann an 2016/17 £4,918 tharais air luach an tabhartais a fhuair aonta bho Rìaghaltais na h-Alba, a tha air tighinn a mach a cul-stòran airgid.

GLUASADAN

Aig deireadh na h-ùine-cunntais seo aig Bòrd na Gàidhlig, tha na suimeannan a tha gan cosg a thaobh airgid coltach ris mar a bha iad an-uiridh a thaobh teachd-a-steach is caiteachas. Thathar an dùil gun lean an suidheachadh seo agus sin a' ciallachadh gum feumar rian teann a chumail air a' bhuidseat agus gum feumar dòighean a lorg gus èifeachdas a chur air adhart ma tha sinn a' dol a choileanadh gach ceann-uidhe sa Phlana Chorporra.

The statement of financial position shows net liabilities of £1.356m (2016 – net liabilities of £0.624m). This comprises the balance in the General Reserve £0.123m (2016 – £0.103m) less the deficit on the Pension Reserve £1.479m (2016 – £0.727m). Further information on the pension deficit is given in the Pension Liabilities note on page 86. These financial statements, although reporting a net liabilities position, have been prepared on a going concern basis which is in accordance with the Government's Financial Reporting Manual. See page 32 for statement on going concern.

FUNDING

Treasury instructions to non-departmental public bodies are to show GIA as financing income that is taken straight to the General Fund in the statement of financial position. The GIA allocated for the year was £5,354,000 (2016 – £5,154,003). The whole amount allocated was drawn down in cash during the year.

SPONSOR DIVISION TARGETS

Bòrd na Gàidhlig is expected to manage its budget, including GIA and other income, in accordance with the Framework Document and the Scottish Public Finance Manual. Bòrd na Gàidhlig is expected to ensure that, taking one year with another, income from GIA matches outgoings in cash terms. Bòrd na Gàidhlig expenditure in 2016/17 was £4,918 over the allocation approved by Scottish Government, which has been met by cash reserves.

TRENDS

At the end of this accounting period for Bòrd na Gàidhlig, the spend profile in cash terms is similar to the previous year in both income and expenditure. This trend is expected to continue which will mean a requirement for continuing tight budget management coupled with a drive to identify efficiencies if the full programme of Corporate Plan objectives are to be delivered.



TARGAIDEAN IONMHASAIL

FINANCIAL TARGETS

Fhuair Bòrd na Gàidhlig Tabhartas gus Cuideachadh luach £5.354m airson 2016/17 (£5.154m 2015/16) agus sin air a roinn tarsainn a' bhuidseit.

Feumaidh Bòrd na Gàidhlig obair a rèir chrìochan ionmhasail a thèid a shuidheachadh le Ministearan na h-Alba airson na bliadhna. Ann an 2016/17 b' ann mar seo a bha suidheachadh an t-airgid:

Bòrd na Gàidhlig received a total GIA allocation for 2016/17 of £5.354m (£5.154m 2015/16) split across the budget.

Bòrd na Gàidhlig is required to operate within the financial allocation determined by Scottish Ministers for the year. In 2016/17 the cash position was as follows:

Tabhartas gus Cuideachadh	2016-17			Grant in Aid
	Na thachair Outturn	Aontaichte Allocation	Eadar- dhealachadh Variance	
	£m	£m	£m	
Prìomh Thabhartas gus Cuideachadh (cosgaisean ruith)	1.540	1.609	-0.069	Core Grant-in Aid (running costs)
Maoineachadh airson Leasachaidhean Gàidhlig	2.666	2.605	0.061	Funds for Gaelic development
Maoin Bhuileachaidh nam Planaichean Gàidhlig	1.153	1.140	0.013	Gaelic Language Plans Implementation Fund
Iomlan	5.359	5.354	0.005	Total

Tha an clàr guh-àrd a' dèanamh aithris air tar-chosg lom de £5k air stèidh airgid mu choinneamh an TGC. Tha seo taobh a-staigh chrìochan iomchaidh. Fhuaras cead bho ar roinn mhaoineachaidh gus airgead a ghluasad eadar cuid a chinn-bhuidseit.

The above table reports a net overspend of £5k on a cash basis against the GIA allocation. This is within acceptable limits. Permission was obtained from the sponsor to reallocate funds within the classifications.

Tabhartas gus Cuideachadh	2015-16			Grant in Aid
	Na thachair Outturn	Aontaichte Allocation	Eadar- dhealachadh Variance	
	£m	£m	£m	
Prìomh Thabhartas gus Cuideachadh (cosgaisean ruith)	1.482	1.609	-0.127	Core Grant-in Aid (running costs)
Maoineachadh airson Leasachaidhean Gàidhlig	2.642	2.405	0.237	Funds for Gaelic development
Maoin Bhuileachaidh nam Planaichean Gàidhlig	1.020	1.140	-0.120	Gaelic Language Plans Implementation Fund
Iomlan	5.144	5.154	-0.010	Total

Tha an clàr gu h-àrd a' dèanamh aithris air fo-chosg de £10k air stèidh airgid mu choinneamh an TGC. Tha sin taobh a-staigh chrìochan iomchaidh seach gun robh airgead ann bhon chùl-stòr.

The above table reports a net underspend of £10k on a cash basis against the GIA allocation. This is within acceptable limits. Permission was obtained from the sponsor to reallocate funds within the classifications.

PRÌOMH CHOMHARRAN COILEANAIDH

KEY PERFORMANCE INDICATORS

Chithear geàrr-iomhraidh gu h-ìosal air mar a chaidh PCC a choileanadh:

A summary of performance against KPI's is set out below:

Raon Sector	PCC KPI	Aig At 31/03/17	
		✓	N/A
Dachaigh & Tràth-bhliadhnaichean Home & Early Years	3	3	-
Sgoiltean & Tidsaran Schools & Teachers	3	3	-
Foghlaim Seach-sgoile Post-School Education	1	1	-
Coimhearsnachdan Communities	2	1	1
An t-Àite-obrach Workplace	2	2	-
Ealain & Meadhanan Arts & Media	2	2	-
Dualchas & Turasachd Heritage & Tourism	1	1	-
Planadh Corpais Corpus Planning	2	2	-
Seirbheisean Corporra Corporate Services	2	2	-
IOMLAN	18	17	1

✓	N/A
Air an coileanadh na a' dèanamh adhartas (94% aig deireadh na bliadhna) On target or making progress (94% at year-end)	Cha deach a choileanadh (6% aig deireadh na bliadhna) Not Applicable (6% at year-end)

PRÌOMH CHUNNARTAN

KEY RISKS

Tha e cudromach gum bi rianan-obrach teann aig Bòrd na Gàidhlig a thaobh chunnartan gus dèanamh cinnteach gun coilean sinn ar n-obair a rèir nan ceann-uidhe ro-innleachdail a th' againn. Bidh am Bòrd agus an Sgioba Stiùiridh a' cumail sùil air rian air cunnartan, agus bidh iad a' cumail sùil gu h-àraidh air na cunnartan as motha a tha ron bhuidhinn, a' gabhail a-steach cunnartan ro-innleachdail, obrach, ionmhasail, laghail agus cunnartan a thaobh mar a chumas sinn ri reachdas. Air feadh na bliadhna, thèid aithris agus beachdachadh air cunnartan tro aithisgean agus clàr-chunnartan don Bhòrd, don Chomataidh Sgrùdaidh is Rianachd Chunnartan agus don Sgioba Stiùiridh a bhios a' cur seachad pàirt de gach coinneamh aca gus sgrùdadh a dhèanamh agus bruidhinn air cunnartan sònraichte ann am barrachd doimhneachd.

B' e am prìomh chunnart ro-innleachdail a chaidh a chomharrachadh, nan deigheadh TGC nas lugha aontachadh san ath ath-sgrùdadh air caiteachas poblach mar thoradh air poileasaidhean Riaghaltais agus teannais, bhiodh e a' ciallachadh nach biodh a' bhuidheann no ar luchd-compàirt ann an libhrigeadh sheirbheisean cho comasach air prìomh amasan an Riaghaltais a choileanadh (no cuideachadh leis na h-amasan sin), amasan a gheibhear an lùib targaidean an Fhrèam Choileanaidh Nàiseanta, sa Phlana Cànain Nàiseanta Ghàidhlig, agus fo Achd an Fhoghlaim (Alba) 2016. Bidh cunnartan obrach ag èirigh ri linn shiostaman, phròiseasan, dhaoine agus thachartasan air an taobh a-muigh a bheir buaidh air obair na buidhne, a' gabhail a-steach tèarainteachd eadar-lìn, sgiobachd agus cliù na buidhne. Tha dùbhlain obrach ron bhuidhinn a dh'fhaodadh buaidh shusbainteach a thoirt air a' bhuidhinn agus cliù na buidhne agus tha sinn ag ullachadh gus dèiligeadh ri cunnartan a dh'fhaodadh èirigh, 's a chaidh a chomharrachadh, ri linn atharraichean sa bhuidhinn, agus cunnartan a thaobh laghan is reachdais.

A disciplined approach to risk is important in Bòrd na Gàidhlig in order to ensure that we are delivering according to our strategic objectives. The Board and Leadership Team have oversight for risk management with a focus on the most significant risks facing the organisation, including strategic, operational, financial and legal and compliance risks. Throughout the year, the risks are presented and discussed in the context of a risk register report to the Board, the Audit and Risk Management Committee and the Leadership Team who dedicate a portion of their meetings to review and discuss specific risks in greater detail.

The key strategic risk identified is that of a possible reduced GIA in the next spending review as a result of Government policies and austerity measures, thereby reducing the ability of the organisation and its service delivery partners to deliver (or contribute to) key Government expectations, such as National Performance Framework targets, the National Gaelic Language Plan and the Education (Scotland) Act 2016. Operational risk relates to risks arising from systems, processes, people and external events that affect the operation of the organisation, including cyber security, human resources and reputation. The organisation is facing operational challenges that could have a material effect on the organisation and its reputation and is mitigating against identified risks in organisational changes, and legal and compliance risks.

BUIDHEANN A THA CUMAIL A' DOL

GOING CONCERN

Chaidh na cunntasan ullachadh a rèir riathanasan na h-inbhe cunntasachd IAS 19 agus nan cois tha luachadh le clèireach-urrais air fèicheanasan an sgeama pheinnsein mar a tha air a mhìneachadh ann an nòta 9 airson nan cunntasan. Mar phàirt de seo tha fèicheanasan a dh'fheumar a phàigheadh sna bliadhnaichean air thoiseach oirnn mar fhèicheanasan peinnsein a tha ag èirigh bho Bhòrd na Gàidhlig a bhith cumail ri IAS 19. Tha Hymans Robertson LLP, an clèireach-urrais airson an sgeama pheinnsein, air obrachadh a-mach dè na fèicheanasan a th' ann fo IAS 19. Nì an clèireach-urrais ath-sgrùdadh air stèidh mhaoineachaidh an sgeama pheinnsein a h-uile trì bliadhna, cho math ri ath-sgrùdaidhean gach bliadhna ma dh'fheumar. Chaidh an luachadh oifigeil a dhèanamh air a' mhaoin air 31 Màrt 2014. Nuair a bha iad a' tomhas dè a' chosgais a bhiodh ann airson peinnsean airson na bliadhna gu 31 Màrt 2017, tha an clèireach-urrais air gabhail ris gum bi luchd-obrach a' cumail orra a' cosnadh shochairan ùra a rèir nan riaghailtean mar a tha iad an-dràsta agus gum bi an uiread pàighidh air a bheilear a' cosnadh peinnsean a' fuireach faisg air an aon ìre nuair a thig luchd-obrach ùra an àite feadhainn a dh'fhalbhas.

Mura pàigh na tobraichean teachd-a-steach eile aig a' Bhòrd airson easbhaidh sam bith sa mhaoin pheinnsein 's e an aon dòigh eile air a phàigheadh 's ann bho thabhartasan a gheibhear no bhon Tabhartas gus Cuideachadh bhon roinn mhaoineachaidh againn, A' Bhuidheann-stiùiridh airson Ionnsachaidh aig Riaghaltas na h-Alba. Thoradh, fo mhodhan àbhaisteach a thaobh a bhith cumail rian pàrlamaid air teachd-a-steach is caiteachas, chan fhaodar tabhartasan den t-seòrsa sin a phàigheadh mus bi feum orra.

Chan eil adhbhar sam bith ann do Bhòrd na Gàidhlig smaoinachadh nach fhaigh sinn ùghdarras is aonta bho na Ministearan san àm ri teachd no gum faigh sinn nas lugha taic. Mar sin, chaidh a mheasadh gun robh e iomchaidh na h-aithrisean ionmhasail seo ullachadh leis an tuigse gun cum a' bhuidheann a' dol.

The accounts have been prepared incorporating the requirements of International Accounting Standard 19 (IAS 19) and include an actuarial valuation of the pension scheme liability as explained in note 10 to the accounts. This reflects the inclusion of liabilities falling due in future years in respect of pension liabilities arising from the application of IAS 19 to Bòrd na Gàidhlig. Hymans Robertson LLP, the actuary to the pension scheme, has calculated the liability arising under IAS 19. The actuary conducts a triennial review of the funding basis of the pension scheme, along with yearly reviews when appropriate. The formal valuation of the fund was conducted as at 31 March 2014. In preparing the projected pension liability for the year to 31 March 2017, the actuary has assumed employees continue to earn new benefits in line with the regulations as they currently stand and that the pensionable payroll remains stable with new entrants replacing leavers.

The pension deficit is not met from the Bòrd's other sources of income and would be met by future grants or GIA from its sponsor division, the Scottish Government Learning Directorate. This is because, under the normal conventions applying to parliamentary control over income and expenditure, such grants may not be paid in advance of need.

The Bòrd has no reason to believe that the department's future sponsorship and future Ministerial approval will not be forthcoming or will only provide a reduced support to Bòrd na Gàidhlig. Given the above it has accordingly been considered appropriate to adopt a going concern basis for the preparation of these financial statements.

AN ÀRAINNEACHD ENVIRONMENTAL MATTERS

'S e prìomh dhleastanas Bhòrd na Gàidhlig a' Ghàidhlig a chur air adhart, agus tha sinn a' dèanamh ar dìchill ann an co-bhuinn ri Riaghaltas na h-Alba, muinntir na h-Alba agus na buidhnean Gàidhlig gus piseach a thoirt air cor a' chànain. Nar n-obair tha sinn a' frithealadh air gach ceàrnaidh de dh'Alba agus tha sinn a' cur gu mòr ri cultar agus foghlam na h-Alba. Ged nach eil targaidean a thaobh na h-àrainneachd aig Bòrd na Gàidhlig an-dràsta a tha air an cur sìos dha le Riaghaltas na h-Alba, tha e a' coimhead air cùisean a bhuineas don àrainneachd mar nì cudromach agus far an urrainn dha tha e a' gabhail ri gnìomhachd a tha a' gabhail sùim don àrainneachd.

Bòrd na Gàidhlig's core work is to promote Gaelic, and it strives in partnership with the Scottish Government, the people of Scotland and the Gaelic organisations to improve the status of the language. This work covers all areas of Scotland and makes a significant contribution to Scottish cultural life and education. Whilst Bòrd na Gàidhlig currently has no environmental targets set by Scottish Government, it takes environmental matters seriously and adopts environmentally-focussed practices where possible.

POILEASaidh PÀIGHIDH AIRSON LUCHD- SOLARACHAIDH SUPPLIER PAYMENT POLICY

Tha e na phoileasaidh aig Bòrd na Gàidhlig gum pàigh sinn gach neach-solarachaidh taobh a-staigh 30 latha-obrach bhon a gheibhear am fàirdeal, agus thèid seo innse don luchd-obrach a tha dèiligeadh ri bhith pàigheadh luchd-solarachaidh agus ma dh'iarraas iad, thèid seo innse do luchd-solarachaidh. Bidh Bòrd na Gàidhlig a' coileanadh nan riathanasan a tha Riaghaltas na h-Alba air a stèidheachadh a thaobh a bhith pàigheadh chompanaidhean beaga, sin gum bithear ag amas air am pàigheadh taobh a-staigh 10 latha. B' e an ùine a thug e dhuinn sa chumantas luchd-fiach a phàigheadh 2.0 latha (2016 – 2.2 latha).

It is Bòrd na Gàidhlig practice to pay all suppliers no later than 30 working days from receipt of invoice in accordance with its policy, which is made known to the staff that handle payments to suppliers and is made known to suppliers on request. Bòrd na Gàidhlig meets the requirements laid down by the Scottish Government in respect of payments to small companies, which stipulates a payment target no later than 10 days. The average time taken to pay creditors during the year was 2.0 days (2016 – 2.2 days).

IARRTASAN FO REACHDAS SAORSA AN FHIOSRACHAIDH

FREEDOM OF INFORMATION REQUESTS

Mar bhuidhinn a tha faighinn maoinachadh poblach tha e na amas do Bhòrd na Gàidhlig cumail gu tur ri Achd Saorsa an Fhiosrachaidh (Alba) 2000. Coltach ris a' mhòr-chuid de dh'Ùghdarrasan Poblach ann an Alba, tha Bòrd na Gàidhlig air **Sgeama Foillseachaidh Coileanta**, a dh'fhoillsich Coimiseanair Fiosrachaidh na h-Alba, a chur an sàs.

Ann an 2016/17 fhuair Bòrd na Gàidhlig 12 (2015/16 – 10) iarrtasan fo Shaorsa an Fhiosrachaidh.



Shona NicIlinnein
An t-Oifigear Cunntachail
10 Dàmhair 2017

As a public funded organisation Bòrd na Gàidhlig is committed to full compliance with the Freedom of Information (Scotland) Act 2000. In line with most other Scottish Public Authorities, Bòrd na Gàidhlig has now adopted the **Model Publication Scheme** produced by the Scottish Information Commissioner.

In 2016/17 Bòrd na Gàidhlig received 12 (2015/16 – 10) Freedom of Information requests.



Shona MacLennan
Accountable Officer
10 October 2017

AITHISG CUNNTACHALACHD

ACCOUNTABILITY REPORT

San aithisg seo chithear prìomh aithrisean a dh'fheumas Bòrd na Gàidhlig fhoillseachadh gus cumail ri riatanasan aithris a thaobh cunntachalachd agus tha iad a' dearbhadh gu bheil deagh riaghladh corporra ga chur an sàs.

'S iad na h-aithrisean a gheibhear san aithisg seo:

- Aithisg air Riaghladh Corporra sa bheil Aithisg nan Stiùirichean, Aithris air Dleastanasan an Oifigeir Chunntachail agus Aithris air Riaghladh
- Aithisg air Tuarastalan is Luchd-obrach
- Fiosrachadh Co-cheangailte ri Cunntachalachd don Phàrlamaid

This report incorporates key statements that enable Bòrd na Gàidhlig to meet accountability reporting requirements and demonstrates good corporate governance.

The statements incorporated in this report are:

- A Corporate Governance Report consisting of the Directors' Report, Statement of Accountable Officer's Responsibilities and Governance Statement
- Remuneration and Staff Report
- Parliamentary Accountability Disclosures



AITHISG AIR RIAGHLADH CORPORRA

CORPORATE GOVERNANCE REPORT

AITHISG NAN STIÙIRICHEAN

DIRECTORS' REPORT

BALLRACHD A' BHÙIRD

Gheibhear fiosrachadh air Buill a' Bhùird san Aithris air Riaghladh air duilleag 49. Chithear Clàr Chom-pàirtean nam Ball air làrach-lìn Bhòrd na Gàidhlig: www.gaidhlig.scot.

BOARD COMPOSITION

Information on Board Members is given in the Governance Statement on page 49. The Register of Members' interests can be viewed on the Bòrd na Gàidhlig website: www.gaidhlig.scot.

LUCHD-OBACH A' GABHAIL COM-PÀIRT

EMPLOYEE INVOLVEMENT

Bithear a' cumail fiosrachadh ris an luchd-obrach mun bhuidhinn, ar daoine agus ar n-obair tro dhiofar ghnìomhan, mar choinneamhan luchd-obrach a thèid a chumail gu cunbhalach, fios bho na prìomh mhanaidsearan, agus seiminearan is co-labhairtean.

Tha ro-innleachd trèanaidh is leasachaidh aig Bòrd na Gàidhlig airson an luchd-obrach air fad. Tha an ro-innleachd seo a' cur ri bhith coileanadh an amais aig Bòrd na Gàidhlig gun cùm sinn suas agus gun toir sin piseach air buadh ar n-obrach. Bidh an ro-innleachd seo a' gabhail ealla shònraichte ri prìomhachasan Bhòrd na Gàidhlig fhèin, mar a chithear sa Phlana Chorporra, agus ris na feumalachdan leasachaidh a th' aig gach neach-obrach fa leth.

Employees are kept informed about the organisation, its people and business through a range of activities, which include regular staff meetings and briefings by senior managers and attendance at seminars and conferences.

Bòrd na Gàidhlig has a training and development strategy for all staff. The strategy supports the delivery of Bòrd na Gàidhlig's commitment to maintaining and improving the effectiveness of its work. The strategy pays particular attention to Bòrd na Gàidhlig's own priorities, as set out in the Corporate Plan, and to the development needs of individual members of staff.

DLEASTANASAN CO-IONANNACHD

EQUALITY DUTY

Fo Riaghailtean Achd na Co-ionannachd 2010 (Dleastanasan Sònraichte) (Alba) (na Riaghailtean), feumaidh Bòrd na Gàidhlig fios fhoillseachadh mun adhartas a nì e a thaobh a bhith dèanamh dleastanas co-ionannachd na roinne poblaiiche (DCRP) na nì àbhaisteach don bhuidhinn agus a thaobh nam builean a stèidhicheas a' bhuidheann airson a h-uile dà bhliadhna. Às dèidh atharraichean a thàinig air na Riaghailtean, feumaidh Bòrd na Gàidhlig cuideachd aithrisean fhoillseachadh air co-ionannachd pàighidh agus fiosrachadh mu Bhuill a' Bhùird. Bu chòir cuimhneachadh gum feumar aithris a dhèanamh air an fhiosrachadh gu h-ìosal ro no air 30 Giblean anns na bliadhnaichean a tha ainmichte agus mar sin bha am fiosrachadh gu h-ìosal ceart air 30 Giblean 2017.

Tha am Bòrd air cur roimhe fios às ùr a thoirt seachad mar phàirt de dh'aithisg bhliadhnail na buidhne, agus tha geàrr-iomradh ann air sin gu h-ìosal.

Gheibhear aithisg iomlan air làrach-lìn Bhòrd na Gàidhlig www.gaidhlig.scot/bord/corporate/corporate-policies, le fiosrachadh air prògram nan iomairtean a tha sinn a' cur an sàs gus co-ionannachd a dhèanamh àbhaisteach nar n-obair. An lùib sin tha fiosrachadh air an adhartas a thathar a' dèanamh gus na builean a choileanadh a thaobh co-ionannachd.

Under the Equality Act 2010 (Specific Duties) (Scotland) Regulations (the Regulations) Bòrd na Gàidhlig is required to publish progress on mainstreaming the public sector equality duty (PSED) and the outcomes the organisation has set every two years. Following changes in the Regulations, Bòrd na Gàidhlig must also publish statements on equal pay and information about board members. It should be noted that the information below must be reported no later than 30 April in specified years and therefore information provided below is correct as of 30 April 2017.

Bòrd na Gàidhlig has committed to providing an update as part of the organisation's annual report and a summary has been provided below for that purpose.

The full report of the programme of mainstreaming initiatives that the organisation has been working to deliver, together with progress towards delivery of the equality outcomes, can be found on the Bòrd na Gàidhlig website. www.gaidhlig.scot/bord/corporate/corporate-policies

ADHARTAS LE BHITH DÈANAMH DLEASTANAS CO-IONANNACHD NA ROINNE POBLAICHE (DCRP) NA NÌ ÀBHAISTEACH NAR N-OBAIR

B' e aon de na pròiseactan bu mhotha a bh' aig Bòrd na Gàidhlig sa bhliadhna ionmhais a dh'fhalbh, an obair gus am Plana Cànain Nàiseanta Gàidhlig (PCNG) ùr ullachadh airson 2017/22. Bha cothrom le sin an obair co-cheangailte ri co-ionannachd fhighhe a-steach don PhCNG, agus sinn a' dèiligeadh ri feadhainn de na dùbhlain a bha ro Bhòrd na Gàidhlig a thaobh a bhith coileanadh nam builean co-ionannachd. Chaidh sin a dhèanamh ann an dòigh a chuidicheadh cuideachd le bhith coileanadh nan ceann-uidhe ro-innleachdail.

Bidh earrainn sa PhCNG ùr air co-ionannachd agus thathar ag amas air modh-obrach a thoirt a-steach an lùib Phlanaichean Gàidhlig (PG) gus an urrainnear tòiseachadh a' cruinneachadh fiosrachadh air cùisean co-ionannachd a ghabhas cleachdadh nuair a thathar a' dealbh ro-innleachdan is phoileasaidhean airson cànan is cultar na Gàidhlig. Thathar cuideachd an dùil sàr mhodhan-obrach a chomharrachadh a thaobh in-ghabhail agus iomadachd le sùil am fiosrachadh sin a roinn le buidhnean a tha ag ullachadh PG.

Chaidh obair eile a dhèanamh le bhith dèanamh DCRP na phàirt den Ro-innleachd is Plana Gníomha airson Pàrant Corporra (2016/18).

An lùib nan oidhirpean eile a thathar a' dèanamh gus dleastanasan co-ionannachd a dhèanamh nam pàirt àbhaisteach der n-obair, thathar fhathast ag amas air prionnsapalan co-ionannachd a dhaingneachadh san obair againn agus thathar a' dèanamh cinnteach gu bheil na h-iomairtean a thugadh gu buil a' coileanadh nan amasan aca.

PROGRESS WITH MAINSTREAMING THE PUBLIC SECTOR EQUALITY DUTY (PSED)

One of the main projects for Bòrd na Gàidhlig in the last financial year has been the development of the new National Gaelic Language Plan (NGLP) for 2017/22. This work offered an opportunity to integrate work on equalities into the NGLP, addressing some of the challenges relating to equalities that Bòrd na Gàidhlig has encountered in achieving the outcomes, in a way that would also facilitate delivery of the strategic objectives.

The new NGLP will contain a section on equalities and aims to introduce a mechanism within the Gaelic Language Plans (GLPs) to begin capturing equalities information that can be used to inform Gaelic language and culture strategy and policy development. It is also intended to identify best practice relating to inclusion and diversity with a view to sharing the information with those preparing their GLPs.

Other work undertaken was the integration of the PSED into the development of Bòrd na Gàidhlig's Corporate Parenting Strategy and Action Plan (2016/18).

Additional mainstreaming activities continue to focus on embedding the principles of mainstreaming and ensuring that the initiatives that have been implemented are achieving their objectives.

A' LÌBHRIGEADH NAM BUILEAN 2013/17

Stèidhich am Bòrd 4 builean airson co-ionannachd airson na h-ùine-aithris a thàinig gu crìch sa Ghiblean 2017. Tha geàrr-iomradh beag ann gu h-ìosal air an adhartas a rinneadh mu choinneamh gach buil, agus tha fiosrachadh nas mionaidiche ri fhaotainn san aithisg iomlan.

- **Buil 1**

Am measg nan daoine fa leth a gheibh maoinneachadh (aig an àm seo, maoinneachadh airson trèanadh thidsearan), bidh daoine a tha bho bhuidhnean air a bheil dìon sònraichte air an riochdachadh chun na h-aon ìre 's a tha daoine bhon t-sluagh choitcheann air an riochdachadh.

Cha do thill mòran dhaoine idir foirm ann an 2017. Ged a dh'fheumar daonnan cuimhneachadh gu bheil daoine ann nach do thill foirm, thathar a' gabhail ris na foirmichean uile a chaidh a thilleadh mar chruinneachadh de dhàta a tha riochdachadh, san fharsaingeachd, na daoine fa leth a fhuair maoinneachadh bhon Bhòrd. Nuair a thèid ealla a ghabhail ris an dàta a th' againn agus ri foirmichean bho bhliadhnaichean eile, tha fianais ann a tha sealltainn gu bheil cothroman ann fhathast siùil a chur an sàs gus barrachd luchd-iarrtais a tharraing bho am measg dhaoine a bhuineas do bhuidhnean air a bheil dìon sònraichte, gu h-àraidh daoine bho mhion-chinnidhean. Ge-tà, chan eil foirmichean gu leòr againn gus dearbhadh gu bheil buidheann sam bith ann aig a bheil aon de na feartan sònraichte a tha fo dhìon nach eil air a riochdachadh chun na h-aon ìre 's a tha an sluagh coitcheann air a riochdachadh.

Leanaidh an obair seo, ach bidh i air a fighe a-steach don obair gus co-ionannachd a dhèanamh na nì àbhaisteach nar n-obair às dèidh deireadh na h-ùine-aithris seo. Cuideachd, thèid beachdachadh air iomairtean gus cuideachadh le bhith brosnachadh barrachd dhaoine gu bhith tilleadh fhoirmichean, oir tha an àireamh fhoirmichean a chaidh a thilleadh air tuiteam san ùine-aithris seo.

DELIVERING OUTCOMES 2013/17

The Bòrd set four equality outcomes for the reporting period that concluded in April 2017. A brief summary of outputs is provided against each of the outcomes below with more detailed information in the full report.

- **Outcome 1**

Funding for individuals (currently funding for teacher training) has the same representation from groups with protected characteristics as in the general population.

The return rate for 2017 was very low. While there will always be a non-return bias to take into consideration, the collective of returned forms are taken as being generally representative of those in receipt of funding from the Bòrd. When taken into consideration with the previous returns, there is evidence to suggest that there continues to be an opportunity to implement measures to increase representation from some groups of protected characteristics, in particular those in ethnic minorities. However, there remains insufficient returns to conclude that the representation of any group that share one or more of the protected characteristics is below that in the general population.

This work will continue and although it will be integrated into mainstreaming activities from the end of this reporting period. We will also consider initiatives to help increase the return rate of monitoring forms, which has fallen throughout the reporting period.

- **Buil 2**

Bidh sgioba obrach iomadach agus tàlantach le deòin airson na h-obrach aca aig a' Bhòrd a tha riochdachadh aig gach ìre na coimhearsnachdan iomadach air a bheil sinn a' frithealadh.

Tha an dàta a chaidh a chruinneachadh san ùine-aithris a' sealltainn gu bheil an luchd-obrach aig Bòrd na Gàidhlig a' riochdachadh san fharsaingeachd na coimhearsnachdan sa bheil iad ag obair, ge-tà, feumar aideachadh gu bheil an sampall de dhàta gu math beag. Mar a dh'fheumar fo na Riaghailtean, leanaidh an sgrùdadh air an obair seo agus thèid fhighe a-steach don obair gus co-ionannachd a dhèanamh na nì àbhaisteach nar n-obair san ath ùine-aithris.

- **Buil 3**

Le bhith cleachdadh fiosrachadh a thèid a chruinneachadh bho bhuidhnean poblach a tha cur Phlanaichean Gàidhlig a-steach, comharraichidh sinn na prìomh chùisean a tha a' toirt buaidh air daoine a tha fo dhìon sònraichte nuair a tha iad a' faotainn sheirbheisean Gàidhlig air feadh Alba.

Mar a chaidh a shealltainn san rannsachadh a bharantaich Bòrd na Gàidhlig, 's e glè bheag de bhuidhnean a tha sgrùdadh chùisean co-ionannachd a thaobh mar a thathar a' toirt sheirbheisean Gàidhlig seachad. Mar thoradh air na gnìomhan gus a' bhuil seo a choileanadh, chaidh obair a dhèanamh gus cùisean co-ionannachd a dhèanamh gu math nas follaisiche san ath thionndadh den PhCNG, agus thèid modhan-obrach a thoirt a-steach leis an urrainn do Bhòrd na Gàidhlig fiosrachadh co-cheangailte ri co-ionannachd a chruinneachadh. A thuilleadh air a bhith cur ris na h-oidhirpean gus DCRP a dhèanamh na nì àbhaisteach nar n-obair, tha an obair seo cuideachd a' cuideachadh le bhith stèidheachadh nam builean airson na h-ath ùine-aithris, mar a chithear gu h-ìosal.

- **Buil 4**

Bidh daoine le comas air choreigin sa Ghàidhlig bho earrainnean cinneachail neo-gheal air an riochdachadh mar bu chòir agus mar a tha an sluagh coitcheann air a riochdachadh, anns gach sgìre ann an Alba.

Tha in-ghabhail fhathast na cheann-uidhe cudromach do Bhòrd na Gàidhlig ged nach eil dàta ann an-dràsta gus measadh a dhèanamh air adhartas leis a' bhuil seo. Thèid a' bhuil seo a thoirt air adhart mar phàirt den ath shreath de bhuilean.

- **Outcome 2**

The Bòrd will have a diverse, talented and motivated workforce that reflects at all grades the diverse communities being served.

The data gathered during the reporting period suggests that Bòrd na Gàidhlig's employees are generally representative of the community in which they work. However, it must be acknowledged that the data sample is very small. As required by the Regulations, this work stream will continue to be monitored and will be integrated into mainstreaming activities for the next reporting period.

- **Outcome 3**

Using information gathered from other public bodies submitting Gaelic Language Plans, identify key issues facing those with protected characteristics accessing Gaelic services across Scotland.

As determined in research commissioned by Bòrd na Gàidhlig, very few organisations are monitoring equalities around the provision of Gaelic language services. The work towards this outcome resulted in a work stream to significantly increase the profile of equalities in the next version of the NGLP, introducing mechanisms through which Bòrd na Gàidhlig will be able to capture equalities-related information. As well as contributing to work on mainstreaming the PSED, this work has also informed one of the outcomes for the next reporting period, discussed further below.

- **Outcome 4**

Those with some Gaelic ability from non-white ethnic groups will have the same representation as in the general population within their area, in all geographic areas of Scotland.

Inclusivity continues to be an important area of work for Bòrd na Gàidhlig although there is no data currently available to assess progress with this outcome. This outcome will be carried forward to the next set of outcomes.

A' STÈIDHEACHADH BHUILEAN AIRSON 2017/21

Fo na Riaghailtean, feumar builean ùra a stèidheachadh airson an ath cheithir bliadhna. Stèidhichte air an fhiosrachadh a th' ann, tha Bòrd na Gàidhlig air 3 builean a stèidheachadh. Chithear fios orra gu h-ìosal le mìneachadh goirid air adhbhar gach buile.

- **Buil 1**

Tha Buil 1 ag amas air piseach a thoirt air co-ionannachd chothroman agus 's e a' bhuil:

Tro ro-innleachdan is poileasaidhean ùra, bheirear àrdachadh air a' chuid de dh'inbhich, a tha ionnsachadh Gàidhlig, a tha gam meas fhèin ciorramach.

Tha an dàta, a chaidh a chruinneachadh bho na sgrùdaidhean bliadhnail mu dheidhinn inbhich a tha ag ionnsachadh na Gàidhlig, a' sealltainn gu bheil àireamh nas lugha na bhite a' sùileachadh de dh'inbhich a tha ag ionnsachadh Gàidhlig gam meas fhèin ciorramach an coimeas ris an t-sluagh choitcheann

- **Buil 2**

Dh'fhaodadh gum bi Buil 2 a' cuideachadh leis gach pàirt de DCRP agus 's e a' bhuil:

Thèid mapa a chruthachadh (no liosta co-ionann ri mapa airson gach raoin) de chùisean co-ionannachd a tha toirt buaidh air daoine a tha a' bruidhinn, a' cleachdadh agus ag ionnsachadh Gàidhlig air feadh Alba, agus cleachdar am fiosrachadh sin ann a bhith dealbh bhuilean, ro-innleachdan is poileasaidhean san àm ri teachd.

A' togail air an obair leis a' PhCNG ùr air a bheil geàrr-iomradh gu h-àrd, thathar an dùil modhan-obrach a thoirt a-steach a nì cinnteach gum faigh Bòrd na Gàidhlig dàta is fiosrachadh nas fheàrr a thaobh chùisean co-ionannachd co-cheangailte ri bhith toirt sheirbheisean Gàidhlig seachad. Bidh na modhan-obrach seo a' dèanamh feum de na Planaichean Gàidhlig a bhios buidhnean eile a' cur a-steach gu Bòrd na Gàidhlig.

- **Buil 3**

Tha Buil 3 ag amas air piseach a thoirt air co-ionannachd chothroman agus 's e a' bhuil:

Bheirear àrdachadh air an àireamh dhaoine le comas air choreigin sa Ghàidhlig bho earrainnean cinneachail neo-gheal ann an sgìrean de dh'Alba far nach eil iad air an riochdachadh chun na h-aon ìre 's a tha iad air an riochdachadh san t-sluagh choitcheann.

Chaidh a' bhuil mu dheireadh a thoirt air adhart bho am measg nam builean a bh' ann mu thràth, oir tha Bòrd na Gàidhlig fhathast a' cur prìomhachas air a' bhuil seo.

SETTING OUTCOMES FOR 2017/21

The Regulations require new outcomes to be set for the next four year period. Informed by the evidence available, Bòrd na Gàidhlig has set three outcomes. These are detailed below together with a brief rationale for each.

- **Outcome 1**

Outcome 1 focuses on advancing equality of opportunity and is:

Through strategy and policy formulation, increase the proportion of adult learners of Gaelic that consider themselves to have a disability.

From data gathered by the annual surveys for adult learners of Gaelic, the evidence suggests there is a lower representation of those that consider themselves disabled in the community of learners, than in the general population.

- **Outcome 2**

Outcome 2 potentially focusses on all aspects of the PSED and is to:

Create a map (or equivalent list by area) of equalities issues affecting those speaking, using and learning Gaelic across Scotland, which can be used to inform future outcomes as well as strategies and policies.

Building on the work for the new NGLP summarised above, it is intended to introduce mechanisms to improve the data and information available to Bòrd na Gàidhlig regarding equalities issues relating to Gaelic language service provision. This mechanism will use Gaelic Language Plans, which are submitted to Bòrd na Gàidhlig by other organisations.

- **Outcome 3**

Outcome 3 focusses on advancing equality of opportunity and is to:

Increase the representation of those with some Gaelic ability from non-white ethnic groups in the geographic areas of Scotland where their representation is below that in the general population.

The final outcome has been carried over from the previous set of outcomes as the work stream remains a priority for Bòrd na Gàidhlig.

AITHRIS AIR CO-IONANNACHD PÀIGHIDH

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

Tha seachd fhireannach is ceithir-deug boireannaich air am fastadh aig Bòrd na Gàidhlig an-dràsta. Tha am pàigheadh a gheibh boireannaich gach uair a thide sa chumantas aig ìre a tha 72% den ìre a th' ann sa chumantas airson fireannaich. Chaidh an àireamh sin obrachadh a-mach le bhith coimhead air an luchd-obrach air fad sa bhuidhinn. Tha luchd-obrach a tha san aon seòrsa dreuchd no ann an dreuchdan a tha coltach ri chèile a' faighinn pàigheadh aig an aon ìre, ìrean a tha air an stèidheachadh le Riaghaltas na h-Alba.

Mar a chaidh a ràdh gu h-àrd, bu chòir cuimhneachadh gum feumar fo na Riaghailtean aithrisean a dhèanamh air no ro 30 Giblean 2013 agus aig amannan eile ainmichte às dèidh sin, mar sin bha na h-àireamhan a thugadh seachad gu h-àrd ceart air 30 Giblean 2017.

STATEMENT ON EQUAL PAY

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

There are currently seven male and thirteen female employees of Bòrd na Gàidhlig. The average hourly rate for females is 72% of the average hourly rate for males. This figure is a comparison using all staff within the organisation. Staff who undertake the same or similar roles are on the same pay scales, which are set by the Scottish Government.

As stated above, it should be noted that the Regulations required reporting no later than 30 April in 2013 and at specified intervals after that, therefore the figures provided above were accurate as of 30 April 2017.

FIOSRACHADH MU BHUILLA' BHÙIRD

An-dràsta tha còig fhireannach agus sia bhoireannach air a' Bhòrd, agus chaidh an cur nan dreuchdan le Riaghaltas na h-Alba. Eadar an Iuchar 2016 agus an Gearran 2017 bha sia fhireannach agus còig bhoireannach air a' Bhòrd. Thòisich ceathrar bhall a bharrachd sa Ghiblean 2017.

Tha Bòrd na Gàidhlig air tòiseachadh ag obrachadh leis an liosta-dhearbhaidh airson a' phlana airson Buill ùra a' Bhùird agus an goireas-taice a dh'fhoillsich Riaghaltas na h-Alba feuch ciamar a nithear feum nas fheàrr den fhiosrachadh mu Bhuill a' Bhùird gus DCRP a chur air adhart agus a choileanadh. Chaidh grunn de na molaidhean a chur an sàs mu thràth, leithid mar a tha fiosrachadh mu Bhuill a' Bhùird ri fhaotainn air làrach-lìn Bhòrd na Gàidhlig. Thairis air an ath bhliadhna ionmhais, thathar an dùil an raon-obrach seo a stèidheachadh gu foirmeil, agus sinn a' toirt poileasaidh a-steach airson iomairtean sam bith nach eil air an gabhail a-steach mu thràth san obair gus co-ionannachd a dhèanamh na nì àbhaisteach.

BOARD MEMBER INFORMATION

There were four male and three female board members at 31 March 2017, who are appointed by the Scottish Government. From July 2016 to February 2017 there were five male and five female board members. An additional four board members joined in April 2017.

Bòrd na Gàidhlig has begun work with the succession plan checklist and toolkit issued by the Scottish Government to examine how information relating to board members can be better used to promote and meet all aspects of the PSED. A number of areas have already been implemented, such as the availability of board member information from Bòrd na Gàidhlig's website. Over the next financial year, it is intended to formalise this work stream, introducing a policy for any initiatives that are not already addressed through work on mainstreaming.

FÈICHEANASAN PEINNSEIN

PENSION LIABILITIES

Air 31 Màrt 2017, b' e am fèicheanas lom airson maoin nam peinnseanan, a rèir Inbhe Cunntasachd Eadar-nàiseanta 19 (IAS 19), £1.479m (0.727m 2015/16). Thàinig àrdachadh de £0.752m air an fhèicheanas seo ann an Cùl-stòr nam Peinneanan ri linn atharrachadh air na beachdan ionmhasail a chaidh a ghabhail.

Bha dà phrìomh atharrachadh ann air na beachdan ionmhasail a chaidh a ghabhail. Sa chiad dol a-mach, thuit an reata lasachaidh ro atharraichean bho 3.5% gach bliadhna air 31 Màrt 2016 gu 2.6% gach bliadhna air 31 Màrt 2017. Cuideachd, tha an t-slat-tomhais airson atmhorachd san ùine-fhada a rèir a' CPI air a dhol suas bho 2.2% gach bliadhna air 31 Màrt 2016 gu 2.4% gach bliadhna air 31 Màrt 2017. Tha an dà atharrachadh seo còmhla, san reata lasachaidh ro atharraichean agus ann an slat-tomhais atmhorachd a' CPI, ag adhbharachadh lùghdachadh neach beag san dearbh reata lasachaidh bho 1.3% gach bliadhna air 31 Màrt 2016 gu 0.2% gach bliadhna air 31 Màrt 2017. Tha luach a bharrachd air fèicheanasan an fhastaiche ri linn an atharrachaidh seo san dearbh reata lasachaidh.

Thuir ar Clèirich-urrais, Hymans Robertson LLP, gun robh an t-àrdachadh a thàinig air ar fèicheanas lom airson maoin nam peinneanan, bho £0.727m air 31 Màrt 2016 gu £1.479m air 31 Màrt 2017, a' dol a rèir na thachair do dh'fhastaichean eile a tha nam buill de Sgeama Peinnsein an Riaghaltais Ionadail nuair a rinn iad aithris fo IAS19 air 31 Màrt 2017.

Chithear am poileasaidh cunntasachd airson na maoin seo ann an Nota 2 (duilleag 80) airson nan cunntasan. Gheibhear fiosrachadh foillsichte a thaobh IAS 19 ann an nota 10 (duilleagan 88 gu 96). Gheibhear fiosrachadh eile mu pheinneanan san Aithisg air Tuarastalan, duilleagan 59 gu 64.

At 31 March 2017 the net pension fund liability in terms of International Accounting Standard 19 (IAS 19) was £1.479m (£0.727m 2015/16). This liability has increased by £0.752m due to the change in financial assumptions.

There have been two main changes in financial assumptions. Firstly, there has been the fall in the nominal discount rate from 3.5% p.a. at 31 March 2016 to 2.6% p.a. at 31 March 2017. Secondly, the long term CPI inflation measure has risen from 2.2% p.a. at 31 March 2016 to 2.4% p.a. at 31 March 2017. The aggregate impact of these movements in the nominal discount rate and CPI inflation measure result is a significant fall in the real discount rate from 1.3% p.a. at 31 March 2016 to 0.2% p.a. at 31 March 2017. This movement in real discount rate results in a higher value on the employer's liabilities.

Our actuaries, Hymans Robertson LLP, have advised us that the increase in our net pension fund liability from £0.727m at 31 March 2016 to £1.479m at 31 March 2017 is in line with that experienced by other LGPS employers reporting under IAS19 at 31 March 2017.

The accounting policy for this fund is given in note 2 (page 80) to the accounts. IAS 19 disclosures are given in note 10 (pages 88 to 96 inclusive). Other pension information is given in the Remuneration Report pages 59 to 64.

CÌSEAN NACH BUIN DON SGRÙDADH NON-AUDIT FEES

Cha deach pàigheadh sam bith a thoirt do Sgrùdadh na h-Alba airson obair leis an luchd-sgrùdaidh bhon taobh a-muigh, Deloitte LLP, ach a-mhàin airson an sgrùdaidh reachdail air na cunntasan (faicibh nota 5, duilleag 85).

No payments were made to Audit Scotland for the services of the external auditor, Deloitte LLP, other than in respect of the statutory audit (see note 5, page 85) to the accounts.

TACHARTASAN CO-CHEANGAILTE RI DÀTA PEARSANTA PERSONAL DATA RELATED INCIDENTS

Cha robh gin a thachartasan ann co-cheangailte ri dàta pearsanta rè na bliadhna (2016 – 0).

There were no personal data related incidents during the year (2016 – 0).

AITHRIS AIR DLEASTANASAN AN OIFIGEIR CHUNNTACHAIL STATEMENT OF ACCOUNTABLE OFFICER'S RESPONSIBILITIES

Fo Earrainn 8 de Achd na Gàidhlig (Alba) 2005, feumaidh Bòrd na Gàidhlig aithris air cunntasan ullachadh airson gach bliadhna ionmhais ann an cruth agus a rèir mhodhan a thathar a' moladh san Stiùireadh airson Chunntasan. Thèid na cunntasan ullachadh a rèir 's nuair a thèid suimeannan a chlàradh agus feumaidh iad dealbh fìor agus cothromach a shealltainn de shuidheachadh Bhòrd na Gàidhlig aig deireadh na bliadhna ionmhais agus de theachd-a-steach agus caiteachas, buannachdan is call a chaidh aithneachadh agus sruthan airgid airson na bliadhna ionmhais.

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

Nuair a tha iad ag ullachadh nan aithrisean ionmhasail, feumaidh an t-Oifigear Cunntachail cumail ri riathanasan Leabhran an Riaghaltais airson Aithrisean Ionmhasail agus gu sònraichte a thaobh a bhith:

- Cumail ris an stiùireadh a dh' fhoillsich Ministearan na h-Alba air aithrisean ionmhasail, agus sin a' gabhail a-staigh cumail ris na riathanasan cunntasachd is foillseachaidh iomchaidh, agus a bhith a' cur an sàs poileasaidhean cunntasachd iomchaidh gu cunbhalach;
- A' dèanamh cho-dhùnaidhean is thuairmsean a tha reusanta;
- A' mìneachadh mar a chaidh cumail ri inbhean cunntasachd iomchaidh a gheibhear ann an Leabhran an Riaghaltais airson Aithrisean Ionmhasail, agus a' foillseachadh is a' mìneachadh àite sam bith sna h-aithrisean ionmhasail far nach deach cumail ris na h-inbhean seo; agus
- Ag ullachadh chunntasan leis an tuigse gun cùm a' bhuidheann a' dol.

Tha am Prìomh Oifigear Cunntachail aig Riaghaltas na h-Alba air Shona NicIllinnein a chur an dreuchd mar Oifigear Cunntachail bho 6 Ògmhios 2016. Mus do thòisich Shona NicIllinnein san dreuchd, bha Pòl Maclain, Oifigear Cunntachail na Roinne aig Riaghaltas na h-Alba, Àrd-stiùiriche airson Ionnsachaidh is Ceartais, na Oifigear Cunntachail bho 1 Faoilleach 2016 gu 5 Ògmhios 2016. Chithear na dleastanasan a th' air Oifigear Cunntachail san stiùireadh, A' Cumail Rian air Airgead Poblach, foillsichte le Roinn Ionmhais na Banrigh, agus am measg nan dleastanasan sin tha uallach airson dèanamh cinnteach gun tèid iomchaidheachd is cunbhalachd a chur an sàs nuair a thathar a' làimhseachadh mhaoinean poblach agus tha an t-Oifigear Cunntachail cunntachail airson sin, agus tha uallach air an Oifigear Chunntachail clàran ceart a chumail agus dìon a dhèanamh air so-mhaoinean Bhòrd na Gàidhlig.

In preparing the accounts, the Accountable Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

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

The Principal Accountable Officer of the Scottish Government has appointed Shona MacLennan from 6 June 2016 as Accountable Officer of Bòrd na Gàidhlig. Prior to Shona MacLennan starting, Paul Johnson, the Scottish Government Accountable Portfolio Officer, Director General for Learning and Justice was the Accountable Officer from 1 January 2016 until 5 June 2016. The responsibilities of an Accountable Officer, including responsibility for the propriety and regularity of the public finances for which the Accountable Officer is answerable, for keeping proper records and for safeguarding Bòrd na Gàidhlig's assets, are set out in Managing Public Money published by the HM Treasury.

A' FOILLSEACHADH FIOSRACHADH DO LUCHD- SGRÙDAIDH

DISCLOSURE OF INFORMATION TO THE AUDITORS

Mar an t-Oifigear Cunntachail, cho fad is 's aithne dhomh, chan eil fiosrachadh sam bith ann mu nach eil fios aig luchd-sgrùdaidh a' Bhùird agus còir fios a bhith aca air. Tha mi air gach nì a dhèanamh a bha còir agam a dhèanamh gus dèanamh cinnteach gun robh fios agam air fiosrachadh sam bith a bha còir a bhith air a sgrùdadh agus gus dèanamh cinnteach gun robh fios aig luchd-sgrùdaidh a' Bhùird air an fhiosrachadh sin.

Mar an t-Oifigear Cunntachail, tha mi a' dearbhadh gu bheil an aithisg bhliadhnail agus na cunntasan le chèile, cothromach, gun chlaonadh agus gun gabh iad an tuigsinn. Tha mi cuideachd a' dearbhadh gu bheil mi a' gabhail uallach pearsanta airson na h-aithisge bliadhnail agus nan cunntasan agus airson a' bhreithneachaidh a chaidh a dhèanamh gus dearbhadh gu bheil iad cothromach, gun chlaonadh agus gun gabh iad an tuigsinn.

As Accountable Officer, as far as I am aware, there is no relevant audit information of which the Bòrd's auditors are unaware. I have taken all reasonable steps to make myself aware of any relevant audit information and to establish that the Bòrd's auditors are aware of the information.

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



AITHRIS AIR RIAGHLADH

GOVERNANCE STATEMENT

CÙL-FHIOSRACHADH

Bidh an Aithris air Riaghladh Corporra a' cumail clàr air stiùbhardachd Bhòrd na Gàidhlig agus tha i mar aithris a bharrachd airson nan cunntasan ionmhasail. Bidh an aithris seo cuideachd a' tarraing còmhla aithrisean air an t-suidheachadh mar a tha e agus fianais air riaghladh, is cumail rian is smachd air cunnartan, gus am bi dòigh aithris shoilleir agus chunbhalach againn.

ÌRE NAN DLEASTANASAN

Mar an t-Oifigear Cunntachail, tha e mar uallach orm siostam buadhach in-smachd a chumail suas a bheir taic do choileanadh phoileasaidhean, amasan agus cinn-uidhe na buidhne a stèidhich Ministearan na h-Alba. Tha e cuideachd an urra rium maoinen poblach agus so-mhaoinean poblach a dhion, agus sin an urra riumsa gu pearsanta, a rèir nan dleastanasan a chaidh a stèidheachadh ann am "Meòrachan an Oifigeir Chunntachail".

FRÈAM RIAGHLAIDH

San fhrèam riaghlaidh tha siostaman is pròiseasan, feallsanachd agus prionnsabalan a stiùireas agus a chumas rian air a' Bhòrd. Cuideachd san fhrèam tha ar gnìomhachd a tha sinn cunntachail air a shon do Mhinistearan na h-Alba, agus a leigeas leinn a dhol an sàs ann an com-pàirt ri ar luchd-ùidhe. Tha e toirt comas don Bhòrd sùil a chumail air mar a choileanar ar cinn-uidhe ro-innleachdail agus 's urrainn dhuinn beachd a ghabhail feuch a bheil sinn a' faicinn nam builean a bha sinn an dùil fhaicinn ri linn nan ceann-uidhe sin.

Tha am frèam riaghlaidh air a bhith aig Bòrd na Gàidhlig airson na bliadhna a chrìochnaich air 31 Màrt 2017 agus suas chun a' chinn-latha a chaidh an Aithisg Bhliadhnail agus an Aithris air na Cunntasan aontachadh.

BACKGROUND

The Corporate Governance Statement records the stewardship of Bòrd na Gàidhlig and supplements the annual accounts. This statement also draws together position statements and evidence on governance, risk management and control, to provide a coherent and consistent reporting mechanism.

SCOPE OF RESPONSIBILITY

As Accountable Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the organisation's policies, aims and objectives, set by Scottish Ministers, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities set out in the 'Accountable Officer's Memorandum'.

GOVERNANCE FRAMEWORK

The governance framework comprises the systems and processes, and culture and values, by which the Bòrd is directed and controlled; and its activities through which it accounts to Ministers and engages with its stakeholders. It enables the Board to monitor the achievement of its strategic objectives, and to consider whether those objectives have led to the delivery of the desired outcomes.

The governance framework has been in place at Bòrd na Gàidhlig for the year ended 31 March 2017 and up to the date of approval of the Annual Report and Statement of Accounts.

AM BÒRD-STIÙIRIDH

Tha an Cathraiche air ceann a' Bhùird agus tha an Ceannard a' stiùireadh riaghladh gnìomhach na buidhne.

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

The Board is responsible for the overall management, strategic direction, maintenance of sound risk management and internal control systems, succession planning and performance of the body. It discharges its responsibilities through regular scheduled meetings and ad hoc meetings, as may be required. The Board has reserved specific matters to itself for determination and approval which include strategic issues, the risk profile of the body, approval of the annual budget, approval of material contracts agus planadh airson leantalachd luchd-dreuchd aig àrd-ìre sa bhuidhinn.

Tha e mar dhleastanas air a' Bhòrd sàr riaghladh corporra a chur an sàs agus tha iad den bheachd gu bheil structar riaghlaidh math cudromach do bhuidhinn a tha a' dol a shoirbheachadh.

THE BOARD

The Cathraiche (Chair) leads the Board and the Ceannard (Chief Executive) leads the executive management of the organisation.

The Board comprises the Cathraiche and up to eleven non-executive Members, and meets regularly throughout the year. The normal term of office for a Board member is four years, although lengths of appointments may be varied to ensure continuity of Board membership.

The Board is responsible for the overall management, strategic direction, maintenance of sound risk management and internal control systems, succession planning and performance of the body. It discharges its responsibilities through regular scheduled meetings and ad hoc meetings, as may be required. The Board has reserved specific matters to itself for determination and approval which include strategic issues, the risk profile of the body, approval of the annual budget, approval of material contracts and succession planning for Leadership.

The Board is committed to high standards of corporate governance and believes that a sound governance structure engenders a successful organisation.

COMATAIDHEAN BHÒRD NA GÀIDHLIG

A' Chomataidh Sgrùdaidh is Rianachd Chunnartan

'S e prìomh dhleastanas na Comataidh Sgrùdaidh is Rianachd Chunnartan a bhith stiùireadh na h-obrach gus dèanamh cinnteach gu bheil pròiseasan freagarrach gan cur an sàs air feadh na buidhne a thaobh chunnartan, smachd is riaghlaidh. Ann an co-bhuinn ris an Sgioba Stiùiridh, nì a' Chomataidh cinnteach gun tèid gnìomhan iomchaidh a dhèanamh gus rian a chumail air cunnartan aig ìre ro-innleachdail an lùib obair na buidhne agus gun tèid ealla a ghabhail ri cunnartan nar n-obair. Coinnichidh a' Chomataidh Sgrùdaidh is Rianachd Chunnartan co-dhiù trì tursan sa bhliadhna. Tha trìuir Bhall neo-dhreuchdail oirre gu h-àbhaisteach: an Cathraiche agus dithis Bhall eile. Bha Colla Dòmhnallach na Cathraiche oirre chun an Ògmhios 2016, agus an uair sin b' i Faye NicLeòid an Cathraiche (chan eil i na Ball den Bhòrd Stiùiridh).

Gu h-àbhaisteach, bidh an t-Oifigear Cunntachail, Ceann nan Seirbheisean Corporra, Ceann Roinn an Ionmhais, agus an Neach In-sgrùdaidh an làthair aig na coinneamhan. Thèid fiathachadh a thoirt do riochdairean bhon luchd-sgrùdaidh bhon taobh a-muigh a thighinn gu na coinneamhan, agus bidh cothrom aca co-dhiù uair sa bhliadhna coinneachadh ris a' Chomataidh aig coinneamh dhùinte. Cuideachd, faodaidh a' Chomataidh coinneachadh ris an Neach In-sgrùdaidh aig coinneamh dhùinte. Bidh a' Chomataidh ag obair air stèidh neo-eisimeileach agus nì i aithris don Bhòrd Stiùiridh.

Choinnich a' Chomataidh seo trì tursan ann an 2016/17.

A' Chomataidh Poileasaidh is Coileanaidh

Bidh a' Chomataidh Poileasaidh is Coileanaidh a' toirt taic don Bhòrd Stiùiridh ann a bhith coileanadh nan dleastanasan aige, a tha a rèir adhbharan agus amasan is cinn-uidhe ro-innleachdail a chaidh aontachadh le Ministearan na h-Alba, gus: an àireamh dhaoine as urrainn Gàidhlig a chleachdadh is a thuigsinn a chur an àirde; gus daoine a bhrosnachadh gu bhith cleachdadh is a' tuigsinn na Gàidhlig; agus gus cuideachadh le bhith toirt cothrom do dhaoine, ann an Alba agus àiteachan eile, air a' Ghàidhlig agus cultar na Gàidhlig.

Bidh a' Chomataidh a' toirt stiùireadh do mar a thèid buidseatan bliadhnaile ullachadh do Bhòrd na Gàidhlig agus bidh iad a' cumail sùil, rè na bliadhna, air teachd-a-steach is caiteachas mu choinneamh bhuidseatan. Bidh iad ag aontachadh ri tabhartasan suas gu ìre a tha stèidhichte tro ùghdarras a thèid a bhuileachadh

COMMITTEES OF BÒRD NA GÀIDHLIG

Audit & Risk Management Committee

The Audit & Risk Management Committee's principal function is to lead on ensuring that there are adequate risk, control and governance processes in place throughout the organisation. In conjunction with the Leadership Team the Committee will seek to ensure that the required actions to manage risk at a strategic level are appropriately reflected and incorporated in operation delivery. This will include prompt action on raised Internal and External Audit matters. The Audit & Risk Management Committee will meet at least three times a year. It normally comprises three non-executive members: the Cathraiche and two other members. It was chaired by Coll MacDonald until June 2016 and by a lay chair member Faye MacLeod thereafter.

The Accountable Officer, the Head of Corporate Services, the Head of Finance, and the Internal Auditor will normally attend meetings. Representatives of External Audit will be invited to meetings, and will have the opportunity at least once a year to meet the Committee in private. The Committee can also meet with the Internal Auditor in private. It operates independently and reports to the Board.

This Committee met three times during 2016/17.

Policy and Delivery Committee

The Policy & Delivery Committee supports the Board in delivering its responsibilities for purpose, strategic aims and objectives, as agreed by the Scottish Ministers to increase the number of persons who are able to use and understand the Gaelic language; to encourage the use and understanding of the Gaelic language; and to facilitate access, in Scotland and elsewhere, to the Gaelic language and Gaelic culture.

This Committee is to oversee the preparation of annual budgets for Bòrd na Gàidhlig and to monitor income and expenditure during the year against budget. They approve grants up to the limit delegated by the Accountable Officer. The Committee will take oversight on behalf of the

air a' Chomataidh leis an Oifigear Chunntachail. Bidh a' Chomataidh a' toirt stiùireadh, às leth a' Bhùird Stiùiridh, do mar a thèid na Planaichean Corporra is Gnìomha a thoirt gu buil, agus mar phàirt den obair sin bithear a' sgrùdadh mar a thèid siostaman gus coileanadh a stiùireadh a dhealbh, a chur an gnìomh agus mar a thèid aithris a dhèanamh air na siostaman sin. Ni iad cinnteach cuideachd gun tèid pròiseactan a dhealbh gu ceart agus gun tèid rian a chumail orra airson dèanamh cinnteach gun cuidich iad le bhith coileanadh cheann-uidhe corporra. Feumaidh co-dhiù dithis Bhall agus Cathraiche a bhith air a' Chomataidh, agus tha ceathrar agus Cathraiche ann an-dràsta. Bha Ealasaid Nic an t-Saoir na Cathraiche air a' Chomataidh gus an do leig i dhith a dreuchd air 28 Gearran 2017.

Bidh an t-Oifigear Cunntachail agus buill eile den Sgioba Stiùiridh a' tighinn gu coinneamhan nuair a bhios feum orra.

Choinnich a' Chomataidh seo ceithir tursan ann an 2016/17.

Comataidh an Fhoghlaim

Bidh Comataidh an Fhoghlaim a' toirt taic don Bhòrd Stiùiridh ann a bhith coileanadh nan dleasan reachdail aige a thaobh a bhith toirt air adhart agus a' cur air adhart Foghlam Gàidhlig. Bidh iad a' cuideachadh le bhith ag ullachadh comhairle is stiùireadh airson foghlam is ionnsachadh na Gàidhlig do Bhòrd na Gàidhlig agus Ministearan na h-Alba le sùil shònraichte air dè na dòighean as fheàrr san urrainnear taic a thoirt do dh'fhoghlam Gàidhlig ann an Alba agus am foghlam sin chur air adhart. Cuideachd, bidh a' Chomataidh a' stiùireadh na h-obrach gus an Stiùireadh Reachdail airson Foghlam Gàidhlig a chur an gnìomh a rèir 's mar a tha sin ag èirigh a-mach à Achd an Fhoghlaim 2016, agus bidh iad a' sgrùdadh adhartas leis an Stiùireadh agus buaidh an Stiùiridh. Bidh a' Chomataidh cuideachd a' toirt taic is comhairle do sgioba an Fhoghlaim air cùisean ro-innleachdail co-cheangailte ri foghlam is ionnsachadh na Gàidhlig.

Bidh Comataidh an Fhoghlaim a' coinneachadh co-dhiù trì tursan sa bhliadhna. Faodaidh Cathraiche na Comataidh coinneamhan a bharrachd a chur air dòigh ma tha i/e ga mheas iomchaidh. Gus cuòram a bhith ann aig coinneimh, feumaidh co-dhiù dithis Bhall a bhith an làthair. 'S e Seumas Whannel Cathraiche Comataidh an Fhoghlaim.

Gu h-àbhaisteach, bidh an t-Oifigear Cunntachail agus Stiùiriche Foghlam na Gàidhlig an làthair aig coinneamhan, agus thig luchd-obrach eile gu coinneamhan nuair a bhios feum orra.

Choinnich a' Chomataidh trì tursan ann an 2016/17.

Board of delivery against the Corporate and Operational plans, including review of development, implementation and reporting of performance management systems. It also ensures that projects are properly designed and managed and meet corporate objectives. The Committee requires a minimum of two members plus Chair and currently has four members plus the Chair. The Committee was chaired by Elizabeth McAtear until retirement on 28 February 2017.

The Accountable Officer and other members of the Leadership Team will attend the meetings as required.

This Committee met four times during 2016/17.

Education Committee

The Education Committee supports the Board in delivery of its statutory responsibilities for the development and promotion of Gaelic education. It contributes to the preparation of advice and guidance on Gaelic education and learning for Bòrd na Gàidhlig and Scottish Ministers with a particular focus on how best to promote and support Gaelic education across Scotland. In addition, the Committee leads in the implementation of the Statutory Guidance on Gaelic Medium Education as reflected in the 2016 Education Act, and to monitor and review its progress and impact. The Committee also supports and advises the Education team on strategic matters concerning Gaelic education and learning.

The Education Committee will meet at least three times a year. The Chair of the Committee may convene additional meetings as and when deemed necessary. A minimum of two members will be present for the meeting to be deemed quorate. The Education Committee is chaired by Jim Whannel.

The Accountable Officer and Director of Gaelic Education will normally attend meetings, along with other staff as appropriate.

During 2016/17 it met three times.

BÒRD NA GÀIDHLIG 2016/17: BALLRACHD CHOMATAIDHEAN AGUS LÀTHAIREACHD
BÒRD NA GÀIDHLIG 2016/17: COMMITTEE MEMBERSHIP AND ATTENDANCE

	Ball Member	Am Bòrd Stiùiridh Board (4)	A' Chomataidh Sgrùdaidh is Rianachd Chunnartan Audit & Risk Management Committee (3)	Comataidh an Fhoghaim Education Committee (3)	A' Chomataidh Poileasaidh is Coileanaidh Policy & Delivery Committee (5)
	Ailean Dòmhnallach Cathraiche Allan MacDonald Chair	4/4			
	Dòmhnall MacSuain Donald MacSween	4/4			3/4
	Dòmhnall MacLeòid Donald MacLeod	4/4		3/3	
	Ealasaid Nic an t-Saoir Elizabeth McAtear	3/3	1/1		5/5
	Fiona O'Hanlon Fiona O'Hanlon	3/3		2/3	
	Iain MacLeòid John MacLeod	3/3	3/3		4/5
	Johan Nic a' Ghobhainn Johan Smith	4/4	3/3		
	Joy Dunlop Joy Dunlop	3/4			3/4
	Màiri T NicAonghais Mary T MacInnes	4/4			4/4
	Seumas Whannel James Whannel	4/4		3/3	

'S i Faye NicLeòid am Ball Comataidh, nach eil na Ball den Bhòrd Stiùiridh, a bha na Cathraiche airson dà choinneimh den Chomataidh Sgrùdaidh is Rianachd Chunnartan ann an 2016/17.

Faye MacLeod is the Lay Committee Member who chaired two Audit and Risk Management Committee meetings in 2016/17.

CATHRAICHE BHÒRD NA GÀIDHLIG

'S e Ailean Dòmhnallach Cathraiche Bhòrd na Gàidhlig. Tha an Cathraiche cunntachail do Mhinistearan na h-Alba às leth a' Bhùird airson dèanamh cinnteach gum bi poileasaidhean is gnìomhan Bhòrd na Gàidhlig a' cur ri coileanadh dleastanasan reachdail agus poileasaidhean ro-innleachdail coitcheann Mhinistearan na h-Alba agus gun tèid gnothaichean Bhòrd na Gàidhlig a chur an sàs le ionracas. Tha na dleastanasan corporra, air an cur an cèill gu h-àrd airson a' Bhùird, air a' Chathraiche agus air na Buill agus e gu sònraichte an urra riutha dèanamh cinnteach gun coileanadh Bhòrd na Gàidhlig na h-amasan is cinnteach a stèidhich Ministearan na h-Alba dha.

AN SGIOPA STIÙIRIDH 2016/17

Shona NicIllinnein
(Ceannard bho 6 Ògmhios 2016)
Brus Robasdan
(Ceannard Eadar-amail gu 5 Ògmhios 2016)
Daibhidh Boag (Stiùiriche Planadh Càin is Leasachaidhean Coimhearsnachd)
Mona Wilson (Stiùiriche Foghlam na Gàidhlig bho 11 Iuchar 2016)
Alasdair MacFhionghuin
(Ceann nan Seirbheisean Corporra)
Steven MacIomhair (Ceann Roinn a' Chonaltraidh, Margaideachd is TF)
Graham Nisbet
(Ceann Roinn an Ionmhais bho 1 Dàmhair 2016)

Bidh an Sgioba Stiùiridh a' coinneachadh gu cunbhalach agus tha e an urra riutha dleastanasan reachdail agus amasan ro-innleachdail a' Bhùird a choileanadh. San Sgioba Stiùiridh tha an Ceannard agus Ceann gach roinn obrachaidh, agus am Manaidsear Corporra is Conaltraidh. Tha e na amas don Sgioba Stiùiridh sàr riaghladh corporra a chur an sàs agus nì iad an dicheall gus am bi an ceannas, an sealladh ro-innleachdail agus àrainneachd riaghlaidh ann a tha riatanach do bhith coileanadh prìomh amasan a' Bhùird.

THE CATHRAICHE OF BÒRD NA GÀIDHLIG

The Cathraiche is Allan MacDonald. The Cathraiche is responsible to Scottish Ministers on behalf of the Board, for ensuring Bòrd na Gàidhlig's policies and actions support delivery of the statutory functions and the wider strategic policies of the Scottish Ministers; and that Bòrd na Gàidhlig's affairs are conducted with probity. The Cathraiche shares with other Board members the corporate responsibilities set out above for the Board and, in particular, for ensuring that Bòrd na Gàidhlig fulfils the aims and objectives set by the Scottish Ministers.

LEADERSHIP TEAM 2016/17

Shona MacLennan
(Ceannard from 6 June 2016)
Bruce Robertson
(Interim Ceannard to 5 June 2016)
David Boag (Director of Language Planning & Community Developments)
Mona Wilson
(Director of Gaelic Education from 11 July 2016)
Alasdair MacKinnon
(Head of Corporate Services)
Steven MacIver
(Head of Marketing, Communications and IT)
Graham Nisbet
(Head of Finance from 1 October 2016)

The Leadership Team meets on a regular basis and is responsible for delivering the statutory functions and strategic aims of the Board. The Leadership Team consists of the Ceannard and the Head of each operating unit. The Leadership Team is committed to high standards of corporate governance and strives to provide the leadership, strategic oversight and control environment required to deliver Bòrd na Gàidhlig's key aims.

FRÈAM CHUNNARTAN IS SMACHD

Feumaidh gach buidheann – a dh’fheumas cumail ri riathanas Leabhran Ionmhas Poblach na h-Alba – ro-innleachd a chur an sàs airson rianachd chunnartan a rèir nan stiùiridhean iomchaidh a dh’fhoillsicheas Ministearan na h-Alba.

Chithear mìneachadh gu h-ìosal air mar a thèid Rian a chumail air Cunnartan. Bidh an Sgioba Stiùiridh a’ cumail Chlàran-chunnartan, a’ gabhail a-staigh planaichean-gnìomha, agus thèid an ath-sgrùdadh bho àm gu àm. Thèid aithris a dhèanamh gu cunbhalach air cur-an-gnìomh phlanaichean-gnìomha don Chomataidh Sgrùdaidh is Rianachd Chunnartan agus don Bhòrd. Bidh earrainn air Cunnartan anns gach plana no moladh susbainteach a thèid a chur air beulaibh a’ Bhùird airson co-dhùnadh/aonta.

Thèid an Clàr-chunnartan ath-sgrùdadh gu cunbhalach leis a’ Chomataidh Sgrùdaidh is Rianachd Chunnartan.

Tha e na amas don Bhòrd a bhith sìor leasachadh agus a’ toirt piseach air cùisean le bhith dealbh is ag ùrachadh ar siostaman a rèir ath-sgrùdaidhean is leasachaidhean iomchaidh sam bith a bhios ann a thaobh deagh ghnè san raon seo, an lùib sin:

- a’ toirt fa-near cho cudromach ‘s a tha rian air cunnartan do dh’obair na buidhne, agus ri linn sin chaidh Clàr-chunnartan Ro-innleachdail ùr a chruthachadh don Ùghdarras;
- nithear cinnteach gu bheil prionnsabalan air cùl Rian air Cunnartan fìchte ann an stiùireadh coitcheann na buidhne;
- thèid an Clàr-chunnartan ùrachadh gu cunbhalach;
- bheir Cathraiche na Comataidh Sgrùdaidh is Rianachd Chunnartan aithrisean seachad don Bhòrd bho àm gu àm, le fios mu in-smachd; agus
- nithear cinnteach gum bi rian air cunnartan mar phàirt de ar siostaman a thaobh mar a tha am Bòrd a’ toirt thabhartasan seachad agus ann am planadh corporra san fharsaingeachd.

Tha am Bòrd a’ cumail ris a’ phoileasaidh aig Riaghaltas na h-Alba a thaobh Tèarainteachd Fiosrachaidh, agus tha Prìomh Shealbhadair Chunnartan a thaobh Fiosrachaidh againn gus rian a chumail air cunnartan do dh’fhiosrachadh.

THE RISK AND CONTROL FRAMEWORK

All bodies subject to the requirements of the Scottish Public Finance Manual (SPFM) must operate a risk management strategy in accordance with relevant guidance issued by the Scottish Ministers.

The Risk Management process is outlined below. Risks Registers, including action plans, are maintained and periodically reviewed by the Leadership Team. Implementation of action plans to manage risk is reported regularly to the Audit & Risk Management Committee and the Board. A section on Risks is included in all significant plans and proposals submitted to the Board for decision/approval.

The Risk Register is regularly reviewed by the Audit & Risk Management Committee.

The Board is committed to a process of continuous development and improvement by developing systems in response to any relevant reviews and developments in best practice in this area to:

- recognise the importance of risk management in the activities of the organisation, and has led on the development of a revised Strategic Risk Register for the Authority.
- ensure that Risk Management principles are embedded as part of normal management process;
- regularly update the Risk Register;
- receive periodic reports from the Chair of the organisation’s Audit & Risk Management Committee to the Board, concerning internal control; and
- ensure that systems continue to incorporate risk management into the Board’s funding awards and into its overall corporate planning process.

The Board follows the Scottish Government policy on Information Security and has a Senior Information Risk Owner in place to manage risk to information.

IN-SGRÙDADH

Tha an obair in-sgrùdaidh na pàirt riatanach den t-siostam in-smachd. Thug TirArd MacKenzie seirbheis in-sgrùdaidh do Bhòrd na Gàidhlig suas gu 13 Lùnastal 2016, an lùib na h-obrach aca rinn iad mion-sgrùdadh air cunnartan a bh' ann don bhuidhinn. Bho 14 Lùnastal 2016, chaidh obair In-sgrùdaidh a dhèanamh le neach-dreuchd taobh a-staigh na buidhne. Chaidh aithisgean a dhèanamh air Suimeannan Pàighte le Luchd-fìach, Bancadh, Tabhartasan do na Prìomh Bhuidhnean Gàidhlig, Ìrean-coileanadh na Buidhne, Seirbheisean Co-roinnte agus Solarachadh agus Seirbheisean Fiosrachaidh. Gheibhear toraidhean an in-sgrùdaidh, na molaidhean agus na gnìomhan aontaichte sna h-aithisgean fa leth a gheibh an luchd-stiùiridh tron bhliadhna, agus thèid gearr-chunntasan orra sin a chur ris na h-aithisgean ràitheil a gheibh a' Chomataidh Sgrùdaidh is Rianachd Chunnartan. Nan cois sin tha beachd air dè cho iomchaidh agus buadhach 's a tha an siostam in-smachd, agus molaidhean airson leasachaidhean a thèid a chur an sàs leis an luchd-stiùiridh.

Bidh an Luchd In-sgrùdaidh a' foillseachadh aithisg bhliadhnail le beachd air an t-siostam in-smachd. Bidh an Luchd In-sgrùdaidh a' gabhail beachd air an fhrèam smachd agus iad a' gabhail ealla ri:

- Toraidhean nan sgrùdaidhean a rinneadh air feadh na bliadhna, agus gnìomhan a dh'aontaich an luchd-stiùiridh a dhèanamh ri linn na chaidh a lorg leis na sgrùdaidhean;
- Gnìomhan a rinn luchd-stiùiridh mu choinneamh mholaidhean bho sgrùdaidhean a chaidh a dhèanamh roimhe; agus
- Cho mothachail 's tha luchd-obrach air cùisean co-cheangailte ri smachd agus cho deònach agus a tha iad cùisean a leasachadh.

'S e am beachd airson 2016/2017 gu bheil "An Neach In-sgrùdaidh den bheachd, a rèir na h-obrach a rinn e air feadh 2016/17 gu bheil frèam smachd freagarrach aig Bòrd na Gàidhlig sna siostaman air an do rinneadh sgrùdadh."

INTERNAL AUDIT

The internal audit function is an integral part of the internal control system. Bòrd na Gàidhlig's internal audit service until 13 August 2016 was provided by TirArd MacKenzie, who undertook work based on an analysis of the risk to which the organisation was exposed. From 14 August 2016 onwards this has been provided internally with an Annual Plan based on consideration of materiality, corporate importance and risk. Reports have been produced which covered Creditor Payments, Banking, Grants to Principal Gaelic Bodies, Organisational Performance, Shared Services and Procurement and Information Services. The internal audit findings, recommendations and agreed actions are presented in the individual reports issued to management during the year, and are summarised in the quarterly reports presented to the Audit & Risk Management Committee. These include an opinion on the adequacy and effectiveness of the system of internal control, together with recommendations for improvements, which are implemented by management.

Each year Internal Audit issues an annual report which includes an opinion on the system of internal control. Internal Audit's opinion on the framework of controls is based on the following considerations:

- The results of audits undertaken during the year, and remedial actions agreed with management in response to findings;
- Actions taken by management in response to previous audit recommendations; and
- Control awareness amongst employees and appetite for implementing improvements.

The opinion for year 2016/2017 is that "On the basis of work undertaken during the year 2016/17, the Internal Auditor therefore considers that Bòrd na Gàidhlig has a satisfactory control framework in the systems reviewed."

IN-SMACHD

Tha an siostam in-smachd na phàirt cudromach de ar frèam riaghlaidh agus chaidh a dhealbh gus rian reusanta a chumail air cunnartan. Chan urrainn dha cur às don a h-uile cunnart a th' ann nach coilean sinn ar poileasaidhean, amasan is cinn-uidhe agus mar sin chan fhaodar a bhith gu tur cinnteach às cho èifeachdach 's a bhios e. Tha an siostam in-smachd stèidhichte air innleachdan leantainneach a chaidh a dhealbh gus cunnartan, do choileanadh poileasaidhean, amasan agus cinn-uidhe Bhòrd na Gàidhlig, a chomharrachadh agus cudrom a chur orra. Cuideachd tha e a' measadh dè cho buailteach agus a tha e gun tig na cunnartan sin gu bith agus dè a' bhuidh a bhiodh aca, agus chaidh an siostam a dhealbh gus cunnartan a riaghladh le èifeachd, buaidh agus gun chus cosgais.

Tha an siostam in-smachd air a bhith an sàs airson na bliadhna a chrìochnaich air 31 Màrt 2017, agus suas chun a' chinn-latha a fhuair an aithisg bhliadhnail is cunntasan aonta, agus a rèir stiùiridhean Mhinistearan na h-Alba a gheibhear ann an SPFM.

INTERNAL CONTROL

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

The system of internal control has been in place for the year ended 31 March 2017, and up to the date of approval of the annual report and accounts, and accords with guidance from Scottish Ministers provided in the SPFM.

ATH-SGRÙDADH AIR ÈIFEACHD IN-SMACHD & RIAN AIR CUNNARTAN

Mar an t-Oifigear Cunntachail, tha e an urra riumsa ath-sgrùdadh a dhèanamh air èifeachd an t-siostaim in-smachd agus modhan gus rian a chumail air cunnartan. Bidh am fiosrachadh a leanas gam chuideachadh le seo:

- Teisteanas Dearbhachd le liosta-dearbhadh in-smachd air a choileanadh, a bheir an Ceann Roinn an Ionmhais dhomh agus sin a' dearbhadh gu bheil na modhan smachd ag obair gu math agus mas iomchaidh bheirear iomradh air duilgheadasan sam bith;
- Obair an luchd in-sgrùdaidh, a bheir aithisgean gu cunbhalach do Chomataidh Sgrùdaidh is Rianachd Chunnartan a' Bhùird (nan cois sin tha am beachd neo-eisimeileach is cothromach air cho iomchaidh is buadhach 's a tha siostaman in-smachd a' Bhùird agus molaidhean airson leasachaidh);
- Beachdan a chuir Sgrùdadh na h-Alba don litir stiùiridh aca agus aithisgean eile;
- An aithisg bhliadhnail a gheibh mi bho Chathraiche na Comataidh Sgrùdaidh is Rianachd Chunnartan, le fiosrachadh mu obair na comataidh air feadh na bliadhna;
- Ath-sgrùdaidhean ràitheil bhon Chomataidh Sgrùdaidh is Rianachd Chunnartan air clàran-chunnartan na buidhne agus obair an in-sgrùdaidh agus iad a' measadh dè cho èifeachdach agus a tha modhan gus rian a chumail air cunnartan; agus
- Fiosrachadh bhon luchd-stiùiridh aig a' bhuidhinn, ris a bheil e an urra, mar Sgioba Stiùiridh na buidhne, frèam in-smachd a dhealbh agus a chumail suas agus bheir iad seachad dearbhadh air èifeachd nan siostaman aig coinneamhan den Sgioba Stiùiridh.

Nì am Bòrd Stiùiridh ath-sgrùdadh air an t-siostam in-smachd gus dèanamh cinnteach gu bheil e fhathast a' toirt dearbhadh dha a thaobh coileanadh a dhleastanasan fo Achd na Gàidhlig (Alba) 2005.

REVIEW OF EFFECTIVENESS OF INTERNAL CONTROL AND RISK MANAGEMENT

As Accountable Officer, I have responsibility for reviewing the effectiveness of the system of internal control and risk management arrangements. My review is informed by:

- A certificate of assurance supported by a completed internal control checklist, provided by the Head of Finance that the controls are working well and, if applicable, stating areas of concern;
- The work of the internal auditor, who submits regular reports to the Board's Audit & Risk Management Committee; (this includes independent and objective opinion on the adequacy and effectiveness of Bòrd na Gàidhlig's systems of internal control together with recommendations for improvement);
- Comments made by External Audit in their management letter and other reports;
- The annual report provided to me by the Chair of the Audit & Risk Management Committee, detailing the work of that committee during the year;
- Quarterly reviews by the Audit & Risk Management Committee of the organisation's risk registers and the work of internal audit in assessing effectiveness of risk management arrangements; and
- The executive managers within the organisation, who as the Leadership Team have responsibility for the development and maintenance of the internal control framework and who provide assurance on systems within Leadership Team meetings.

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

MODHAN-OBACH AIRSON STRÌ EADAR COM-PÀIRTEAN

Bidh Bòrd na Gàidhlig a' cur an sàs modhan-obrach teann is iomlan gus dèiligeadh ri strì sam bith a dh'fhaodadh èirigh eadar com-pàirtean. Bithear a' cumail Clàr Chom-pàirtean, airson luchd-obrach is buill a' Bhùird, agus thèid ùrachadh gach bliadhna. Faodaidh duine sam bith seo fhaicinn, agus bithear ga fhoillseachadh air làrach-lìn a' Bhùird.

Bidh buill a' clàradh strì sam bith a dh'fhaodadh a bhith eadar nithean sa bheil com-pàirt aca aig toiseach gach coinneamh den Bhòrd agus fàgaidh iad a' choinneamh airson cùis sam bith sa bheil com-pàirt aca. Thèid na com-pàirtean seo a chlàradh sna geàrr-chunntasan.

CEISTEAN CUDROMACH A THAOBH RIAGHLAIDH

Cha robh gin a cheistean cudromach ann a thaobh riaghlaidh.

DÙBHLAIN A THAOBH RIAGHLAIDH

Tha na prìomh dhùbhlain a tha gu bhith romhainn a thaobh riaghlaidh co-cheangailte ri lìbhrigeadh bhùilean aig àm duilich a thaobh ionmhais agus nam measg bidh:

- A' togail air an obair a rinneadh a-cheana gus lèirsinn choitcheann a chur air adhart còmhla ri ar buidhnean com-pàirteach gus an tèid ar cinn-uidhe a choileanadh san dòigh as èifeachdaiche agus as buadmhoire as urrainnear.
- A' dèanamh cinnteach gu bheil structar luchd-obrach freagarrach ann airson gach buil a choileanadh.
- A' dèanamh cinnteach gum faigh Buill neo-dhreuchdail a' Bhùird Stiùiridh is prìomh oifigearan an trèanadh is an taic a bheir dhaibh na sgilean agus an t-eòlas a dh'fheumas iad gus an dleastanasan a choileanadh gu h-èifeachdach. An lùib seo chaidh trèanadh ann an Rianachd Chunnartan a thoirt do na Buill uile agus don Sgioba Stiùiridh.
- A' cumail oirnn leis na h-sgrùdaidhean air riaghladh ionmhasail is modhan-libhrigidh nam buidhnean a gheibh maoineachadh bhùainn.
- A' dealbh mhodhan-obrach gus cumail ri ar dleastanasan reachdail.

CONFLICTS OF INTEREST PROCEDURES

Bòrd na Gàidhlig operates strict and comprehensive procedures to deal with potential conflicts of interest. A register of interests, covering Board members, is held and updated on an annual basis. This is available for examination by any member of the public wishing to do so, and is published on Bòrd na Gàidhlig's website.

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

SIGNIFICANT GOVERNANCE ISSUES

There are no significant governance issues.

GOVERNANCE ISSUES

The key governance challenges going forward centre on delivery of outcomes in the context of a tight financial climate and will involve:

- Continuing the work already done to promote a shared vision with our partner bodies to secure the delivery of our objectives in the most effective and efficient way.
- Ensuring that appropriate staff structures are in place to deliver the desired outcomes.
- Ensuring that non-executive members and senior officers receive training and support necessary to provide them with the skills and knowledge to carry out their roles effectively. This has included Risk Management training done for all Board and Senior Management.
- Continuing the programme of financial governance reviews and mechanisms of delivery in funded organisations.
- The resources required to continue to meet additional statutory requirements.

AITHISG AIR TUARASTALAN IS LUCHD-OBACH

REMUNERATION AND STAFF REPORT

AITHISG AIR TUARASTALAN

Neo-sgrùdaichte

Tha Tuarastalan an urra ris a' Chomataidh Poileasaidh is Ionmhais.

Bidh a' Chomataidh seo ag aontachadh ri ìrean pàighidh an luchd-obrach a rèir Poileasaidh Pàighidh Riaghaltas na h-Alba airson na Roinne Poblach airson Crìochan Pàighidh Luchd-obrach.

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

REMUNERATION REPORT

Unaudited

Remuneration falls within the remit of the Policy and Delivery Committee.

The role of this committee involves approval of the salary levels of the staff in terms of the Scottish Government Public Sector Pay Policy for Staff Pay Remits.

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

Sgrùdaichte

Audited

	2017 Iomlan Total £'000	2016 Iomlan Total £'000	
Tuarastalan Buill a' Bhuid Tuarastalan/Cisean:			Remuneration of Board Members Remuneration/Fees:
Cathraiche - Ailean Dòmhnallach	13	13	Cathraiche - Allan MacDonald
Buill eile	58	39	Other members
Iomlan	71	52	Total

BUILLA' BHÙIRD BOARD MEMBERS

	Tuarastal Remuneration		
	2017 £	2016 £	
Cathraiche – Ailean Dòmhnallach	12,860	12,733	Cathraiche – Allan MacDonald
Ealasaid Nic an t-Saoir (a leig dhith a dreuchd air 28 Gearran 2017)	5,893	6,367	Elizabeth McAtear (retired 28 February 2017)
Colla Dòmhnallach (a leig dheth a dhreuchd air 30 Ògmhios 2016)	1,595	6,367	Coll MacDonald (retired 30 June 2016)
Iain MacLeòid (a leig dheth a dhreuchd air 28 Gearran 2017)	5,893	6,367	Iain MacLeod (retired 28 February 2017)
Fiona O'Hanlon (a leig dhith a dreuchd air 28 Gearran 2017)	5,893	6,367	Fiona O' Hanlon (retired 28 February 2017)
Dòmhnall MacLeòid	6,431	6,367	Donald MacLeod
Seumas M Whannel	6,431	532	James M Whannel
Johan Nic a' Ghobhainn	6,431	532	Johan Smith
Dòmhnall MacSuain	6,431	532	Donald MacSween
Màiri T NicAonghais	6,431	532	Mary T MacInnes
Joy Dunlop	6,431	532	Joy Dunlop
June Ghreumach (a leig dhith a dreuchd air 31 Dùbhlachd 2015)	-	4,771	June Graham (retired 31 December 2015)
	70,720	51,999	

TUARASTALA' CHATHRAICHE REMUNERATION OF CATHRAICHE

	2017 Tuarastal		2016 Tuarastal		
	Salary £'000	Buannachdan Neo-ionmhasail Benefits in Kind £'000	Salary £'000	Buannachdan Neo-ionmhasail Benefits in Kind £'000	
Cathraiche	-	-	-	-	Cathraiche
Ailean Dòmhnallach	10-15	-	10-15	-	Allan MacDonald

TUARASTALAN A' CHEANNAIRD IS AN SGIÒBA STIÙIRIDH REMUNERATION OF CEANNARD AND LEADERSHIP TEAM

An Sgioba Stiùiridh Leadership Team Member	2017 Tuarastal Salary £'000	2017 Buannachdan Neo- ionmhasail Benefits in Kind £'000	2017 Sochairean Peinnsein Pension benefits £'000	2017 Iomlan Total £'000	2016 Tuarastal Salary £'000	2016 Buannachdan Neo- ionmhasail Benefits in Kind £'000	2016 Sochairean Peinnsein Pension benefits £'000	2016 Iomlan Total £'000
Iain Caimbeul (Ceannard gu 26/6/2015)	-	-	-	-	15-20 (FYE 65-70)	-	6	20-25
Iain Campbell (Ceannard to 26/6/2015)								
Brus Robasdan (Ceannard bho 1/1/2016 gu 5/5/2016)	Note/Nota 1	-	-	-	Note/Nota 1	-	-	-
Bruce Robertson (Ceannard from 1/1/2016 to 5/6/2016)								
Shona NicIllinnein (Ceannard bho 6/6/2016)	55-60 (FYE 70-75)	-	19	75-80	-	-	-	-
Shona MacLennan (Ceannard) (Started 6/6/2016)								
Daibhidh Boag (Stiùiriche Planadh Cànan is Leasachaidhean Coimhearsnachd)	65-70	-	25	90-95	60-65	-	29	85-90
David Boag (Director of Language Planning & Community Developments)								
Mona Wilson (Stiùiriche Foghlaim na Gàidhlig bho 11/7/16)	40-45 (FYE 55-60)	-	14	55-60	-	-	-	-
Mona Wilson (Director of Gaelic Education from 11/07/2016)								
Màiri NicIlleMhaoil (Leasaiche Foghlaim & Ionnsachaidh gu 31/7/2015)	-	-	-	-	15-20 (FYE 50-55)	-	11	25-30
Mary MacMillan (Head of Education & Learning to 31/7/2015)								
Alasdair MacFhionghuin (Ceann nan Seirbheisean Corporra)	55-60	-	21	75-80	50-55	-	23	70-75
Alasdair MacKinnon (Head of Corporate Services)								
Steven MacIomhair (Ceann Roinn a' Chonaltraidh, Margaideachd is TF)	45-50	-	21	65-70	35-40	-	15	50-55
Steven MacIver (Head of Communications, Marketing & IT)								
Graham Nisbet (Ceann Roinn an Ionmhais bho 1/10/16)	25-30 (FYE 50-55)	-	15	40-45	-	-	-	-
Graham Nisbet (Head of Finance from 1/10/16)								

Tha tuarastal iomlan a' gabhail a-staigh an tuarastal, pàigheadh neo-stèidhichte co-cheangailte ri coileanadh agus buannachdan neo-ionmhasail. Chan eil e a' gabhail a-staigh suimeannan a phàigheas an neach-fastaidh don pheinnsan no luach an airgid a gheibhear airson peinnsein a ghluasad.

Total remuneration includes salary, non-consolidated performance-related pay and benefits-in-kind. It does not include employer pension contributions and the cash equivalent transfer value of pensions.

Nota 1

Ann an 2015/16, chaidh Brus Robasdan a bharantachadh le Bòrd na Gàidhlig mar Leasaiche Foghlaim is Ionnsachaidh bho 21/07/15 gu 31/12/15 agus mar Cheannard bho 01/01/16. B' e an tuarastal a fhuair e airson a bhith coileanadh na dà dhreuchd sin, £15,950 agus £20,500, agus chaidh am pàigheadh a thoirt do Bruce Robertson Education Ltd. Cuideachd ann an 2015/16 thug Brus Robasdan seirbheis chomhairleachaidh do Bòrd na Gàidhlig agus e a' toirt comhairle is cuideachadh dhuinn fhad 's a bha Bile an Foghlaim a' dol tro na diofar irean aig Pàrlamaid na h-Alba. Chaidh £10,576 a phàigheadh do Bruce Robertson Education Ltd airson na seirbheis seo. Mu dheireadh, chaidh £2,315 a phàigheadh do Bruce Robertson Education Ltd mu choinneamh chosgaisean a dh'èirich ann an 2015/16 agus tha a' chosgais seo air a gabhail a-steach sna suimeannan airson cosgaisean luchd-obrach is cosgaisean siubhail a' Bhùird.

Ann an 2016/17 bha Brus Robasdan na Cheannard gu 5 Ògmhios 2016 agus chaidh tuarastal luach £23,750 a phàigheadh do Bruce Robertson Education Ltd airson na h-obrach sin agus na h-obrach a rinn e ann a bhith cuideachadh Shona NicIllinnein gus an dreuchd a ghabhail os làimh. Cuideachd, dh'obraich e còmhla ri Stiùiriche Foghlaim na Gàidhlig ùr, Mona Wilson, air Comataidh an Foghlaim agus chaidh £855 a phàigheadh do Bruce Robertson Education Ltd airson sin. Bha e cuideachd ag obair air an Stiùireadh Reachdail airson nan cumhachan Gàidhlig ann an Achd ùr an Foghlaim, agus chaidh £5,850 a phàigheadh do Bruce Robertson Education Ltd airson sin. Mu dheireadh, chaidh £2,493 a phàigheadh do Bruce Robertson Education Ltd mu choinneamh chosgaisean a dh'èirich ann an 2016/17 agus tha a' chosgais seo air a gabhail a-steach sna suimeannan airson cosgaisean luchd-obrach is cosgaisean siubhail a' Bhùird.

Nota 1

During 2015/16 Bruce Robertson was commissioned by Bòrd na Gàidhlig in the roles of Head of Education and Learning from 21/07/15 to 31/12/15 and Ceannard from 01/01/16. The remuneration paid for performing these two roles was £15,950 and £20,500 respectively and paid to Bruce Robertson Education Ltd. In addition during 2015/16 Bruce Robertson provided a consultancy service to Bòrd na Gàidhlig to advise on and assist the passage of the new Gaelic Education Bill through the Scottish Parliament. A fee of £10,576 was paid for this service to Bruce Robertson Education Ltd. Finally the amount of £2,315 was paid to Bruce Robertson Education Ltd in respect of expenses during 2015/16 which is included within staff and Bòrd travel costs.

During 2016/17 Bruce Robertson was Ceannard until 5 June 2016 and the remuneration paid for this and the subsequent handover to Bruce Robertson Education Ltd was £23,750. In addition he was a lay member of the Education Committee and the remuneration paid to Bruce Robertson Education Ltd for this was £855. He also worked on the Statutory Guidance for the Gaelic provisions in the new Education Act and the remuneration paid for this to Bruce Robertson Education Ltd for this was £5,850. Finally the amount of £2,493 was paid to Bruce Robertson Education Ltd in respect of expenses during 2016/17 which is included within staff and Bòrd travel costs.

A' FOILLSEACHADH FIOS AIR PÀIGHEADH COTHROMACH

Tha aig buidhnean a tha dèanamh aithris ri coimeas a dhèanamh eadar an neach-obrach aig a bheil an tuarastal as motha agus tuarastal cuibheasach luchd-obrach na buidhne.

B' e bann tuarastail an neach-obrach (an Ceannard) a fhuair am pàigheadh as àirde aig Bòrd na Gàidhlig sa bhliadhna ionmhais 2016/17 £70k-£75k (2015/16 £65k-£70k). Bha seo 2.3 tursan (2015/16 2.4) 's a bha uarastal cuibheasach an luchd-obrach, a bha aig £31,811 (2015/16 – £27,755).

Ann an 2016/17 cha d'fhuair duine den luchd-obrach (cha d'fhuair duine ann an 2015/16 nas motha) tuarastal a bha nas motha na fhuair an Ceannard. Bha na tuarastalan aig daoine £22,434 gu £66,990 (2015/16 £20,530 gu £66,000).

LÀN-CHÒRAICHEAN BUILL A' BHÙIRD, A' CHEANNAIRD AGUS AN SGIOPA STIÙIRIDH A THAOBH PHEINNSEANAN

Tha am Bòrd a' cur an sàs sgeama shochairlean suidhichte mar bhuidhinn aig a bheil com-pàirt ann am Maoin Pheinnseanan Comhairle na Gàidhealtachd, agus tha stòras na maoin sin air a chumail ann am maoin fa leth fo stiùir urrasairean (nota 10 airson nan aithrisean ionmhasail).

Fon FReM, feumar fiosrachadh fhoillseachadh a thaobh làn-chòraichean peinnsein Buill a' Bhùird, a' Cheannaird agus an Sgioba Stiùiridh.

Chan eil còraichean peinnsein idir aig Buill a' Bhùird. Chithear toraidhean còraichean an Sgioba Stiùiridh air an ath dhuileag.

FAIR PAY DISCLOSURE

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

The banded remuneration of the highest-paid staff member (Ceannard) in Bòrd na Gàidhlig in financial year 2016/17 was £70k-£75k (2015/16 £65k-£70k). This was 2.3 times (2015/16 2.4) the median remuneration of the workforce, which was £31,811 (2015/16 – £27,755).

In 2016/17 Nil (2015/16 Nil) employees received remuneration in excess of the Ceannard. Remuneration ranged from £22,434 to £66,990 (2015/16 £20,530 to £66,000).

PENSION ENTITLEMENTS OF BOARD MEMBERS, CEANNARD AND LEADERSHIP TEAM

The Bòrd operates a defined benefit scheme as an admitted body under the Highland Council Pension Fund, the assets of which are held in a separate trustee administered fund (note 10 to the financial statements).

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

Board Members do not have any pension entitlement. The pension entitlements of the Leadership Team are set out on the next page.

Ball den Sgioba Stiùiridh	Luach nam Peinnean air 31/03/17 agus Caob Airgid Co-cheangailte Bannan de £2,500 Accrued Pension as at 31/03/17 and Related Lump Sum Bandings of £2,500	An dearbh mheudachadh sa Pheinnean agus Caob Airgid Co-cheangailte a gheibhear aig Aois a' Pheinnein Bannan de £5,000 Real Increase in Pension and Related Lump Sum at Pension Age Bandings of £5,000	CETV air 31/03/17 £'000 CETV at 31/03/17	CETV air 31/03/16 £'000 CETV at 31/03/16	Dearbh mheudachadh sa CETV £'000 Real Increase in CETV	Leadership Team Member
Shona NicIllinnein (Ceannard) (a thòisich air 6/6/2016)	0-5	0-2.5	15	-	10	Shona MacLennan (Ceannard) (Started 6 June 2016)
Dàibhidh Boag (Stiùiriche Planadh Cànan is Leasachaidhean Coimhearsnachd)	5-10	0-2.5	88	68	15	David Boag (Director of Language Planning & Community Developments)
Mona Wilson (Stiùiriche Foghlam na Gàidhlig) (a thòisich air 11/07/2016)	0-5	0-2.5	11	-	7	Mona Wilson (Director of Education) (started 11 July 2016)
Alasdair MacFhionghuin (Ceann nan Seirbheisean Corporra)	5-10	0-2.5	88	68	16	Alasdair MacKinnon (Head of Corporate Services)
Steven MacÌomhair (Ceann Roinn a' Chonaltraidh, Margaideachd is TF)	0-5	0-2.5	22	13	6	Steven MacIver (Head of Communications Marketing & IT)
Graham Nisbet (Ceann Roinn an Ionmhais) (a thòisich air 1/10/2016)	0-5	0-2.5	17	6	9	Graham Nisbet (Head of Finance) (started 1 October 2016)

SOCHAIREAN CLUAINÈIS

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

Airson buill a ghabh com-pàirt san sgeama pheinnein air no às dèidh 1 Giblean 2009, bidh sochairean gan gleidheadh aig an ìre, aon seasgadamh pàirt den tuarastal air am faighear peinnean airson gach bliadhna de dh'obair. Chan fhaigh iad caob airgid aig deireadh chùisean gun dad a dhèanamh, ge-tà faodaidh iad pàirt den pheinnean bhliadhnail aca a chleachdadh airson gum bi caob airgid aca nuair a leigeas iad dhiubh an dreuchd.

Bho 1 Giblean 2016, chaidh an sgeama na sgeama stèidhichte air cosnadh cuibheasach thar dhreuchd le ath-luachadh, le 49mh pàirt ga chur an dàrna taobh gach bliadhna de dh'obair.

RETIREMENT BENEFITS

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

For members joining the pension scheme on or after 1 April 2009, benefits accrue at the rate of 1/60th of pensionable salary for each year of service. They do not receive an automatic lump sum however they will be entitled to commute part of their annual pension for a lump sum on retirement.

From 1 April 2016 the scheme became a career average revalued earnings scheme, with benefits accruing at 1/49 of pensionable service for each year of service.

LUACH AN AIRGID AIRSON PEINNSEAN A GHLUASAD

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

DEARBH MHEUDACHADH SA CETV

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

CASH-EQUIVALENT TRANSFER VALUES

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

REAL INCREASE IN CETV

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

AITHISG LUCHD-OBRACH

Sgrùdaichte

STAFF REPORT

Audited

Cosgaisean Luchd-obrach**Staff Costs**

	Luchd-obrach air am fastadh gu leantainneach Permanently Employed staff	Eile Others	2016/17	2015/16	
Pàigheadh is tuarastalan	789,989	24,605	813,594	733,555	Wages and salaries
Cosgaisean airson shochairan sòisealta	77,421	-	77,421	50,468	Social security costs
Cosgaisean peinnsein	199,202	-	199,202	209,368	Pension costs
Cosgais iomlan clàr-pàighidh an luchd-obrach	1,066,612	24,605	1,090,217	993,391	Total of staff payroll costs
	Buill a' Bhùird Board Members				
Tuarastalan	70,720	-	70,720	51,999	Fees
Cosgaisean airson shochairan sòisealta	655	-	655	638	Social security costs
Cosgais iomlan clàr-pàighidh Buill a' Bhùird	71,375	-	71,375	52,637	Total of Board Member payroll costs
Cosgais iomlan clàr-pàighidh Luchd-obrach is Buill a' Bhùird	1,137,987	24,605	1,161,592	1,046,028	Total of Staff and Board Member payroll costs

SUIMEANNAN DÌOLAIDH

Ann an 2016/17, cha deach gin a shuimeannan dìolaidh a phàigheadh do luchd-obrach. Ann an 2015/16, chaidh suimeannan dìolaidh luach £36k a phàigheadh do luchd-obrach ri linn chùisean cosnaidh.

COMPENSATORY PAYMENTS

During 2016/17 no compensatory payments were made to employees. In 2015/16, £36k was paid to employees in relation to employment matters.

**NEO-SGRÙDAICHTE
NOTA AIR GNÈ****UNAUDITED
GENDER NOTE**

	Fireannaich 31 Màrt 2017 Males 31 March 2017	Boireannaich 31 Màrt 2017 Females 31 March 2017	Fireannaich 31 Màrt 2016 Males 31 March 2016	Boireannaich 31 Màrt 2016 Females 31 March 2016	
Buill a' Bhùird	4	3	6	5	Board Members
Àrd Luchd-stiùiridh*	1	2	2	0	Leadership*
Luchd-obrach	7	13	8	14	Employees

*Neach-obrach aig ìre àrd sheirbheisich chatharra no co-ionann ri sin. Tha an àireamh luchd-obrach a' gabhail a-steach luchd-obrach pàirt-thìde.

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

LUCHD-OBACH DHETH TINN

Bha daoine dheth tinn sa bhliadhna gu 31 Màrt 2017 airson 148 làithean (2016 – 362 latha), sin 3.0% (2016 – 7.6%) de na làithean a dh'fhaodadh daoine a bhith ag obair. Tha sin coltach ri gach neach-obrach a bhith dheth tinn 6 làithean gu cuibheasach thar na bliadhna (2016 – 15 làithean). Chaidh 61% den ùine a bha daoine dheth tinn a chomharrachadh mar ùine dheth thar ùine fhada. (Bidh sinn a' clàradh ùine dheth thar ùine fhada nuair a tha cuideigin dheth airson ceithir seachdainean no barrachd.)

SICKNESS ABSENCE

Sickness absence during the year to 31 March 2017 was 148 days (2016 – 362 days), representing 3.0% (2016 – 7.6%) of the total number of working days. This equates to an average number of days sickness per member of staff of six days (2016 – 15 days). 61% of the total number of sickness absences recorded were attributed to long-term absence. (We record long term absence as a period of absence of four weeks and more.)

FIOSRACHADH CO-CHEANGAILTE RI CUNNTACHALACHD DON PHÀRLAMAID

TIODHLACAN AGUS TABHARTASAN AIR ADHBHARAN CARTHANNAIS

Phàigh Bòrd na Gàidhlig £323 airson Thiodhlacan agus Thabhartasan air Adhbharan Carthannais sa bhliadhna seo (2016 – £1,156).

CALL IS SUIMEANNAN SÒNRAICHTE

Cha robh call no suimeannan sònraichte ann rè na bliadhna (2016 – cha robh gin), ach na suimeannan diolaidh gu h-àrd.

Chuireadh làmh ri seo às leth Bhòrd na Gàidhlig



Shona NicIlinnein
An t-Oifigear Cunntachail

10 Dàmhair 2017

PARLIAMENTARY ACCOUNTABILITY DISCLOSURES

GIFTS AND CHARITABLE DONATIONS

Bòrd na Gàidhlig paid £323 of Gifts and Charitable Donations in the year (2016 – £1,156).

LOSSES AND SPECIAL PAYMENTS

There were no losses or special payments in the year (2016 nil).

Signed on behalf of Bòrd na Gàidhlig



Shona MacLennan
Accountable Officer

10 October 2017

AITHISG AN NEACH- SGRÙDAIDH NEO- EISIMEILICH DO BHUILL BHÒRD NA GÀIDHLIG, ÀRD- NEACH-SGRÙDAIDH NA H-ALBA AGUS PÀRLAMAID NA H-ALBA

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

AITHISG AIR AN SGRÙDADH A RINNEADH AIR NA H-AITHRISÈAN IONMHASAIL

Beachd air na h-aithrisean ionmhasail

Tha sinn air sgrùdadh a dhèanamh air na h-aithrisean ionmhasail ann an aithisg bhliadhnail is cunntasan Bhòrd na Gàidhlig airson na bliadhna a chrìochnaich air 31 Màrt 2017 fo Achd na Gàidhlig (Alba) 2005. Sna h-aithrisean ionmhasail tha Aithris air Caiteachas Iomlan Lom, Aithris air an t-Suidheachadh Ionmhasail, Aithris air Sruthan Airgid, Aithris air Atharraichean ann an Earrainnean Luchd-pàighidh Chìsean agus notaichean airson nan aithrisean ionmhasail, a' gabhail a-steach geàrr-iomradh air na prìomh phoileasaidhean cunntasachd. Tha am frèam airson aithrisean ionmhasail a chaidh a chur an sàs ann a bhith ag ullachadh nan aithrisean seo freagarrach a thaobh an lagha agus Inbhean Eadar-nàiseanta airson Aithrisean Ionmhasail (IFRSs) ris an do ghabh an t-Aonadh Eòrpach, agus mar a chaidh sin a chur an cèill agus atharrachadh ann an Leabhran an Riaghaltais airson Aithisgean Ionmhasail 2016/17 (FRem 2016/17).

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

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

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion on financial statements

We have audited the financial statements in the annual report and accounts of Bord na Gàidhlig for the year ended 31 March 2017 under the Gaelic Language (Scotland) Act 2005. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2016/17 Government Financial Reporting Manual (the 2016/17 FRem).

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

- a' toirt sealladh fìor is cothromach de ghnothaichean na buidhne air 31 Màrt 2017 agus de chaiteachas obrachaidh lom na buidhne airson na bliadhna a chrìochnaich an uair sin agus sin a rèir Achd na Gàidhlig (Alba) 2005 agus stiùiridhean bho Mhinistearan na h-Alba fon Achd;
- air an ullachadh gu ceart a rèir IFRSs mar a chaidh aontachadh leis an Aonadh Eòrpach, agus mar a chaidh a chur an cèill agus atharrachadh ann an FReM 2016/17; agus
- air an ullachadh a rèir riathanasan Achd na Gàidhlig (Alba) 2005 agus stiùiridhean co-cheangailte ri sin bho Mhinistearan na h-Alba.

Bun-stèidh ar Beachd

Tha sinn air sgrùdadh a dhèanamh a rèir laghan iomchaidh agus Inbhean Sgrùdaidh Eadar-nàiseanta a gheibhear san Rìoghachd Aonaichte is Èirinn (ISAs (RA is Èirinn)). Tha tuilleadh mineachaidh air ar dleastanasan fo na h-inbhean sin san earrainn den aithisg againn le fios air Dleastanasan an Luchd-sgrùdaidh ann a bhith Sgrùdadh nan Aithrisean Ionmhasail. Tha sinn neo-eisimeileach gun cheangal ris a' bhuidhinn seo a rèir nan riathanasan beusail a bhuineas ris na sgrùdaidhean a nì sinn air aithrisean ionmhasail san RA a' gabhail a-steach nan Inbhean Beusail do Luchd-sgrùdaidh aig Comhairle nan Aithisgean Ionmhasail, agus tha sinn air ar dleastanasan beusail a choileanadh a rèir nan riathanasan sin. Tha sinn den bheachd gun d' fhuair sinn fianais sgrùdaidh gu leòr agus freagarrach gus taic a thoirt don bheachd a ghabh sinn.

Dleastanasan an Oifigeir Chunntachail airson nan aithrisean ionmhasail

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

In our opinion the accompanying financial statements:

- give a true and fair view in accordance with the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2017 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2016/17 FReM; and
- have been prepared in accordance with the requirements of the Gaelic Language (Scotland) Act 2005. and directions made thereunder by the Scottish Ministers.

Basis of opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing in the UK and Ireland (ISAs (UK&I)). 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 body in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standards for Auditors, 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.

Responsibilities of the Accountable Officer for the financial statements

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

Dleastanasan an Luchd-sgrùdaidh ann a bhith Sgrùdadh nan Aithrisean Ionmhasail

Tha e mar dhleastanas oirne sgrùdadh a dhèanamh air na h-aithrisean ionmhasail agus beachd a ghabhail orra a rèir an lagha agus Inbhean Sgrùdaidh Eadar-nàiseanta (RA is Èirinn) mar a dh'fheumar fo Chòd nan Cleachdaidhean Sgrùdaidh ris an do dh'aontaich Àrd-neach-sgrùdaidh na h-Alba. Fo na riathanasan sin feumaidh sinn cumail ris na h-Inbhean Beusail do Luchd-sgrùdaidh aig Comhairle nan Aithisgean Ionmhasail. Ann an sgrùdadh bithear a' faighinn fianais gu leòr air suimeannan is foillseachaidhean sna h-aithrisean ionmhasail a bheir dearbhachd reusanta nach eil mi-aithris shusbainteach sna h-aithrisean ionmhasail, a dh'èireas an dàrna cuid bho fhoill no mearachd. An lùib sin nithear measadh feuch: a bheil na poileasaidhean cunntasachd freagarrach do shuidheachadh na buidhne agus an deach an cur an sàs gu cunbhalach agus am foillseachadh gu ceart; a bheil na tuairmsean cunntasachd cudromach a rinn an t-Oifigear Cunntachail reusanta; agus measadh air mar a thathar a' nochdadh nan aithrisean ionmhasail san fharsaingeachd.

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

Fiosrachadh eile san aithisg bhliadhnail agus sna cunntasan

Tha an t-Oifigear Cunntachail a' gabhail uallach airson an fhiosrachaidh eile san aithisg bhliadhnail agus sna cunntasan. 'S e a th' anns an fhiosrachadh eile, fiosrachadh nach eil a' nochdadh sna h-aithrisean ionmhasail agus san aithisg-sgrùdaidh againn air na h-aithrisean ionmhasail sin. Chan eil ar beachd air na h-aithrisean ionmhasail a' gabhail a-steach an fhiosrachaidh eile agus chan eil sinn a' dèanamh co-dhùnadh sam bith a bheireadh dearbhachd a thaobh a leithid a dh'fhiosrachadh, ach a-mhàin a thaobh chùisean air am feum sinn beachdachadh fo stiùireadh laghail bho Àrd-neach-sgrùdaidh na h-Alba mar a tha e air a chur sios gu soilleir nas fhaide air adhart san aithisg seo.

Auditor's responsibilities for the audit of the financial statements

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable legal requirements and ISAs (UK&I) as required by the Code of Audit Practice approved by the Auditor General for Scotland. Those standards require us to comply with the Financial Reporting Council's Ethical Standards for Auditors. An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the body's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Accountable Officer; and the overall presentation of the financial statements.

Our objectives are to achieve 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&I) 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.

Other information in the annual report and accounts

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the information other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon except on matters prescribed by the Auditor General for Scotland to the extent explicitly stated later in this report.

An lùib ar sgrùdaidh air na h-aithrisean ionmhasail agus a rèir nan Inbhean Sgrùdaidh Eadar-nàiseanta (RA is Èirinn), tha e mar dhleastanas oirnn am fiosrachadh ionmhasail agus neo-ionmhasail uile san aithisg bhliadhnail agus sna cunntasan a leughadh, feuch an robh nithean susbainteach san fhiosrachadh sin nach robh a' dol leis na h-aithrisean ionmhasail sgrùdaichte agus gus fiosrachadh sam bith a chomharrachadh far a bheil coltas ann gu bheil fiosrachadh ann a tha ceàrr, stèidhichte air an eòlas a fhuair sinn bho bhith dèanamh an sgrùdaidh, no fiosrachadh nach eil ag aontachadh gu susbainteach ris an eòlas sin. Ma bheir sinn air aire do mhi-aithris shusbainteach no nì a tha neo-chunbhalach no neo-riaghailteach, beachdaichidh sinn air a' bhuidhe a dh'fhaodadh a bhith aig sin air an aithris againn.

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

Beachd air cunbhalachd

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

Dleastanasan airson cunbhalachd

Tha dleastanas air an Oifigear Chunntachail gus dèanamh cinnteach gu bheil cunbhalachd ga cur an sàs a thaobh caiteachas is teachd-a-steach na buidhne agus nan aithrisean orra. Tha e an urra rinne beachd a ghabhail air cho cunbhalach 's a tha an caiteachas agus teachd-a-steach mar a tha iad air an aithris agus sin a rèir Achd an Ionmhais Phoblaich agus na Cunntachalachd (Alba) 2000.

In connection with our audit of the financial statements in accordance with ISAs (UK&I), our responsibility is to read all the financial and non-financial information in the annual report and accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

REPORT ON REGULARITY OF EXPENDITURE AND INCOME

Opinion on regularity

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

Responsibilities for regularity

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. We are responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

AITHRIS AIR RIATANASAN EILE

Beachd air cùisean eile a tha fo òrdugh

Tha Àrd-neach-sgrùdaidh na h-Alba a' cur mar dhleastanas oirnn beachd a thoirt seachad air na cùisean a leanas.

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

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

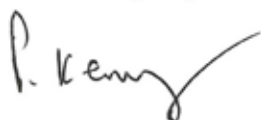
- tha am fiosrachadh a chaidh a thoirt seachad san Aithisg air Coileanadh airson na bliadhna ionmhais dha bheilear a' deasachadh nan aithrisean ionmhasail ann an co-rèir ris na h-aithrisean ionmhasail agus chaidh an aithisg sin ullachadh a rèir Achd na Gàidhlig (Alba) 2005 agus stiùiridhean a dh'fhoillsich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

Cùisean air am feum sinn aithris a dhèanamh mura tachair iad

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

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

Chan eil dad againn ri aithris mu na cùisean seo.



Pat Kenny, CPFA,
(airson agus às leth Deloitte LLP)
110 Sràid na Banrigh
Glaschu
G1 3BX

12 Dàmhair 2017

REPORT ON OTHER REQUIREMENTS

Opinions on other prescribed matters

We are required by the Auditor General for Scotland to express an opinion on the following matters.

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

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

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

Matters on which we are required to report by exception

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

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

We have nothing to report in respect of these matters.



Pat Kenny, CPFA,
(for and on behalf of Deloitte LLP)
110 Queen Street
Glasgow
G1 3BX

12 October 2017

AITHRIS AIR CAITEACHAS LOM IOMLAN LOM

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2017

STATEMENT OF COMPREHENSIVE NET EXPENDITURE

For the Year Ended 31 March 2017

	Nota Note	2017 £	2016 £	
Teachd-a-steach Obrachaidh Eile	4	161,250	479,750	Other Operating Income
Teachd-a-steach Obrachaidh Iomlan		161,250	479,750	Total Operating Income
Cosgaisean Luchd-obrach		(1,161,592)	(1,046,028)	Staff Costs
Call Luach & Cosgaisean Calla	6	(1,397)	(1,904)	Depreciation & Impairment Charge
Caiteachas Obrachaidh Eile	5	(4,383,604)	(4,685,751)	Other Operational Expenditure
Caiteachas Obrachaidh Iomlan		(5,546,593)	(5,733,683)	Total Operating Expenditure
Caiteachas Obrachaidh Lom		(5,385,343)	(5,253,933)	Net Operating Expenditure
Teachd-a-steach Ionmhasail		87,000	74,000	Finance Income
Cosgaisean Ionmhasail		(114,000)	(106,000)	Finance Expense
Caiteachas Lom airson na Bliadhna ro Mhaoinèachadh bho Riaghaltas na h-Alba		(5,412,343)	(5,285,933)	Net Expenditure for the Year before Scottish Government Funding
(Buannachd)/Call a rèir Clèireach-urrais ann am Fèicheanasan Peinnsein		674,000	(364,000)	Actuarial (Gain)/ Loss on Pension Liabilities

Tha na poileasaidhean cunntasachd is notaichean air duilleagan 77 gu 105 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 77 to 105 form part of these accounts.

Chithear mineachadh nas mionaidiche air cosgaisean luchd-obrach san Aithisg air Tuarastalan is Luchd-obrach air duilleag 65.

A breakdown of staff costs is provided within the Remuneration and Staff Report on page 65.

AITHRIS AIR AN T-SUIDHEACHADH IONMHASAIL

Air 31 Màrt 2017

STATEMENT OF FINANCIAL POSITION

As at 31 March 2017

	Nota Note	2017 £	2016 £	
So-mhaoinean neo-làithreach				Non-current assets
Seilbh, uidheam is acfhainn	6	-	1,397	Property, plant and equipment
So-mhaoinean neo-làithreach iomlan		-	1,397	Total non-current assets
So-mhaoinean làithreach				Current Assets
Malairt is nithean eile a gheibhear	7	67,309	43,121	Trade and other receivables
Airgead is nithean co-ionann	8	86,791	91,709	Cash and cash equivalents
So-mhaoinean làithreach iomlan		154,100	134,830	Total current assets
So-mhaoinean iomlan		154,100	136,227	Total Assets
Fèicheanasan Làithreach				Current Liabilities
Malairt is nithean eile a phàighear	9	31,285	33,069	Trade and other payables
Fèicheanasan làithreach iomlan		31,285	33,069	Total current liabilities
Thoir fèicheanasan làithreach air falbh bho sho-mhaoinean iomlan		122,815	103,158	Total assets less current liabilities
Fèicheanasan Neo-làithreach				Non-current Liabilities
Fèicheanas Lom an Sgeama Pheinnsein	10	(1,479,000)	(727,000)	Net Pension Fund Liability
Fèicheanasan neo-làithreach Lom		(1,479,000)	(727,000)	Total non-current liabilities
Thoir fèicheanasan làithreach air falbh bho sho-mhaoinean iomlan		(1,356,185)	(623,842)	Total Assets less Current liabilities
Cuibhreann an Luchd-pàighidh Chisean & Cùl-stòran Eile				Taxpayers' equity & Other Reserves
Maoin Choitcheann		122,815	103,158	General Fund
Cùl-stòr nam Peinnseanan		(1,479,000)	(727,000)	Pension Reserve
Cuibhreann iomlan an luchd-pàighidh chisean		(1,356,185)	(623,842)	Total taxpayers' equity

Chaidh na h-aithrisean ionmhasail seo aontachadh le Bòrd na Gàidhlig air 2 Dàmhair 2017 agus thug an t-Oifigear Cunntachail aonta seachad air an aon latha airson am foillseachadh.

The Bòrd approved these financial statements on 2 October 2017 and the Accountable Officer authorised them for issue on the same date.

Chuireadh làmh ri seo às leth Bhòrd na Gàidhlig

Signed on behalf of Bòrd na Gàidhlig




Shona NicIllinnein
An t-Oifigear Cunntachail
10 Dàmhair 2017

Shona MacLennan
Accountable Officer
10 October 2017

Tha na poileasaidhean cunntasachd is notaichean air duilleagan 77 gu 105 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 77 to 105 form part of these accounts.

AITHRIS AIR SRUTHAN AIRGID

Air 31 Màrt 2017

STATEMENT OF CASH FLOWS

As at 31 March 2017

	Nota Note	2017 £	2016 £	
Sruthan airgid bho ghnìomhan obrachaidh				Cash flows from operating activities
Cosgais Obrachaidh Lom		(5,412,343)	(5,285,933)	Net Operating Cost
<i>Atharraichean airson nithean neo-airgeadais</i>				<i>Adjustments for non-cash items</i>
(Meudachadh)/Lùghdachadh sna Nithean a Gheibhear		(24,188)	32,432	(Increase)/Decrease in Receivables
(Lùghdachadh)/Meudachadh sna Nithean a Phàighear		(1,784)	(4,572)	(Decrease)/Increase in Payables
Call luach air so-mhaoinean susbainteach suidhichte	6	1,397	1,904	Depreciation on tangible fixed assets
Cosgaisean Seirbheis Làithreach thar dhearbh shuimeannan pàighte do pheinnseanan	10	51,000	81,000	Current Service Costs over actual pension contributions
Peinnsean – Cosgaisean Ionmhais Lom	10	27,000	32,000	Pension – Net Finance Costs
Meudachadh/(lùghdachadh) lom		(5,358,918)	(5,143,169)	Net increase/(decrease)
Sruthan airgid bho ghnìomhan maoinachaidh				Cash flows from financing activities
Maoineachadh bho Riaghaltas na h-Alba airson na bliadhna	3	5,354,000	5,154,003	Scottish Government funding for year
Maoineachadh airgid bho Riaghaltas na h-Alba		5,354,000	5,154,003	Scottish Government cash funding for year
Meudachadh/(lùghdachadh) lom ann an airgead is suimeannan co-ionann ri airgead		(4,918)	10,834	Net increase/(decrease) in cash and cash equivalents
Airgead is suimeannan co-ionann aig toiseach na bliadhna	8	91,709	80,875	Cash and cash equivalents at start of year
Airgead is suimeannan co-ionann aig deireadh na bliadhna	8	86,791	91,709	Cash and cash equivalents at end of year
Atharrachadh lom ann an cothromachaidhean airson airgid is suimeannan co-ionann ri airgead		(4,918)	10,834	Net change in cash and cash equivalent balances

Tha na poileasaidhean cunntasachd is notaichean air duilleagan 77 gu 105 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 77 to 105 form part of these accounts.

AITHRIS AIR ATHARRAICHEAN ANN AN EARRAINNEAN LUCHD-PÀIGHIDH CHÌSEAN

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2017

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

For the Year Ended 31 March 2017

	Nota Note	Cùl-stòr Coitcheann General Reserve £	Cùl-stòr Maoin nam Peinneanan Pension Fund Reserve £	Iomlan Total £	
Cothromachadh air 1 Giblean 2016		103,158	(727,000)	(623,842)	Balance at 1 April 2016
Caiteachas Lom an Sgeama Pheinnsein					Net Pension Scheme Expenditure
Gluasad gu fèicheanasan peinnsein	10	51,000	(51,000)	-	Transfer to pension liabilities
Peinneanan - Cosgaisean Ionmhais Lom	10	27,000	(27,000)	-	Pensions - Net Finance Costs
Ath-thomhas air uallaichean a thaobh sochairean cluaineis	10	-	(674,000)	(674,000)	Remeasurements of retirement benefit obligations
Easbhaidh obrachaidh		(5,412,343)		(5,412,343)	Operating deficit
Teachd-a-steach is cosgais aithnichte iomlan airson 2016/17		(5,231,185)	(1,479,000)	(6,710,185)	Total recognised income and expense for 2016/17
Maoineachadh bho Riaghaltas na h-Alba	3	5,354,000	-	5,354,000	Funding from Scottish Government
Cothromachadh air 31 Màrt 2017		122,815	(1,479,000)	(1,356,185)	Balance at 31 March 2017

Tha na poileasaidhean cunntasachd is notaichean air duilleagan 77 gu 105 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 77 to 105 form part of these accounts.

AITHRIS AIR ATHARRAICHEAN ANN AN EARRAINNEAN LUCHD-PÀIGHIDH CHÌSEAN

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2016

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

For the Year Ended 31 March 2016

	Nota Note	Cùl-stòr Coitcheann General Reserve £	Cùl-stòr Maoin nam Peinneanan Pension Fund Reserve £	Iomlan Total £	
Cothromachadh air 1 Giblean 2015		122,088	(978,000)	(855,912)	Balance at 1 April 2015
Caiteachas Lom an Sgeama Pheinnsein					Net Pension Scheme Expenditure
Glusad gu fèicheanasan peinnsein	10	81,000	(81,000)	-	Transfer to pension liabilities
Peinneanan - Cosgaisean Ionmhais Lom	10	32,000	(32,000)	-	Pensions - Net Finance Costs
Ath-thomhas air uallaichean a thaobh sochairean cluaineis	10	-	364,000	364,000	Remeasurements of retirement benefit obligations
Easbhaidh obrachaidh		(5,285,933)	-	(5,285,933)	Operating deficit
Teachd-a-steach is cosgais aithnichte iomlan airson 2015/16		(5,050,845)	(727,000)	(5,777,845)	Total recognised income and expense for 2015/16
Maoineachadh bho Riaghaltas na h-Alba	3	5,154,003	-	5,154,003	Funding from Scottish Government
Cothromachadh air 31 Màrt 2016		103,158	(727,000)	(623,842)	Balance at 31 March 2016

Tha na poileasaidhean cunntasachd is notaichean air duilleagan 77 gu 105 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 77 to 105 form part of these accounts.

NOTAICHEAN AIRSON NAN CUNNTASAN

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2017

NOTES TO THE ACCOUNTS

For the Year Ended 31 March 2017

1. FIOSRACHADH COITCHEANN

'S e Buidheann Phoblach Neo-roinneil Ghnìomhach a th' ann am Bòrd na Gàidhlig a tha cunntachail tro Mhinistearan do Phàrlamaid na h-Alba. 'S e seòladh na h-oifis chlàraichte aige: Taigh a' Ghlinne Mhòir, Rathad na Leacainn, Inbhir Nis IV3 8NW.

Air a stèidheachadh fo Achd na Gàidhlig (Alba) 2005 (An Achd) 's e Bòrd na Gàidhlig a' phrìomh bhuidheann ann an Alba air a bheil dleastanas gus leasachaidhean Gàidhlig a chur air adhart agus gus comhairle a thoirt do Mhinistearan na h-Alba mu chùisean Gàidhlig. Fo chumhachan na h-Achd, thathar ag iarraidh air Bòrd na Gàidhlig a dhleastanasan a thoirt gu buil leis an amas inbhe na Gàidhlig a dhèanamh tèarainte mar chànan oifigeil ann an Alba, a bhios a' dleasadh na h-aon spèis agus a th' ann don Bheurla.

2. POILEASAIDHEAN CUNNTASACHD

Tha na cunntasan air an ullachadh a rèir Stiùireadh nan Cunntasan a dh'fhoillsich Ministearan na h-Alba do Bhòrd na Gàidhlig. Fo Stiùireadh nan Cunntasan feumar cumail ri Leabhran Roinn-Ionmhais na Banrigh airson Aithrisean Ionmhasail 2016/17 (FReM). Tha na poileasaidhean cunntasachd san leabhran a' cumail ri Poileasaidhean Cunntasachd Coitcheann mar a tha iad air an cur an cèill ann an Inbhean Eadar-nàiseanta airson Aithrisean Ionmhasail (IFRS) ris an do dh'aontaich an t-Aonadh Eòrpach agus a ghabh Achd nan Companaidhean 2006 os làimh, chun na h-ire agus gu bheil sin ciallach is iomchaidh ann an co-theacsa na Roinne Poblach. Tha mineachadh air na poileasaidhean cunntasachd a chuireadh an sàs gu h-ìosal. Chaidh an cur an sàs gu cunbhalach ann a bhith dèiligeadh ri nithean a bha gam meas susbainteach a thaobh nan cunntasan.

AM MODH CUNNTASACHD

Chaidh na cunntasan ullachadh a rèir modh na cosgais eachdraidheil.

1. GENERAL INFORMATION

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

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

2. ACCOUNTING POLICIES

The accounts are prepared in accordance with the Accounts Direction issued to Bòrd na Gàidhlig by the Scottish Ministers. This Accounts Direction requires compliance with HM Treasury's 2016/17 FReM. The accounting policies contained in the manual follow Generally Accepted Accounting Policies as defined in International Financial Reporting Standards (IFRS) as adopted by the European Union and the Companies Act 2006 to the extent that it is meaningful and appropriate in the Public Sector context. The accounting policies adopted are as described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

ACCOUNTING CONVENTION

The accounts are prepared under the historical cost convention.

SO-MHAOINEAN NEO-LÀITHREACH

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

Chaidh gach so-mhaoin neo-làithreach a tha ga làn-chleachdadh a luachadh a rèir a cosgais eachdraidheil, agus sin air atharrachadh a rèir beatha na so-mhaoin a chaidh a shònrachadh gus am biodh luach le call co-ionann ri luach cothromach. Cha bhithear a' comharrachadh ach so-mhaoinean a tha cosg £1,000 no barrachd mar chalpa agus thèid dèiligeadh ri nithean le cosgais a tha nas lugha na sin mar chaiteachas teachd-a-steach.

(2) Call Luach

Bithear a' comharrachadh call luach air gach so-mhaoin neo-làithreach shusbainteach air stèidh loidhne dirich. Chaidh ath-sgrùdadh a dhèanamh air beatha nan so-mhaoin thar na bliadhna gus dèanamh cinnteach gun robhar fhathast a' dèanamh tuairmse reusanta air cho fad 's a bhiodh feum eaconamach annta.

NON-CURRENT ASSETS

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

All non-current assets in full use have been valued at historic cost, adjusted in accordance with the asset lives assigned to give a depreciated value which equates to fair value. Only assets costing £1,000 and more are capitalised and items below this amount are treated as revenue expenditure.

(2) Depreciation

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

Seòrsa So-mhaoin	Beatha nan So-mhaoin Asset Lives	Asset Category
Uidheamachd na h-Oifis	4	Office Equipment
Uidheam & Àirneis	4	Fixtures & Fittings
Uidheamachd Choimpiutaireachd	3	Computer Equipment

Thèid call luach a chomharrachadh airson so-mhaoinean neo-làithreach sa bhliadhna a fhuaras iad, ach cha tèid sa bhliadhna a gheibhear cuidhteas iad.

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

CÙL-STÒRAN

'S e a th' anns a' Chùl-stòr Choitcheann an còrr a bhios ann le caiteachas thar teachd-a-steach a dh'èireas tro ghnìomhachd air a maoineachadh leis an TGC.

AIRGEAD AGUS SUIMEANNAN CO-IONANN RI AIRGEAD

'S e a th' ann an airgead agus suimeannan co-ionann ri airgead san aithris air an t-suidheachadh ionmhasail, an t-airgead a tha sa bhanca agus ri làimh.

RESERVES

The General Reserve represents the excess of expenditure over income on GIA funded activities.

CASH AND CASH EQUIVALENTS

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

BUIDHEANN A THA CUMAIL A' DOL

Tha am Bòrd mothachail air mar a tha e an urra ri taic maoinachaidh a bhith a' cumail a' dol bho Mhinistearan Riaghaltas na h-Alba. Chan eil adhbhar sam bith ann do Bhòrd na Gàidhlig smaoinachadh nach fhaigh sinn taic maoinachaidh bhon roinn mhaoinachaidh is aonta bho na Ministearan san àm ri teachd no gum bi nas lugha taic ga thoirt do Bhòrd na Gàidhlig. Mar sin, chaidh a mheas gun robh e iomchaidh na h-aithrisean ionmhasail seo ullachadh leis an tuigse gun cùm a' bhuidheann a' dol.

CÌS LUACH-LEASAICHTE

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

TABHARTAS GUS CUIDEACHADH BHON RIAGHALTAS

Bithear a' nochdadh an Tabhartas gus Cuideachadh a gheibhear airson gnìomhan obrachaidh coitcheann is pròiseactan calpa mar teachd-a-steach maoinachaidh agus thèid a chur gu dìreach chun na Maoine Coitcheann.

TEACHD-A-STEACH

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

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

MAR A THATHAR A' COMHARRACHADH CHOSGAISEAN

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

GOING CONCERN

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

VALUE ADDED TAX

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

GOVERNMENT GRANT-IN-AID

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

INCOME RECOGNITION

Income represents the total value of income received.

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

EXPENSE RECOGNITION

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

PEINNSEANAN

Tha plana peinnsein suidhichte air a chur air dòigh le Comhairle na Gàidhealtachd do luchd-obrach Bhòrd na Gàidhlig. Airson an sgeama pheinnsein air a bheil aithris ann an nota 9, thathar a' comharrachadh an eadar-dhealachaidh eadar luach cothromach nan so-mhaoinean agus luach làithreach nan uallaichean airson sochairean suidhichte mar sho-mhaoin no fèicheanas san aithris air an t-suidheachadh ionmhasail. Bithear ag obrachadh a-mach dè na h-uallaichean a th' ann a thaobh shochairean suidhichte le bhith cleachdadh a' mhodh far an dèanar ro-thomhas air na h-aonadan creideis.

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

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

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

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

BUIDHNEAN CO-CHEANGAILTE

'S e buidheann phoblach neo-roinneil a th' ann am Bòrd na Gàidhlig le taic maoineachaidh bhon Bhuidheann-stiùiridh airson Ionnsachadh aig Riaghaltas na h-Alba. Tha a' Bhuidheann-stiùiridh air a meas mar bhuidhinn cho-cheangailte. Tron bhliadhna tha grunn ghluasadan airgid susbainteach air a bhith ann eadar am Bòrd agus a' Bhuidheann-stiùiridh. A bharrachd air sin, tha grunn ghluasadan airgid air a bhith ann eadar Bòrd na Gàidhlig agus roinnean eile den Riaghaltas, buidhnean anns an Riaghaltas fhèin, ùghdarrasan ionadail agus buidhnean poblach neo-roinneil eile aig an Riaghaltas. Rè na bliadhna, chan eil gluasad airgid susbainteach air a bhith ann eadar Ball sam bith den Bhòrd agus Bòrd na Gàidhlig. Tha Nota 11 de na cunntasan seo a' toirt sealladh mionaideach airson suimeannan a chaidh a phàigheadh agus aontachadh luach £1,000 no nas motha a chaidh a phàigheadh no aontachadh anns a' bhliadhna ionmhais eadar Bòrd na Gàidhlig agus buidhnean far a bheil ceangal ann ri Buill a' Bhùird.

PENSIONS

A defined benefit pension plan is in place with Highland Council for Bòrd na Gàidhlig employees. For this pension scheme reported in note 10, the difference between the fair value of the assets and the present value of the defined benefit obligation is recognised as an asset or liability in the statement of financial position. The defined benefit obligation is actuarially calculated using the projected unit credit method.

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

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

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

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

RELATED PARTIES

Bòrd na Gàidhlig is a non-departmental public body sponsored by the Scottish Government Learning Directorate. The Directorate is regarded as a related party. During the year Bòrd na Gàidhlig has had a number of material transactions with the Directorate. In addition, Bòrd na Gàidhlig has had a number of transactions with other government departments, central government bodies, local authorities and other non-departmental government public bodies. During the year no Bòrd Members have undertaken any material transactions with Bòrd na Gàidhlig. Note 11 to these accounts gives details of payments and approvals £1,000 and greater made during the financial year between Bòrd na Gàidhlig and organisations where Bòrd Members have a connection.

IONNSRAMAIDEAN IONMHASAIL

Tha so-mhaoinean agus fèicheanasan ionmhasail air an comharrachadh nuair a thig am Bòrd gu bhith na phàirt de na cumhachan cunradail a th' anns an ionnsramaid. Tha fèicheanasan ionmhasail air an seòrsachadh a rèir 's dè dìreach a chaidh aontachadh anns a' chùmhnannt.

SO-MHAOINEAN IONMHASAIL AGUS FÈICHEANASAN

Aig toiseach gnothaich tha na so-mhaoinean agus na fèicheanasan ionmhasail uile air an tomhas a rèir pris a' ghnìomh-mhalairt (a' gabhail a-steach na chosg an gnìomh-malairt).

Chan eil so-mhaoinean agus fèicheanasan ionmhasail air an cur fa chomhair shuimeannan eile san aithris air an t-suidheachadh ionmhasail ach a-mhàin nuair, agus an uair sin a-mhàin, nuair a tha còir laghail ann a ghabhas a chur an gnìomh airson nan suimeannan aithnichte a chur fa chomhair shuimeannan eile agus gu bheil am Bòrd a' cur roimhe rèiteachadh a dhèanamh air bun-stèidh lom, no an t-so-mhaoin a ghabhail mar ionmhas agus faighinn cuidhteas den fhèicheanas aig an aon àm.

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

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

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

ATH-SGRÙDADH AIR POILEASAIIDHEAN CUNNTASACHD

A rèir Inbhe Cunntasachd Eadar-nàiseanta 8, Poileasaidhean Cunntasachd, Atharraichean ann an Tuairmsean Cunntasachd agus Mearachdan, rinn am Bòrd ath-sgrùdadh air a h-uile poileasaidh cunntasachd aige feuch an robh iad fhathast iomchaidh.

FINANCIAL INSTRUMENTS

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

FINANCIAL ASSETS AND LIABILITIES

All financial assets and liabilities are initially measured at transaction price (including transaction costs).

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

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

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

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

REVIEW OF ACCOUNTING POLICIES

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

A' GABHAIL INBHEAN ÙRA IS ÙRAICHTE OS LÀIMH AGUS ATHARRAICHEAN

Air a' cheann-latha a fhuair na h-aithrisean ionmhasail seo aonta, bha na h-Inbhean agus Mineachaidhean a leanas, nach deach a chur an sàs sna h-aithrisean ionmhasail seo, air am foillseachadh ach cha robh iad rin coileanadh fhathast (agus cha deach cuid dhiubh a ghabhail os làimh leis an Aonadh Eòrpach fhathast):

- IFRS 9, Ionmstramaidean Ionmhasail (2014) (rin coileanadh bho 1 Faoilleach 2018)

Chan eil am Bòrd Stiùiridh an dùil gum bi buaidh shusbainteach aig mar a thèid na h-Inbhean is Mineachaidhean gu h-àrd a ghabhail os làimh air aithrisean ionmhasail a' Bhùird san ùine air thoiseach.

Bheachdaich am Bòrd air agus ghabh e os làimh na h-atharraichean a leanas air IFRS , a chaidh fhoillseachadh le Bòrd nan Inbhean Cunntasachd Eadar-nàiseanta agus a tha rin coileanadh fon lagh sa bhliadhna ionmhasail seo:

- Leasachaidhean Bliadhnail – Cuairt 2012/14
- Atharraichean air IAS 1 – Iomairt Foillseachaidh
- Atharraichean air IAS 7 – Iomairt Foillseachaidh
- Iomairt Foillseachaidh (Atharraichean air IAS 7)
 - rin coileanadh airson ùineachan bliadhnail air no às dèidh 01/01/2017
- Leasachaidhean bliadhnail air Inbhean IFRS Cuairt 2014/16 – rin coileanadh airson ùineachan bliadhnail air no às dèidh 1 Faoilleach 2018 (IFRS 1 agus IAS 28) agus 1 Faoilleach 2017 (IFRS 12).

ADOPTION OF NEW AND REVISED STANDARDS AND AMENDMENTS

At the date of authorisation of these financial statements, the following Standards and Interpretations which have not been applied in these financial statements were in issue but not yet effective (and in some cases had not yet been adopted) by the EU):

- IFRS 9, Financial Instruments (2014) (effective 1 January 2018)

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

The following amendments to IFRS, issued by the International Accounting Standards Board, that are mandatorily effective in the current year have been considered and adopted by the Bòrd:

- Annual Improvements 2012/14 Cycle
- Amendments to IAS 1 – Disclosure Initiative
- Amendments to IAS 7 – Disclosure Initiative
- Disclosure Initiative (Amendments to IAS 7) – effective for annual periods on or after 01/01/2017
- Annual improvements to IFRS Standards 2014/16 Cycle – effective for annual periods beginning on or after 1 January 2018 (IFRS 1 and IAS 28) and 1 January 2017 (IFRS 12).

PRÌOMH FHREUMHAN FIOSRACHAIDH CO-CHEANGAILTE RI BREITHNEACHADH, TUAIMSEAN AGUS MÌ-CHINNT

San Aithris air na Cunntasan tha figearan a tha nan tuairmsean a tha stèidhichte air beachdan a chaidh a ghabhail air na dh'fhaodadh tachairt san àm ri teachd, agus chan eil cinnt ann air sin. Nithear tuairmsean le bhith coimhead air fiosrachadh eachdraidheil, na tha tachairt an-dràsta agus air cùisean iomchaidh eile. Ge-tà, seach nach urrainnear obrachadh a-mach le cinnt dè an cothromachadh a bhios ann air na figearan aig a' cheann thall, dh'fhaodadh eadar-dhealachaidhean subsbainteach a bhith ann eadar na beachdan is tuairmsean agus na fìor thoraidhean a gheibhear.

'S e an nì air duilleag chothromachaidh a' Bhùird air 31 Màrt 2017 far a bheil teansa math ann gun atharraich e gu subsbainteach thairis air a' bhliadhna ri thighinn, Fèicheanas Maoin nam Peinnseanan.

Mì-chinnt

Tha an tuairmse air an fhèicheanas lom airson peinnseanan a phàigheadh stèidhichte air grunn bhreithneachaidhean iomadh-fhillte co-cheangailte ris an reata lasachaidh a chleachdar, an ìre a thathar a' tomhas aig am bi tuarastalan a' dol suas, an ìre aig a bheil bàsan agus toraidhean ris a bheilear an dùil bho sho-mhaoinean maoin nam peinnseanan. Tha companaidh comhairleachaidh le clèirich-urrais air am fastadh gus comhairle fhiosrachail a thoirt don Bhòrd Stiùiridh air a' bheachd a thèid a ghabhail.

A' Bhuaidh bhios ann ma bhios na Fìor Thoraidhean Eadar-dhealaichte bho na Beachdan a chaidh a Ghabhail

Tha na h-atharraichean ann am beachdan fa leth a bheir buaidh air fèicheanas lom nam peinnseanan a' gabhail a-steach nan atharraichean ann am beachdan cudromach leithid air an reata lasachaidh. Nam biodh lùghdachadh subsbainteach san tuairmse a chaidh a ghabhail airson an reata lasachaidh, bheireadh sin àrdachadh subsbainteach air fèicheanas nam peinnseanan.

KEY SOURCES OF JUDGEMENT, ESTIMATION AND UNCERTAINTY

The Statement of Accounts contains estimated figures that are based on assumptions made about the future, which is uncertain. Estimates are made using historical experience, current trends and other relevant factors. However because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

The item in the Bòrd's balance sheet at 31 March 2017, for which there is a significant risk of material adjustment in the forthcoming year is that of the Pension Liability

Uncertainty

The estimation of the net liability to pay pensions depends on a number of complex judgments relating to the discount rate used, the rate at which salaries are projected to increase, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide the Board with expert advice about the assumption to be applied.

Effects if Actual results Differ from Assumptions

The effects on the net pensions liability of changes in individual assumptions relate to significant assumptions such as the discount rate. Any material reduction in the discount rate assumption would result in a a material increase in the pension liability.

3. TABHARTAS GUS CUIDEACHADH GRANT IN AID

	2017 £	2016 £	
Tabhartas iomlan gus Cuideachadh a fhuaras comharraichte fon Chùl-stòr Choitcheann san Aithris air an t-Suidheachadh Ionmhasail	5,354,000	5,154,003	Total GIA received credited to the General Reserve in the Statement of Financial Position

Bidh ìre an TGC air aontachadh le Ministearan sa chiad dol a-mach, mar phàirt de riarachadh Buidseat na h-Alba. Dh'fhaodadh an uair sin gun tèid am figear sin atharrachadh agus sin aontaichte leis an roinn mhaoineachaidh againn agus iad a' gabhail ealla ri prògram obrach a' Bhùird.

Mar phàirt den TGC a fhuaras ann an 2017, luach £5,354,000, bha £200,000 a fhuaras airson a' Chùrsa Bhogaidh Ghàidhlig do Luchd-teagaisg. Chaidh sùim co-ionann ris an t-sùim airson a' Chùrsa Bhogaidh Ghàidhlig do Luchd-teagaisg a phàigheadh a-steach do Theachd-a-steach Eile ann an 2016 (faicibh nota 4).

The amount of GIA is initially agreed by Ministers as part of the Scottish Budget process. This figure is then subject to adjustments as agreed with the sponsor department to reflect the Bòrd's programme of work.

The 2017 amount of GIA of £5,354,000 includes £200,000 for the Gaelic Teacher Immersion Course. The equivalent amount for the Gaelic Teacher Immersion Course was paid into Other Income in 2016 (see note 4).

4. TEACHD-A-STEACH EILE OTHER INCOME

	2017 £	2016 £	
Alba Chruthachail – tabhartas airson Oifigear Ealain	25,000	25,000	Creative Scotland – Arts Officer grant
Alba Chruthachail – Ro-innleachd Nàiseanta nan Ealain Gàidhlig	6,250	18,750	Creative Scotland – National Gaelic Arts Strategy
Comann nam Pàrant – Maoineachadh do na Tràth-bhliadhnaichean	90,000	90,000	Comann nam Pàrant – Early Years Funding
MG ALBA – Maoineachadh airson Rannsachadh Cànanais	30,000	30,000	MG Alba – Linguistic Research Funding
MG ALBA – Susbaint airson nam Meadhanan Didseatach	10,000	-	MG Alba – Digital Media Content
Riaghaltas na h-Alba – Cùrsa Bogaidh Gàidhlig do Thidsearan*	-	250,000	Scottish Government – Gaelic Teacher Immersion Course*
Riaghaltas na h-Alba – Margaidheachd airson Foghlam tron Ghàidhlig	-	50,000	Scottish Government – Gaelic Medium Education Marketing
Riaghaltas na h-Alba – Maoineachadh do na Tràth-bhliadhnaichean	-	16,000	Scottish Government – Early Years Funding
	161,250	479,750	

*Ghaidh an t-sùim fo Theachd-a-steach Eile airson a' Chùrsa Bhogaidh Ghàidhlig do Luchd-teagaisg a phàigheadh mar phàirt den Tabhartas gus Cuideachadh ann an 2017 (faicibh nota 3).

*The amount of Other Income for Gaelic Teacher Immersion Course was paid in 2017 (see Note 3).

5. CAITEACHAS OBRACHAIDH EILE

Tha Caiteachas Obrachaidh Eile air a roinn eadar Cosgaisean Ruith (gun a bhith gabhail a-steach cosgaisean luchd-obrach) agus Cosgaisean Leasachaidh, a tha stèidhichte air Plana Gnìomh le prìomh thargaidean is cinn-uidhe a stèidhich Riaghaltas na h-Alba. Tha obair a' Bhùird air a stiùireadh leis na Raointean Leasachaidh a chithear sa Phlana Cànan Nàiseanta Ghàidhlig 2012/17.

5. OTHER OPERATIONAL EXPENDITURE

The Other Operational Expenditure is split between the Running Costs (excluding staff costs) and the Development Costs, which are based on an Operational Plan detailing key targets and milestones set by the Scottish Government. The Bòrd's operations are guided by the Development Areas contained in the National Gaelic Language Plan 2012/17.

CAITEACHAS OBRACHAIDH EILE- COSGAISEAN RUITH OTHER OPERATIONAL EXPENDITURE - RUNNING COSTS

	2017 £	2016 £	
Cosgaisean a' Bhùird is Luchd-obrach (gun chosgaisean Thuarastalan)	134,626	91,812	Bòrd and Staff Costs (excluding Salary costs)
Cisean Sgrùdaidh (sgrùdadh bhon taobh a-muigh)	12,914	12,100	Audit Fees (external audit)
Cosgaisean Ruith na h-Oifis	228,031	328,277	Office Running Costs
Dàimh Poblach & Margaidheachd	12,202	4,989	PR & Marketing
Cisean Proifeiseanta	48,470	65,314	Professional Fees
	436,243	502,492	

CAITEACHAS OBRACHAIDH EILE- COSGAISEAN LEASACHAIDH OTHER OPERATIONAL EXPENDITURE - DEVELOPMENT COSTS

	2017 £	2016 £	
An Dachaigh is Tràth-bhliadhnaichean	237,455	204,482	Home and Early Years
Foghlam is Ionnsachadh	803,908	873,119	Education and Learning
Coimhearsnachdan	632,853	623,468	Community
An t-Àite-obrach	46,331	57,020	Work Place
Na h-Ealain, na Meadhanan, Dualchas is Turasachd	425,047	441,407	Art, Media, Heritage and Tourism
Planadh Corpais	123,180	177,241	Corpus Planning
Rannsachadh	75,530	95,681	Research
Prìomhachasan Ro-innleachdail a' Phlana Cànan Nàiseanta Ghàidhlig	460,852	446,150	National Gaelic Language Plan Strategic Priorities
Maoin Bhuileachaidh Achd na Gàidhlig	1,142,205	1,264,691	Gaelic Language Act Implementation Fund
	3,947,361	4,183,259	
Caiteachas Obrachaidh Eile Iomlan	4,383,604	4,685,751	Total Other Operational Expenditure

6. SEILBH, UIDHEAM IS ACFHAINN PROPERTY, PLANT AND EQUIPMENT

	Uidheamachd Oifis Office Equipment £	Uidheam & Àirneis Fixtures & Fittings £	Uidheamachd Choimpiutaireachd Computer Equipment £	Iomlan Total £	
Cosgaisean					Cost
Air 31 Màrt 2017	6,420	14,964	62,493	83,877	At 31 March 2017
Call Luach					Depreciation
Air 1 Giblean 2016	6,420	14,964	61,096	82,480	At 1 April 2016
Ri chomharrachadh sa bhliadhna	0	0	1,397	1,397	Provided in Year
Air 31 Màrt 2016	6,420	14,964	62,493	83,877	At 31 March 2016
Luach Leabhair Lom					Net Book Value
Air 31 Màrt 2017	-	-	-	-	At 31 March 2017
Luach Leabhair Lom					Net Book Value
Air 1 Giblean 2016	0	0	1,397	1,397	At 1 April 2016
Cosgaisean					Cost
Air 31 Màrt 2016	6,420	14,964	62,493	83,877	At 31 March 2016
Call Luach					Depreciation
Air 1 Giblean 2015	6,420	14,964	59,192	80,576	At 1 April 2015
Ri chomharrachadh sa bhliadhna	0	0	1,904	1,904	Provided in Year
Air 31 Màrt 2016	6,420	14,964	61,096	82,480	At 31 March 2016
Luach Leabhair Lom					Net Book Value
Air 31 Màrt 2016	0	0	1,397	1,397	At 31 March 2016
Luach Leabhair Lom					Net Book Value
Air 1 Giblean 2015	0	0	3,301	3,301	At 1 April 2015

7. MALAIRT IS NITHEAN EILE A GHEIBHEAR TRADE AND OTHER RECEIVABLES

	2017 £	2016 £	
Suimeannan a tha còir againn fhaighinn taobh a-staigh bliadhna			Amounts Falling Due within one Year
Ro-phàigheadh is Teachd-a-steach Cruinnichte	67,309	43,121	Prepayments and Accrued Income
	67,309	43,121	

8. AIRGEAD IS SUIMEANNAN CO-IONANN RI AIRGEAD CASH AND CASH EQUIVALENTS

	2017 £	2016 £	
Cothromachadh air 1 Giblean	91,709	80,875	Balance at 1 April
An t-atharrachadh lom ann an suimeannan airgid is suimeannan co-ionann ri airgead	(4,918)	10,834	Net change in cash and cash equivalent balances
Cothromachadh air 31 Màrt	86,791	91,709	Balance at 31 March
B' iad na suimeannan a leanas a bh' againn air 31 Màrt 2017:			The following balances at 31 March 2017 were held:
Seirbheis Banca an Rìghaltais is airgead làimhe	86,791	91,709	The Government Banking Service and cash in hand
	86,791	91,709	

9. MALAIRT IS NITHEAN EILE A PHÀIGHEAR TRADE AND OTHER PAYABLES

	2015 £	2016 £	
Nithean Malairt rim Pàigheadh	5,262	7,220	Trade Payables
Nithean Cruinnichte is Teachd-a-steach ron Àm	26,023	25,849	Accruals and Deferred Income
Suimeannan a tha rim pàigheadh taobh a-staigh bliadhna	31,285	33,069	Amounts falling due within one year
	31,285	33,069	

10. PEINNSEANAN

Tha ballrachd aig Bòrd na Gàidhlig ann an Sgeama Peinnein Comhairle na Gàidhealtachd. 'S e sgeama reachdail Riaghaltais Ionadail le sochairean suidhichte a th' ann. Tha e air a ruith a rèir Riaghailtean Sgeama Peinnein an Riaghaltais Ionadail (Sochairean, Ballrachd is Suimeannan Pàighte) (Alba) 2008, Riaghailtean Sgeama Peinnein an Riaghaltais Ionadail (Rianachd) (Alba) 2008 agus a rèir an Sgeama Riaghaltais Ionadail (Cumhachan Eadar-amail) (Alba) 2008. Bheir e buaidh air a' chùmhnannt aig daoine gus Dàrna Peinnean Stàite fhaotainn.

Tha na suimeannan a phàigheas am Fastaiche (19.5%) air an suidheachadh le Clèireach-urrais na Maoine nuair a nithear luachadh gach trì bliadhna (chaidh an luachadh mu dheireadh a dhèanamh air 31 Màrt 2014) no aig àm sam bith eile ma thèid iarraidh orra a dhèanamh le Comhairle na Gàidhealtachd. Tha na suimeannan a tha rim pàigheadh thairis air an ùine gu 31 Màrt 2018 air an sealltainn san teisteanas airson Reataichean is Atharraichean. Airson tuilleadh fiosrachaidh mun dòigh-obrach a chleachdadh gus na suimeannan a phàigheas am Fastaiche a stèidheachadh, thoiribh sùil air an luachadh a rinn an clèireach-urrais ann an 2014.

Tha an Clèireach-urrais air tuairmse a dhèanamh air na suimeannan a phàigheas am Fastaiche airson na h-ùine gu 31 Màrt 2018, sin mu £152k.

Bu chòir coimhead air na figearan gu h-àrd mar thuairmsean, agus dh'fhaodadh gum feumar an atharrachadh ri linn:

- tachartasan susbainteach sam bith, leithid daoine a' fàgail an sgeama, rèiteachaidhean no ma stad as am Fastaiche a bhith gabhail com-pàirt sa mhaoin;
- atharraichean ann am modhan cunntasachd;
- atharraichean sna reataichean airson sochairean an Sgeama no air na suimeannan a phàigheas na buill; agus/no
- luachadh maoin eachaidh iomlan sam bith a thèid a dhèanamh às leth an Fhastaiiche.

Faodar an t-sùim airgid airson cosgais na seirbheis a thathar air a ro-mheasadh airson na h-ùine, a bheir buaidh air (fèicheanasan)/so-mhaoinean loma, atharrachadh gus ealla a ghabhail ris an dearbh chlàr-pàighidh air an gabh peinnean a chosnadh airson na h-ùine.

10. PENSIONS

Bòrd na Gàidhlig is a member of the Highland Council's Pension Scheme and subject to Local Government Pension Scheme regulations 2013. This is a Local Government defined benefit statutory scheme, administered in accordance with the Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008, the Local Government Pension Scheme (Administration) (Scotland) Regulations 2008 and the Local Government Scheme (Transitional Provisions) (Scotland) 2008. It is contracted out of the State Second Pension.

The contributions paid by the Employer (19.5%) are set by the Fund Actuary at each triennial valuation (the most recent being at 31 March 2014) or at any other time as instructed to do so by the Highland Council. The contributions payable over the period to 31 March 2018 are set out in the Rate and Adjustments certificate. For further details on the approach adopted to set contribution rates for the Employer, please refer to the 2014 actuarial valuation.

The Actuary has estimated the Employer's contributions for the period to 31 March 2018 will be approximately £152k.

The above figures should be treated as estimates and may need to be adjusted to take account of:

- any material events, such as curtailments, settlements or the discontinuation of the Employer's participation in the fund;
- any changes in accounting practice;
- any changes to the Scheme benefit or member contribution rates; and/or
- any full funding valuation that may have been carried out on the Employer's behalf.

The monetary amount of the projected service cost for the period to Net (liability)/ asset may be adjusted to take account of actual pensionable payroll for the period.

BEACHDAN A CHAIDH A GHABHAIL**ASSUMPTIONS**

Beachdan Ionmhasail	31.03.17 % p.a.	31.03.16 % p.a.	Financial Assumptions Period Ended
Ùine a chrìochnaich			
Ìre Meudachadh a' Pheinnsein	2.40%	2.20%	Pension Increase Rate
Ìre Meudachadh nan Tuarastal	4.40%	4.20%	Salary Increase Rate
Ìre Lasachaidh	2.60%	3.50%	Discount Rate

REATA BHÀSAN

Tha an ùine a thathar an dùil a bhios daoine beò stèidhichte air Lùban Vita na Maoine le leudachaidhean a rèir a' mhodail CMI 2012, agus thathar a' gabhail ris gu bheil an ìre leudachaidh aig àirde agus gun socraich e aig ìre 1.25%pa san ùine fhada.

MORTALITY

Life expectancy is based on the Fund's Vita Curves with improvements in line with the CMI 2012 model assuming the current rate of improvement has reached a peak and will coverge to a long term rate 1.25% pa.

BEACHDAN A CHAIDH A GHABHAIL**ASSUMPTIONS**

Tha geàrr-iomradh gu h-ìosal air cho fad 's a bu chòir daoine aois 65 a bhith sùileachadh gum bi iad beò sa chumantas san àm ri teachd: The average future life expectations at 65 are summarised below:					
	31.03.17 Fireannaich (bliadhnaichean) Males (years)	31.03.17 Boireannaich (bliadhnaichean) Females (years)	31.03.16 Fireannaich (bliadhnaichean) Males (years)	31.03.16 Boireannaich (bliadhnaichean) Females (years)	
Luchd-peinnsein an-dràsta	22.5	24.1	22.5	24.1	Current pensioners
*Luchd-peinnsein san àm ri teachd	24.7	26.8	24.7	26.8	*Future pensioners

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

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

REATA BHÀSAN EACHDRAIDHEIL

Tha an ùine a thathar an dùil a bhios daoine beò sa chumantas airson deireadh na bliadhna ionmhais ron seo stèidhichte air Lùban Vita na Maoine. Tha na beachdan a chaidh gabhail ris mu reata bhàsan co-ionann ris an fheadhainn a ghabhadh ris sa bhliadhna chunntasachd mu dheireadh. Tha mar a bhithear ag obrachadh a-mach, san àm ri teachd, dè an ùine a thathar a' sùileachadh a bhios daoine beò sa chumantas air a shealltainn gu h-ìosal.

HISTORIC MORTALITY

Life expectancies for the prior period end are based on the Fund's VitaCurves. The mortality assumptions are identical to those used in the previous accounting period. The allowance for future life expectancies are shown below.

Ùine a chrìochnaich Period Ended	Daoine a dh'fhaodadh a bhith nan Luchd-peinnsein Prospective Pensioners	Luchd-peinnsein Pensioners
31.03.16	Ro-mheasaidhean CMI, le reata de 1.25% sa bhliadhna san ùine fhada	ro-mheasaidhean CMI, le reata de 1.25% sa bhliadhna san ùine fhada
31.03.16	CMI projections, with a long term rate of 1.25% p.a.	CMI projections, with a long term rate of 1.25% p.a.

CAOBAN AIRGID BHON PHEINNSEAN

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

AITHRIS AIR AN T-SUIDHEACHADH IONMHASAIL, AITHRIS AIR CAITEACHAS IOMLAN LOM, FIOSRACHADH FOILLSICHTE MU ATHARRAICHEAN ANN AN EARRAINNEAN LUCHD-PÀIGHIDH CHÌSEAN AIR 31 MÀRT 2017

Atharraichean ann an Luach Cothromach So-mhaoinean a' Phlana, Uallaichean airson Shochairan Suidhichte agus Fèicheanasan Loma airson na bliadhna a chrìochnaich air 31 Màrt 2017.

COMMUTATION

An allowance is included for future retirements to elect to take 50% of the maximum additional tax-free cash up to HMRC limits for pre-April 2009 service and 75% of the maximum tax-free cash for post-April 2009 service.

STATEMENT OF FINANCIAL POSITION, STATEMENT OF COMPREHENSIVE NET EXPENDITURE, CHANGES IN TAXPAYERS EQUITY DISCLOSURES AS AT 31 MARCH 2017

Change in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2017.

	So-mhaoinean Assets £(000s)	Uallaichean Obligations £(000s)	(Fèicheanasan)/ so-mhaoinean loma Net (Liability)/ asset £(000s)	
A' Bhliadhna a chrìochnaich air 31 Màrt 2017				Period ended 31 March 2017
Luach cothromach so-mhaoinean an fhastaiche	2,413	0	2,413	Fair value of employer assets
Luach làithreach nam fèicheanasan maoinichte	0	3,140	(3,140)	Present value of funded liabilities
Suidheachadh tòiseachaidh air 31 Màrt 2016	2,413	3,140	(727)	Opening position as 31 March 2016
Cosgais na seirbheis				Service cost
- Cosgais làithreach na seirbheis*	0	199	(199)	- Current service cost*
Cosgais iomlan na seirbheis	0	199	(199)	Total service cost
Riadh lom				Net interest
- Teachd-a-steach bho riadh air so-mhaoinean a' phlana	87	0	87	- Interest income on plan assets
- Cosgaisean rèidh air uallaichean airson shochairan suidhichte	0	114	(114)	- Interest cost on defined benefit obligation
- Riadh lom iomlan	87	114	(27)	- Total net interest
Cosgais iomlan nan sochairan suidhichte aithnichte sa chothromachadh, prothaid no (call)	87	313	(226)	Total defined benefit cost recognised in the Statement of Comprehensive Net Expenditure (SoCNE)

Sruthan airgid				Cashflows
Suimeannan pàighte le com-pàirtichean a' phlana	54	54	0	- Plan participants' contributions
Suimeannan pàighte leis an fhastaiche	148	0	148	- Employer contributions
Sochairean pàighte	(32)	(32)	0	- Benefits paid
Suidheachadh crìochnachaidh ris a bheil dùil	2,670	3,475	(805)	Expected closing position
Ath-thomhasan				Re-measurements
- Na beachdan ionmhasail air atharrachadh	0	1,082	(1,082)	- Change in financial assumptions
- Toradh bho sho-mhaoinean às aonais shuimeannan bho riadh lom	408	0	408	- Return on assets excluding amounts included in net interest
Ath-thomhasan iomlan aithnichte ann an Teachd-a-steach Iomlan Eile (OCI)	408	1,082	(674)	Total re-measurements recognised in Statement of Comprehensive Net Expenditure (SoCNE)
Luach cothromach so-mhaoinean an fhastaiche	3,078	0	3,078	Fair value of employer assets
Luach làithreach nam fèicheanasan maoinichte	0	4,557	(4,557)	Present value of funded liabilities
Suidheachadh crìochnachaidh air 31 Màrt 2017	3,078	4,557	(1,479)	Closing position as at 31 March 2017

*Mar phàirt de chosgais làithreach na seirbheis tha riarachadh ann airson cosgaisean rianachd luach 0.4% den chlàr-phàighidh. Tha seo eadar-dhealaichte bho na modhan-obrach sna bliadhnaichean cunntasachd eile.

*The current service cost includes an allowance for administration expenses of 0.4% of payroll. This is a change in approach from previous accounting periods.

FIOSRACHADH MUN UALLACH AIRSON SHOCHAIREAN SUIDHICHTE INFORMATION ABOUT THE DEFINED BENEFIT OBLIGATION

	Mineachadh air an uallach		Ùine	
	Liability split		Duration	
	£(000s)	%		
Buill - a' pàigheadh	3,517	77.20%	24.9	Active members
Buill - nach eil a-nis a' pàigheadh	508	11.10%	22.7	Deferred members
Luchd-peinnsein	532	11.70%	12.5	Pensioner members
Iomlan	4,557	100%	21.6	Total

Tha na figearan gu h-àrd airson uallaichean maoinichte a-mhàin agus chan eil iad a' gabhail a-steach uallaichean luchd-peinnsein neo-mhaoinichte. Tha an ùine a mhaireas na h-uallaichean a rèir an luachaidh fhoirmeil mu dheireadh a rinneadh air 31 Màrt 2014.

The above figures are for funded obligations only and do not include any unfunded pensioner liabilities. The durations are as they stood at the previous formal valuation as at 31 March 2014.

ATHARRAICHEAN ANN AN LUACH COTHROMACH SO-MHAOINEAN A' PHLANA, UALLAICHEAN AIRSON SHOCHAIREAN SUIDHICHTE AGUS FÈICHEANASAN LOMA AIRSON NA BLIADHNA A CHRÌOCHNAICH AIR 31 MÀRT 2016

CHANGE IN THE FAIR VALUE OF PLAN ASSETS, DEFINED BENEFIT OBLIGATION AND NET LIABILITY FOR YEAR END 31 MARCH 2016

	So-mhaoinean Assets £(000s)	Uallaichean Obligations £(000s)	(Fèicheanasan)/ so-mhaoinean loma Net (Liability)/ asset £(000s)	
A' Bhliadhna a chrìochnaich air 31 Màrt 2016				Period ended 31 March 2016
Luach cothromach so-mhaoinean an fhaistaiche	2,243	0	2,243	Fair value of employer assets
Luach làithreach nam fèicheanasan maoinichte	0	3,221	(3,221)	Present value of funded liabilities
Luach làithreach nam fèicheanasan neo-mhaoinichte	0	0	0	Present value of unfunded liabilities
Suidheachadh tòiseachaidh air 31 Màrt 2015	2,243	3,221	(978)	Opening position as 31 March 2015
Cosgais na seirbheis				Service cost
- Cosgais làithreach na seirbheis*	0	209	(209)	- Current service cost*
Cosgais iomlan na seirbheis	0	209	(209)	Total service cost
Riadh lom				Net interest
- Teachd-a-steach bho riadh air so-mhaoinean a' phlana	74	0	74	- Interest income on plan assets
- Cosgaisean rèidh air uallaichean airson shochoirean suidhichte	0	106	(106)	- Interest cost on defined benefit obligation
- Riadh lom iomlan	74	106	(32)	- Total net interest
Cosgais iomlan nan sochairean suidhichte aithnichte san Aithris air Caiteachas Iomlan Lom	74	315	(241)	Total defined benefit cost recognised in the Statement of Comprehensive Net Expenditure (SoCNE)
Sruthan airgid				Cashflows
Suimeannan pàighte le com-pàirtichean a' phlana	46	46	0	- Plan participants' contributions
Suimeannan pàighte leis an fhaistaiche	128	0	128	- Employer contributions
Sochairean pàighte	(46)	(46)	0	- Benefits paid
Suidheachadh crìochnachaidh ris a bheil dùil	2,445	3,536	(1,091)	Expected closing position
Ath-thomhasan				Re-measurements
- Na beachdan ionmhasail air atharrachadh	0	(374)	374	- Change in financial assumptions
- Eòlas eile	0	(22)	22	- Other experience
- Toradh bho sho-mhaoinean às aonais shuimeannan bho riadh lom	(32)	0	(32)	- Return on assets excluding amounts included in net interest
Ath-thomhasan iomlan aithnichte san Aithris air Caiteachas Iomlan Lom	(32)	(396)	364	Total re-measurements recognised in the Statement of Comprehensive Net Expenditure (SoCNE)
Luach cothromach so-mhaoinean an fhaistaiche	2,413	0	2,413	Fair value of employer assets
Luach làithreach nam fèicheanasan maoinichte	0	3,140	(3,140)	Present value of funded liabilities
Suidheachadh crìochnachaidh air 31 Màrt 2016	2,413	3,140	(727)	Closing position as at 31 March 2016

*Tha an riadh air so-mhaoinean a' phlana a' gabhail a-steach cosgaisean rianachd a tha gan toirt air falbh luach 0.4% den chlàr-pàighidh.

*The interest on plan assets includes a deduction for administration expenses of 0.4% of payroll.

SO-MHAOINEAN

Tha an luach chothromach a th' ann an so-mhaoinean an neach-fastaidh air a chur sìos gu h-ìosal.

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

Tha na prìomh sheòrsachan de sho-mhaoinean phlanaichean cuideachd air an cur sìos mar àireamh às a' cheud de na so-mhaoinean gu h-iomlan.

ASSETS

The fair value of employer assets is set out below.

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

Also set out are the major categories of plan assets as a percentage of total assets.

Seòrsa So-mhaoine	31.03.17				31.03.16				Asset Category
	Prisean Ainmichte ann an Margaidhean a tha an Gníomh	Prisean nach eil Ainmichte ann an Margaidhean a tha an Gníomh	Iomlan	%	Prisean Ainmichte ann an Margaidhean a tha an Gníomh	Prisean nach eil Ainmichte ann an Margaidhean a tha an Gníomh	Iomlan	%	
	Quoted Prices in Active Markets £(000s)	Prices not Quoted in Active Markets £(000s)	Total £(000s)	%	Quoted Prices in Active Markets £(000s)	Prices not Quoted in Active Markets £(000s)	Total £(000s)	%	
Seòrsa So-mhaoine	£(000s)	£(000s)	£(000s)	%	£(000s)	£(000s)	£(000s)	%	Asset Category
Seilbh ann an Earrannan:									Equity Securities:
Companaidhean Reic	330.1	0	330.1	11%	345.4	0	345.4	14%	Consumer
Companaidhean Dèanaimh	361.9	0	361.9	12%	126.6	0	126.6	5%	Manufacturing
Cumhachd is Goireasan	113.3	0	113.3	4%	84.6	0	84.6	4%	Energy and Utilities
Institiudan Ionmhasail	299.3	0	299.3	10%	257.0	0	257.0	11%	Financial Institutions
Slàinte is Cùram	88.9	0	88.9	3%	41.3	0	41.3	2%	Health and Care
Teicneòlas Fiosrachaidh	234.7	0	234.7	8%	194.4	0	194.4	8%	Information Technology
Eile	10.7	0	10.7	0%	38.7	0	38.7	2%	Other
Seilbh ann am Fiachan:									Debt Securities:
Bannan Corporra (ìre seilbhe)	0	0	0	0%	310.7	0	310.7	13%	Corporate Bonds (investment grade)
Bannan Corporra (nach eil aig ìre seilbhe)	0	0	0	0%	0	0	0	0%	Corporate Bonds (non-investment grade)
Riaghaltas na RA	149.3	0	149.3	5%	114.9	0	114.9	5%	UK Government
Eile	0	0	0	0%	0	0	0	0%	Other
Earrannan Priobhaideach:									Private Equity:
Uile	0	143.4	143.4	5%	0	96.7	96.7	4%	All

Toglaichean/Talamh:					Real Estate:				
Fo sheilbh san RA	0	340.7	340.7	11%	254.8	0	254.8	11%	UK Property
Fo sheilbh thall-thairis	0	7.8	7.8	0%	8.2	0	8.2	0%	Overseas Property
Maoinean seilbhe is urrasan aonaichte:					Investment funds and unit trusts:				
Earrainnean	551.7	0	551.7	18%	447.9	0	447.9	19%	Equities
Bannan	378.5	0	378.5	12%	0	0	0	0%	Bonds
Maoinean 'Hedge'	0	0	0	0%	0	0	0	0%	Hedge Funds
Bathar/seirbheisean	0	0	0	0%	0	0	0	0%	Commodities
Bun-structar	0	0	0	0%	0	0	0	0%	Infrastructure
Eile	0	0	0	0%	0	0	0	0%	Other
Fo-sheilbh:					Derivatives:				
Atmhorachd	0	0	0	0%	0	0	0	0%	Inflation
Ìre Rèidh	0	0	0	0%	0	0	0	0%	Interest rate
Iomlaid sruthan-airgid bho dhùthchannan eile		0	0	0%		0	0	0%	Foreign exchange
Eile	0	0	0	0%	0	0	0	0%	Other
Airgead is suimeannan co-ionann ri airgead:					Cash and cash equivalents:				
Uile	67.7	0	67.7	2%	91.8	0	91.8	4%	All
Iomlan	2,586	492	3,078	100%	2,316	96.7	2,413	100%	Totals

RO-MHEASADH AIR COSGAIS NAN SOCHAIREAN SUIDHICHTE AIRSON NA H-ÙINE GU 31 MÀRT 2018

Mion-sgrùdadh air an t-sùim a thathar a' ro-mheasadh a thèid a chur ris a' bhuanachd no call airson na h-ùine gu 31 Màrt 2018.

PROJECTED DEFINED BENEFIT COST FOR THE PERIOD TO 31 MARCH 2018

Analysis of projected amount to be charged to profit or loss for the period to 31 March 2018.

An Ùine a Chrìochnaich air 31 Màrt 2018	So-mhaoinean	Uallaichean	(Fèicheanasan)/ so-mhaoinean lom	(Fèicheanasan)/ so-mhaoinean lom % de thuarastalan	Period Ended 31 March 2018
	Assets £(000)s	Obligations £(000)s	Net (liability)/ asset £(000)s	Net (liability)/ asset % of pay %	
Cosgais làithreach na seirbheis*	0	285	(285)	-36.50%	Current service cost*
Cosgais iomlan na seirbheis	0	285	(285)	-36.50%	Total service costs
Teachd-a-steach bho riadh air so-mhaoinean a' phlana	81	0	81	10.40%	Interest income on plan assets
Riadh air uallaichean airson shochairean suidhichte	0	122	(122)	-15.60%	Interest on defined benefit obligation
Cosgais Lom Iomlan airson Riadh	81	122	(41)	-5.20%	Total Net Interest Cost
An t-sùim iomlan airson Prothaid is Call	81	407	(326)	-41.70%	Total included in Profit and Loss

*Mar phàirt de chosgais làithreach na seirbheis tha riarachadh ann airson cosgaisean rianachd luach 0.4% den chlàr-phàighidh.

*The current service cost includes an allowance for administration expenses of 0.4% of payroll.

MION-SGRÙDADH AIR BUÀIDH ATHARRAICHEAN SNA PRÌOMH BHEACHDAN A CHAIDH A GHABHAIL

Fo IAS 19 feumar fhoillseachadh dè a' bhuidh a bhios aig atharraichean ann am modhan is beachdan air na toraidhean.

Chithear gu h-ìosal a' bhuidh a bhios ann ma thèid na prìomh bheachdan a thathar a' cleachdadh gus fèicheanasan an sgeama a thomhas atharrachadh:

SENSITIVITY ANALYSIS

IAS 19 requires the disclosure of the Sensitivity of the results to the methods and assumptions used.

The sensitivities regarding the principal assumptions used to measure the scheme liabilities are set out below:

Atharraichean ri Beachdan Ionmhasail aig 31 Màirt 2017	Tuairmse air an uiread (%) a thèid Fèicheanasan an Fhastaiiche an àird	Tuairmse air a' chosgais a thaobh airgid (£000)	Changes in Financial Assumptions at 31 March 2017
	Approximate % increase to Employer Liability	Approximate monetary amount (£000)	
Lùghdachadh 0.5% san Dearbh Reata Lasachaidh	13%	605	0.5% decrease in Real Discount Rate
Àrdachadh 0.5% san Reata Àrdachaidh airson Thuarastalan	5%	219	0.5% increase in the Salary increase Rate
Àrdachadh 0.5% san Reata Àrdachaidh airson Pheinnseanan	8%	366	0.5% increase in the Pension Increase Rate

Gus tomhas a dhèanamh air buaidh nan atharraichean air na beachdan ionmhasail a chaidh a ghabhail, dh'obraich an Clèireach-urrais a-mach agus rinn iad coimeas eadar fèicheanasan an sgeama mar a bha iad air 31 Màrt 2016, air diofar stèidhean.

Gus ealla a ghabhail ri mar a tha mì-chinnt ann a thaobh cho fad 's a tha dùil ann a bhios daoine beò, dh'obraich an Clèireach-urrais a-mach an diofar a bhiodh sa chosgais don Fhastaiche nam biodh an ùine a thathar an dùil a bhios na buill beò sa chumantas air a dhol suas bliadhna. A thaobh a' bhuidh a bhiodh aig sin air uallaichean ionmhasail, thathar a' gabhail ris gun cuireadh e 3% san fharsaingeachd ri cosgais nan sochairean. Nuair a thig e gu dè dha-riribh a thachradh nam biodh an ùine a thathar an dùil a bhios buill beò sa chumantas air a dhol suas bliadhna, bidh sin an crochadh air structar a' bheachd ùir (me, ma tha an t-àrdachadh a thaobh cho fad 's a tha daoine beò a' bualadh air daoine nas òige no daoine nas sine, a rèir nan diofar raointean aoise).

Chaidh na figearan gu h-àrd obrachadh a-mach agus iad stèidhichte air na buill a bh' aig an Fhastaiche air a' cheann-latha mu dheireadh a chaidh luachadh a dhèanamh le Clèireach-urrais.

Chaidh leantainn ris na h-aon mhodhan-obrach, ann a bhith dèanamh mion-sgrùdadh air buaidh atharraichean sna prìomh bheachdan a chaidh a ghabhail, agus a chaidh a chleachdadh an-uiridh.

In order to quantify the impact of a change in the financial assumptions used the Actuary has calculated and compared the value of the scheme liabilities as at 31 March 2017 on varying bases.

To quantify the uncertainty around life expectancy, the Actuary has calculated the difference in cost to the Employer of a one year increase in life expectancy. For sensitivity purposes, this is assumed to be an increase in the cost of benefits of broadly 3%-5%. In practice the actual cost of an one year increase in life expectancy will depend on the structure of the revised assumption (i.e. if improvements to survival rates predominately apply at younger or older ages).

The above figures have been derived based on the membership profile of the Employer as at the date of the most recent actuarial valuation.

The approach taken in preparing the sensitivity analysis shown is consistent with that adopted in the previous year.

11. SUIMEANNAN PÀIGHTE NO AONTAICHTE LUACH £1,000 NO NAS MOTHA

Suimeannan Pàighte (£1k is nas motha) a bh' ann sa Bhliadhna Ionmhais 2016/17 no a chaidh a ghealltainn airson nam bliadhnaichean às dèidh sin, eadar Bòrd na Gàidhlig is Buidhnean ris an robh ceangal aig Buill a' Bhùird.

11. PAYMENTS AND APPROVALS £1,000 AND GREATER

Payment made during the Financial Year 2016/17 and Commitments for future years (£1k and greater) between Bòrd na Gàidhlig and Organisations where Bòrd Members or members of the Leadership Team have a connection.

Ball a' Bhùird/Ball den Sgioba Stiùiridh Bòrd Member/Senior Management Team Member	Buidheann Organisation	An Ceangal Nature of Connection	Sùim Pàighte Payment Amount £	Sùim air Aontachadh Approval Amount £	Adhbhar na Suime a chaidh a Phàigheadh Purpose of Payment	Adhbhar na Suime a chaidh a Aontachadh Purpose of Approval
Ailean Dòmhnallach Allan MacDonald	MG Alba MG Alba	Stiùiriche aig Purple TV a fhuair maoin eachadh bho MG ALBA Director of Purple TV receiving funding from MG ALBA Stiùiriche aig Media nan Eilean Earr. a fhuair maoin eachadh bho MG ALBA Director of Media nan Eilean Ltd receiving funding from MG ALBA	40,000	49,000	Taic do Pròiseact Ionnsachaidh do dh'inbhich £40,000 Adult Learning Support £40,000	Taic do Pròiseact Ionnsachaidh do dh'inbhich £45,000 Adult Learning Support £45,000 LearnGaelic.net £4,000 LearnGaelic.net £4,000

Ball a' Bhùird/Ball den Sgioba Stiùiridh			Sùm Pàighte	Sùm air Aontachadh		
Bòrd Member/Senior Management Team Member	Buidheann	An Ceangal	Payment Amount	Approval Amount	Adhbhar na Suime a chaidh a Phàigheadh	Adhbhar na Suime a chaidh a Aontachadh
	Organisation	Nature of Connection	£	£	Purpose of Payment	Purpose of Approval
Colla Dòmhnallach Coll MacDonald	Fèisean nan Gàidheal Fèisean nan Gàidheal	Neach le dlùth chàirdeas air am fastadh le Fèisean nan Gàidheal Connected Person employed by Fèisean nan Gàidheal	165,000	134,000	Leasachaidhean Òigridh £57,000 Youth Development £57,000 Tachartasan Ealain £48,000 Arts Events £48,000 Fèisean £19,000 Festivals £19,000 Colmcille £6,000 Colmcille £6,000 Plana Cànanain Nàiseanta Gàidhlig £35,000 National Gaelic Language Plan £35,000	Leasachaidhean Òigridh £57,000 Youth Development £57,000 Tachartasan Ealain £48,000 Arts Events £48,000 Fèisean £19,000 Festivals £19,000 Colmcille £2,000 Colmcille £2,000 Prìomhachasan a' Phlana Cànanain Nàiseanta Gàidhlig £8,000 National Gaelic Language Plan Priorities £8,000
	Comhairle na Gàidhealtachd Highland Council	A bhean air a fastadh aig Comhairle na Gàidhealtachd Spouse employed by Highland Council	146,000	119,000	Cùrsa bogaidh Gàidhlig do thidsearan £41,000 Gaelic Immersion for Teachers £41,000 GLAIF £98,000 GLAIF £98,000 Colmcille £2,000 Colmcille £2,000 Dràma £2,000 Drama £2,000 Cosgaisean coitcheann £3,000 General Costs £3,000	Cùrsa bogaidh Gàidhlig do thidsearan £98,000 Gaelic Immersion for Teachers £98,000 GLAIF £21,000 GLAIF £21,000
	Stòrlann	Neach le dlùth chàirdeas air am fastadh Stòrlann Immediate Relative employed by Stòrlann	355,000	277,000	An Seotal £15,000 An Seota £15,000 Goireasan 0-5, Sgoiltean & Inbhich £250,000 Resources 0-5, Schools & Adults £250,000 An-t-Alltan £2,000 An-t-Alltan £2,000 Foghlam & Ionnsachadh £25,000 Education & Learning £25,000 Mòr-ionadan - An Tosgan £15,000 Hubs - An Tosgan £15,000 Prìomhachasan a' Phlana Cànanain Nàiseanta Gàidhlig £48,000 National Gaelic Language Plan Priorities £48,000	An Seotal £15,000 An Seotal £15,000 Goireasan 0-5, Sgoiltean & Inbhich £250,000 Resources 0-5, Schools & Adults £250,000 Prìomhachasan a' Phlana Cànanain Nàiseanta Gàidhlig £12,000 National Gaelic Language Plan Priorities £12,000
Daibhidh Boag David Boag	Watercolour Music Watercolour Music	Ball de choisir air a stiùireadh le neach-seilbhe Watercolour Music Member of choir led by owner of Watercolour Music	4,000	-	Pròiseact Ealain £4,000 Arts Project £4,000	
	Còisir Inbhir Nis Inverness Choir	Ball còisir Choir Member	1,000	-	Sgeama Tabhartasan Coimhearsnachd £1,000 Community Grants Scheme £1,000	

Ball a' Bhùird/Ball den Sgioba Stiùiridh Bòrd Member/Senior Management Team Member	Buidheann Organisation	An Ceangal Nature of Connection	Sùim Pàighte Payment Amount £	Sùim air Aontachadh Approval Amount £	Adhbhar na Suime a chaidh a Phàigheadh Purpose of Payment	Adhbhar na Suime a chaidh a Aontachadh Purpose of Approval
Dòmhnall MacSuain Donald MacSween	Comhairle nan Eilean Siar Comhairle nan Eilean Siar	Ag obair mar neach-taic ionnsachaidh a bharrachd & comhairleach oileanach Works as Extended Learning Support Worker & Student Advisor	319,000	244,000	Iomairtean £112,000 Iomairtean £112,000 Cùrsa bogaidh do thidsearan £101,000 Gaelic Immersion for Teachers £101,000 Colmcille £7,000 Colmcille £7,000 GLAIF £82,000 GLAIF £82,000 Pròiseactan Foghlaim £8,000 Education Projects £8,000 Pròiseactan Òigridh £8,000 Youth Projects £8,000 Prìomhachasan a Phlana Cànan Nàiseanta £1,000 National Gaelic Language Plan Priorities £1,000	Iomairtean £131,000 Iomairtean £131,000 Cùrsa bogaidh do thidsearan £72,000 Gaelic Immersion for Teachers £72,000 GLAIF £18,000 GLAIF £18,000 Pròiseactan Foghlaim £1,000 Education Projects £1,000 Colmcille £2,000 Colmcille £2,000 Prìomhachasan a Phlana Cànan Nàiseanta £17,000 National Gaelic Language Plan Priorities £17,000
	Fèisean nan Gaidheal Fèisean nan Gaidheal	Croitear, a' gabhail a-staigh cuairtean thurasachd bho Fèisean nan Gaidheal Crofter, incorporating tourism visits from Fèisean nan Gaidheal	165,000	134,000	Leasachaidhean Òigridh £57,000 Youth Development £57,000 Tachartasan Ealain £48,000 Arts Events £48,000 Fèisean £19,000 Festivals £19,000 Colmcille £6,000 Colmcille £6,000 Prìomhachasan a Phlana Cànan Nàiseanta £35,000 National Gaelic Language Plan Priorities £35,000	Leasachaidhean Òigridh £57,000 Youth Development £57,000 Tachartasan Ealain £48,000 Arts Events £48,000 Fèisean £19,000 Festivals £19,000 Colmcille £2,000 Colmcille £2,000 Prìomhachasan a Phlana Cànan Nàiseanta £8,000 National Gaelic Language Plan Priorities £8,000
	Stòrlann Stòrlann	Neach le ceangal ag obair aig Stòrlann Connected Person employed by Stòrlann	355,000	277,000	An Seotal £15,000 An Seotal £15,000 Goireasan 0-5, Sgoiltean & Inbhich £250,000 Resources 0-5, Schools & Adults £250,000 An-t-Alltan £2,000 An-t-Alltan £2,000 Foghlam & Ionnsachadh £25,000 Education & Learning £25,000 Mòr-ionadan – An Tosgan £15,000 Hubs – An Tosgan £15,000 Prìomhachasan a Phlana Cànan Nàiseanta £48,000 National Gaelic Language Plan Priorities £48,000	An Seotal £15,000 An Seotal £15,000 Goireasan 0-5, Sgoiltean & Inbhich £250,000 Resources 0-5, Schools & Adults £250,000 Prìomhachasan a Phlana Cànan Nàiseanta £12,000 National Gaelic Language Plan Priorities £12,000
MG Alba MG Alba	Preasantair prògram & neach le ceangal air fhastadh aig MG Alba Programme Presenter & Connected Person employed by MG Alba	40,000	49,000	Taic Ionnsachaidh do dh' Inbhich £40,000 Adult Learning Support £40,000	Taic Ionnsachaidh do dh' Inbhich £45,000 Adult Learning Support £45,000 LearnGaelic.net £4,000 LearnGaelic.net £4,000	

Ball a' Bhùird/Ball den Sgioba Stiùiridh			Sùm Pàighte	Sùm air Aontachadh		
Bòrd Member/Senior Management Team Member	Buidheann	An Ceangal	Payment Amount	Approval Amount	Adhbhar na Suime a chaidh a Phàigheadh	Adhbhar na Suime a chaidh a Aontachadh
	Organisation	Nature of Connection	£	£	Purpose of Payment	Purpose of Approval
Dòmhnall MacLeòid Donald MacLeod	Comhairle nan Eilean Siar	Air fhastadh mar thidsear Employed as a School teacher	319,000	244,000	Iomairtean £112,000 Iomairtean £112,000 Cùrsa bogaidh Gàidhlig do Thidsearan £101,000 Gaelic Immersion for Teachers £101,000 GLAIF £82,000 GLAIF £82,000 Pròiseactan Foghlaim £8,000 Education Projects £8,000 Colmille £7,000 Colmille £7,000 Pròiseactan Òigridh £8,000 Youth Projects £8,000 Prìomhachasan a' Phlana Cànan Nàiseanta Gàidhlig £1,000 National Gaelic Language Plan Priorities £1,000	Iomairtean £131,000 Iomairtean £131,000 Cùrsa bogaidh Gàidhlig do Thidsearan £72,000 Gaelic Immersion for Teachers £72,000 GLAIF - £18,000 GLAIF - £18,000 Pròiseactan Foghlaim £1,000 Education Projects £1,000 Colmille £2,000 Colmille £2,000 Prìomhachasan a' Phlana Cànan Nàiseanta Gàidhlig £17,000 National Gaelic Language Plan Priorities £17,000
Ealasaid Nic an t-Saoir Elizabeth McAtear	Colaiste a' Chaisteil Lews Castle College	Air a fastadh mar thidsear Employed as a teacher	4,000	-	Ionnasachadh Inbhich £3,000 Adult Learning £3,000 Prìomhachasan a' Phlana Cànan Nàiseanta Gàidhlig £1,000 National Gaelic Language Plan Priorities £1,000	
Fiona O'Hanlon Fiona O'Hanlon	Oilthigh Dhùn Eideann Edinburgh University	Air a fastadh mar neach-rannsachaidh/Oide Employed as a Researcher/Tutor	7,000	1,000	Taic do Thidsearan £2,000 Teacher Support £2,000 Colmille £1,000 Colmille £1,000 Prìomhachasan a' Phlana Cànan Nàiseanta Gàidhlig £4,000 National Gaelic Language Plan Priorities £4,000	Prìomhachasan a' Phlana Cànan Nàiseanta Gàidhlig £1,000 National Gaelic Language Plan Priorities £1,000

Ball a' Bhùird/Ball den Sgioba Stiùiridh Bòrd Member/Senior Management Team Member	Buidheann Organisation	An Ceangal Nature of Connection	Sùim Pàighte Payment Amount £	Sùim air Aontachadh Approval Amount £	Adhbhar na Suime a chaidh a Phàigheadh Purpose of Payment	Adhbhar na Suime a chaidh a Aontachadh Purpose of Approval
Iain MacLeòid John MacLeod	An Comunn Gàidhealach An Comunn Gàidhealach	Ceann suidhe President	113,500	75,000	Urrasachd £100,000 Sponsorship £100,000 Dràma £2,500 Drama £2,500 Prìomhachasan a' Phlana Cànanain Nàiseanta Gàidhlig £11,000 National Gaelic Language Plan Priorities £11,000	Urrasachd £75,000 Sponsorship £75,000
	Fèisean nan Gaidheal Fèisean nan Gaidheal	Dlùth chàirdean aig amannan air am fastadh aig Fèisean nan Gaidheal Immediate Relatives occasionally employed by Fèisean nan Gaidheal	165,000	134,000	Leasachaidhean Òigridh £57,000 Youth Development £57,000 Tachartasan Ealain £48,000 Arts Events £48,000 Fèisean £19,000 Festivals £19,000 Colmcille £6,000 Colmcille £6,000 Prìomhachasan a' Phlana Cànanain Nàiseanta Gàidhlig £35,000 National Gaelic Language Plan Priorities £35,000	Leasachaidhean Òigridh £57,000 Youth Development £57,000 Tachartasan Ealain £48,000 Arts Events £48,000 Fèisean £19,000 Festivals £19,000 Colmcille £2,000 Colmcille £2,000 Prìomhachasan a' Phlana Cànanain Nàiseanta Gàidhlig £8,000 National Gaelic Language Plan Priorities £8,000

Ball a' Bhùird/Ball den Sgioba Stiùiridh			Sùim Pàighte	Sùim air Aontachadh		
Bòrd Member/Senior Management Team Member	Buidheann Organisation	An Ceangal Nature of Connection	Payment Amount £	Approval Amount £	Adhbhar na Suime a chaidh a Phàigheadh Purpose of Payment	Adhbhar na Suime a chaidh a Aontachadh Purpose of Approval
Joy Dunlop Joy Dunlop	An Comunn Gàidhealach An Comunn Gàidhealach	Britheamh aig Mòdan Mod Judge	113,500	75,000	Urrasachd £100,000 Sponsorship £100,000 Dràma £2,500 Drama £2,500 Prìomhachasan a' Phlana Cànanain Nàiseanta Gàidhlig £11,000 National Gaelic Language Plan Priorities £11,000	Urrasachd £75,000 Sponsorship £75,000
	Fèisean nan Gàidheal Fèisean nan Gàidheal	Neach-teagaisg, Seinneadair & Dannsair Teacher, Singer & Dancer	165,000	134,000	Leasachaidhean Òigridh £57,000 Youth Development £57,000 Tachartasan Ealain £48,000 Arts Events £48,000 Fèisean £19,000 Festivals £19,000 Colmcille £6,000 Colmcille £6,000 Prìomhachasan a' Phlana Cànanain Nàiseanta Gàidhlig £35,000 National Gaelic Language Plan Priorities £35,000	Leasachaidhean Òigridh £57,000 Youth Development £57,000 Tachartasan Ealain £48,000 Arts Events £48,000 Fèisean £19,000 Festivals £19,000 Colmcille £2,000 Colmcille £2,000 Prìomhachasan a' Phlana Cànanain Nàiseanta Gàidhlig £8,000 National Gaelic Language Plan Priorities £8,000
	Sabhal Mòr Ostaig Sabhal Mòr Ostaig	Tidsear Teacher	26,000	6,000	Tabhartasan air tilleadh £(2,000) Returned Donations £(2,000) GLAIF £26,000 GLAIF £26,000 Trèanadh luchd-obrach £2,000 Staff Training £2,000	GLAIF £6,000 GLAIF £6,000
	Oilthigh Ghlaschu Glasgow University	Tidsear Teacher	65,000	3,000	GLAIF £12,000 GLAIF £12,000 Corpais £33,000 Corpus £33,000 Coimiseanan £20,000 Commissions £20,000	GLAIF £3,000 GLAIF £3,000

Ball a' Bhùird/Ball den Sgioba Stiùiridh Bòrd Member/Senior Management Team Member	Buidheann Organisation	An Ceangal Nature of Connection	Sùim Pàighte Payment Amount £	Sùim air Aontachadh Approval Amount £	Adhbhar na Suime a chaidh a Phàigheadh Purpose of Payment	Adhbhar na Suime a chaidh a Aontachadh Purpose of Approval
Màiri T NicAonghais Mary T MacInnes	Comhairle nan Eilean Siar Comhairle nan Eilean Siar	Air a fastadh mar thidsear Employed as a Teacher	319,000	244,000	Iomairtean £112,000 Iomairtean £112,000 Cùrsa bogaidh do thidsearan £100,000 Gaelic Immersion for Teachers £101,000 Colmcille £7,000 Colmcille £7,000 GLAIF £82,000 GLAIF £82,000 Pròiseactan Foghlaim £8,000 Education Projects £8,000 Pròiseactan Òigridh £8,000 Youth Projects £8,000 Prìomhachasan a Phlana Cànanain Nàiseanta £1,000 National Gaelic Language Plan Priorities £1,000	Iomairtean £131,000 Iomairtean £131,000 Cùrsa bogaidh do thidsearan £72,000 Gaelic Immersion for Teachers £72,000 GLAIF £18,000 GLAIF £18,000 Pròiseactan Foghlaim £1,000 Education Projects £1,000 Colmcille £2,000 Colmcille £2,000 Prìomhachasan a Phlana Cànanain Nàiseanta £17,000 National Gaelic Language Plan Priorities £17,000
	Ceòlas Uibhist Ceòlas Uibhist	Stiùiriche gun duais & Cathraiche air Ceòlas Uibhist Non Salaried Director & Chairperson of Ceòlas Uibhist	180,000	20,000	Urrasachd £37,000 Sponsorship £37,000 GLAIF £1,000 GLAIF £1,000 Colmcille £1,000 Colmcille £1,000 Coimiseanan £1,000 Commissions £1,000 Prìomhachasan a Phlana Cànanain Nàiseanta £140,000 National Gaelic Language Plan Priorities £140,000	Urrasachd £10,000 Sponsorship £10,000 Prìomhachasan a Phlana Cànanain Nàiseanta £10,000 National Gaelic Language Plan Priorities £10,000

12. GEALLAIDHEAN A THAOBH TEACHD-A-STEACH

Chithear gu h-ìosal geallaidhean a thaobh thabhartasan aig deireadh na bliadhna, 's iad sin tabhartasan a chaidh aontachadh ro 31 Màrt 2017 ach nach tèid a phàigheadh gu às dèidh sin:

	2017 £	2016 £	
Taobh a-staigh bliadhna	1,994,600	1,819,905	Within one year
Taobh a-staigh dà gu còig bliadhna	108,445	294,132	Within two to five years
Às dèidh còig bliadhna	-	-	After five years
	2,103,045	2,114,037	

13. IONNSRAMAIDEAN IONMHASAIL

Feumaidh Bòrd na Gàidhlig am feum fhoillseachadh a rinn ionnsramaidean ionmhasail san ùine ann a bhith ag adhbharachadh no ag atharrachadh nan cunnartan a bha ron bhuidhinn nuair a bha sinn ri ar n-obair. Ri linn an t-seòrsa obrach againn agus an dòigh sa bheilear a' maoinachadh Bhòrd na Gàidhlig, chan eil an aon ìre de chunnart ionmhasail ann do Bhòrd na Gàidhlig agus a tha do bhuidhnean gnothachais.

An cunnart gum bi gainnead airgid ann

Tha Ministearan na h-Alba a' sònrachadh sùim sa bhuidseat aca gach bliadhna mu choinneamh a' mhaoineachaidh a bhios a dhìth air Bòrd na Gàidhlig air adhbharan teachd-a-steach agus calpa. Chan fhaodar maoinachadh no maoinachadh a thèid a thional a chleachdadh ach air na h-adhbharan ainmichte agus suas gun ìre a tha air a sònrachadh sa bhuidseat. Thèid sùim airgid iomlan aontachadh eadar Riaghaltas na h-Alba agus Bòrd na Gàidhlig leis am bi sinn ag obrachadh sa bhliadhna ionmhais. Mar sin chan eil cunnart mòr ann gum bi gainnead airgid aig Bòrd na Gàidhlig.

Cunnart bho ruithean-airgid dhùthchannan eile

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

12. REVENUE COMMITMENTS

Grants commitments at the year end, comprising grants which had been approved prior to 31 March 2017 but were not payable until after that date, were due as follows:

13. FINANCIAL INSTRUMENTS

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

Liquidity risk

Scottish Ministers make provision for Bòrd na Gàidhlig's use of resources, for revenue and capital purposes, in its budget for each financial year. Resources and accruing resources may be used only for the purposes specified and up to the amounts specified in the budget. An overall cash authorisation is also agreed between Scottish Government and Bòrd na Gàidhlig to operate for the financial year. Bòrd na Gàidhlig is not therefore exposed to significant liquidity risks.

Foreign currency risk

Bòrd na Gàidhlig has no material exchange rate risk. During the year there was no transaction conducted which was denominated in a foreign currency.

Cunnart a thaobh na h-ìre rèidh

Chan eil cead aig Bòrd na Gàidhlig iasadan a thoirt a-mach agus bithear a' cumail maoinen còrr ann an cunntas tasgaidh le riadh aig Banca Rìoghail na h-Alba. Chan eil tasgaidhean sam bith eile aig Bòrd na Gàidhlig is mar sin chan eil ìrean rèidh nan cunnart dhuinn.

Luachan cothromach

Chan eil diofar eadar luach cothromach agus luach leabhair an airgid sa bhanca a tha ga shealltainn ann an nota 8.

14. TACHARTASAN ÀS DÈIDH NA DUILLEIGE COTHROMACHAIDH

Cha robh gin a thachartasan às dèidh na duilleige cothromachaidh a dh'fheumar atharrachadh sna cunntasan no fhoillseachadh.

15. FÈICHEANASAN A DH'FHAODADH A BHITH ANN

Cha robh gin a dh'fhèicheanasan a dh'fhaodadh èirigh.

Interest-rate risk

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

Fair values

There is no difference between the book value and fair value for the cash at bank shown in note 8.

14. POST BALANCE SHEET EVENTS

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

15. CONTINGENT LIABILITIES

There are no contingent liabilities.

STIÙIREADH LE MINISTEARAN NA H-ALBA

1. Tha Ministearan na h-Alba, a rèir Paragraf 8 (a) de Chlàr 1 de Achd na Gàidhlig (Alba) 2005, a' foillseachadh an stiùiridh seo.
2. Cumaidh an aithris air na cunntasan airson na bliadhna ionmhais a chrìochnaich air 31 Màrt 2006, agus gach bliadhna às dèidh sin, ri prionnsabalan cunntasachd agus riathanasan foillseachaidh a gheibhear ann an Leabhran an Rìaghaltais airson Aithrisean Ionmhasail (FReM) a tha an gnìomh sa bhliadhna don deach an aithris air na cunntasan ullachadh.
3. Thèid na cunntasan ullachadh gus sealladh fìor is cothromach a thoirt air teachd-a-steach, caiteachas agus sruthan airgid airson na bliadhna ionmhais, agus air an t-suidheachadh aig deireadh na bliadhna ionmhais.
4. Thèid an stiùireadh seo a nochdadh mar eàrr-ràdh san aithris air na cunntasan. Tha an stiùireadh a thugadh seachad air 31 Màrt 2006 a-nis air a chùl-ghairm.



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

11 Dàmhair 2007

DIRECTION BY THE SCOTTISH MINISTERS

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



Signed by the authority of the Scottish Ministers

11 October 2007



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Rathad na Leacainn
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