



BÒRD NA
GÀIDHLIG



Bòrd na Gàidhlig
Annual Report 2003-2004





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Bòrd na Gàidhlig would like to thank the following groups for the use of photographs: *Eden Court; An Comunn Gàidhealach; Clì Gàidhlig; GalGael; Fèisean nan Gàidheal; Sabhal Mòr Ostaig; Ceòlas; An Tarsainn; An Dearbhair; Clackmannan Cròileagan; Cànan; Lochcarron Camanachd; Roy Bridge Community Centre; Portree High School; Gaelic Books Council; Aithris; Seinn Sailm; GATH; West Highland Animation; Ionad Chaluim Chille Ìle; Scottish Natural Heritage; The Scottish Executive.*

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The Year's Main Events





2 Bòrd na Gàidhlig

www.bord-na-gaidhlig.org.uk





Bòrd Members



Duncan Ferguson
Chairman

Rector of Plockton High School.



Boyd Robertson

Senior Lecturer in Gaelic at Strathclyde University.



Agnes Rennie MBE
Vice Chair

Rural development consultant and crofter.



Rosemary Ward

5-4 Quality Improvement Officer with Argyll and Bute Council.



Arthur Cormack

Director of Fèisean nan Gàidheal.



Professor Kenneth MacKinnon

Language planning and development consultant.



Ceit Anna MacLeod

Law student at Edinburgh University.



Rob Dunbar

Senior Lecturer in Law at Glasgow University.

For full biographies of members go to:
www.bord-na-gaidhlig.org.uk



Responsibilities, Development Priorities and Criteria

Bòrd na Gàidhlig is a Non-Departmental Public Body (NDPB) and the Bòrd is appointed by, and accountable to, Scottish Ministers. Bòrd na Gàidhlig will seek to work closely with the Scottish Executive to advise Scottish Ministers on Gaelic issues and take responsibility for the overall direction and management of the National Plan for Gaelic which will be agreed with Scottish Ministers.

Bòrd na Gàidhlig will ensure a sustainable future for the Gaelic language and culture in Scotland.

In focussing delivery of the above mission, the Bòrd has agreed a set of aims as follows:

- Increase the numbers of speakers and users of Gaelic;
- Strengthen Gaelic as a family and community language;
- Facilitate access to Gaelic language and culture throughout Scotland;
- Promote and celebrate Gaelic's contribution to Scottish cultural life;
- Extend and enhance the use of Gaelic in all aspects of life in Scotland.

The above aims will be achieved by pursuing three strategic priorities:

- Growing **education and learning** to build a new Gaelic speaking generation
- Developing **culture and arts** to enrich Gaelic life
- Promoting **economic and social** development to maintain the Gaelic community



Bòrd na Gàidhlig has the following objectives:

- Preparing a plan for Gaelic development in Scotland;
- Promoting and facilitating use of the Gaelic language;
- Advising on the strategy for Gaelic-medium and Gaelic language education;
- Distributing grants to promote and facilitate the use of Gaelic;
- Advising on and influencing matters related to Gaelic language and culture;
- Leading the national and international promotion of the Gaelic language and associated cultural activities.

These objectives have been agreed with Scottish Ministers and Bòrd na Gàidhlig will pursue these objectives in order to deliver Scottish Ministers' priorities for Gaelic in Scotland. Much of BnaG's mission will be achieved through funding or commissioning others to deliver its aims and priorities. The following funding criteria were agreed.

Does the case for funding

- Increase the number of Gaelic speakers?
- Increase the quality and /or range of usage?
- Aid a priority target group?
- Increase the profile of Gaelic?
- Lever in partner funds or other support?
- Provide value for money?
- Demonstrate ability to deliver?

To view the Bòrd's remit and development priorities in full, go to:

www.bord-na-gaidhlig.org.uk



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Chairman's Comments





I am exceptionally proud and pleased to write a foreword for this first annual report of Bòrd na Gàidhlig. As the Gaelic proverb says, "*Beginning is a Day's Work*" and the establishment of the this Bòrd was a very important and encouraging step forward in improving the status of the language. The Bòrd is very clear that it's ultimate mission, and challenge, is to increase the number of Gaelic speakers so that they will be again a confident and self-sustaining part of Scotland.

It is a great honour for me to be the first Chairman of the Bòrd, and I am very aware of the responsibility and challenges which await us. Many thanks are due to the two ministers with responsibility for Gaelic in this, the Bòrd's first year of operation, for the support both of them have given us; my thanks also go to the First Minister for being so energetic on Gaelic's behalf.

That has been a source of encouragement to me, as have the strengths and broad vision exhibited by the other members of the Bòrd. There were five of them through the first year, from January 2003, and they were supplemented by two later additions who joined us in January 2004. On top of their pre-existing skills, they all

received training on the responsibilities of members of Non-departmental Public Bodies on the special national course *On Board*.

We held twenty one meetings in the first year, and we also took the opportunity to converse with communities in locations throughout the country, as can be seen in the list of meetings. With more experience behind us, we will move to having two meetings every quarter, and we will continue to conduct telephone meetings, to save both time and money.

We received enormous encouragement from the Scottish Executive's publication of the consultation paper on the Gaelic Language Bill. Our colleagues in the Executive worked very hard to make the draft Bill a reality, and they also assisted us in facilitating the consultation process. Wasn't it wonderful to achieve so much from our effort, with such wide and heartfelt opinions being sent to the Scottish Executive! Many thanks to those who assisted by replying, and we now look ahead with confidence to a significant outcome which will bring about great change in Gaelic's circumstances.

Finally, I would like to thank everybody who assisted the Bòrd. Special thanks go to the Chief Executive and to the staff for all they have done in the Bòrd's first year to bring such industry and success to our effort. We have established a good foundation for the future.

Duncan Ferguson



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The Chief Executive's Report





Despite the amount of endeavour required to set up a new body from scratch, such as selecting staff, the first year of operation of Bòrd na Gàidhlig was marked by industry and success.

The company

The Bòrd was established and registered as a limited company in March 2003. The entire company is owned by the Scottish Executive and its directors are the Chairman and Bòrd members, with the Chief Executive acting as secretary. I started work as Chief Executive on 1 April.

Although the company was not established until March, the Bòrd has been meeting from the middle of January 2003, and had already held and attended some public meetings as far apart as Ness and Edinburgh, prior to the company's establishment. The policy of holding public meetings in association with meetings of the Bòrd continued throughout 2003, and as can be seen from the list of meetings the Bòrd has held, communities throughout Scotland received visits.

Responsibilities and the team

The Bòrd's responsibilities were considered very early in the life of the company and consideration was given to the size of the team required, and the particular skills which would be needed. It was finally necessary to postpone the establishment of two of the posts the Bòrd desired. Those were the Director of Educational Development and the Director of Marketing and Media.

Following a competitive tendering process, advisers were hired to assist with the preparation of working regimes, employment contracts for staff and job descriptions. Posts were advertised throughout Scotland, a short list was prepared in the early autumn, and final interviews were held on 25 and 27 August 2003. The main posts were: Directors of Development; Finance and Administration; Language Development; Personal Assistant, which were filled between September and the end of October; the final administrative post was filled in the new year.

Providing financial assistance

Even before the Bòrd's office was up and going, requests for funding were already appearing, regardless of the fact that the Bòrd had not yet established policies or systems to deal with them. Some groundwork was completed in order to deal with financial assistance but we were not fully competent to deal with such matters until the Director of Finance and the Development Director were established in post in the late autumn. Once strategies were established for dealing with requests, funding opportunities were advertised, and between the autumn and the end of the financial year, 119 requests were considered, of which 69 were accepted, totalling a value of £754,363.



In addition to general financial assistance to projects, Bòrd na Gàidhlig also accepted the responsibility, previously held by the Scottish Executive, to supply annual funding to 13 Gaelic groups. Although there was a tight timetable between the autumn and the start of the year, we managed to work well with the Gaelic groups. We received a business plan from all of them for 2004-5, and we were able to agree assessment mechanisms with regard to their proposed work. On that basis, financial assistance for 2004-2005 was agreed with the groups. The Bòrd is very proud of this achievement and we consider that we passed an important milestone in establishing, for the first time ever, business plans for every group that receives money from the public purse for their work in Gaelic development.

Development Priorities

Once the Bòrd was satisfied about the clarity of its responsibilities, consideration was given to how its work could best be taken forward. A list of development priorities and special aims associated with those priorities was established. As can be seen, development priorities, and assessment mechanisms were agreed for dealing with funding requests. A great variety of requests comes before the Bòrd, and certain issues had to be dealt with, such as financial assistance to other public bodies, help for projects outside Scotland, or outside Britain, and the suitable levels of assistance for different types of project. Although the Bòrd's policy with regard to assistance is now established, we accept that this is an area that must be kept under constant review.





The Gaelic Language Bill

The Bòrd fully recognises the great importance of the Gaelic Language Bill, both in terms of the language's health in the longer term and also with regard to the practical work of the Bòrd. The Bòrd gave detailed consideration to the consultation draft of the Bill, and professional advice was sought in preparing a detailed response which was presented to the Scottish Executive at the beginning of 2004. With a new Bòrd and a small team of staff, the Bòrd was immensely grateful to our Executive colleagues for their input to the drafting of the Bill, and also their enormous assistance to the consultation process, which followed. The results of that consultation are a clear testimony to the effectiveness of that effort.

National Gaelic Language Plan

It was recognised from the start that Bòrd na Gàidhlig would have to create strategies to develop Gaelic on a national basis. Since a National Gaelic Language Plan is one of the steps recommended in the Gaelic Bill, a National Plan will not be published until the Bill is established in law. However, the Bòrd is already actively engaged in strategic and practical language planning for Gaelic, so that it can respond promptly to the Gaelic Language Act. Until that time, the work of Bòrd na Gàidhlig will be guided by a Business Plan, based upon the development priorities and the assessment

mechanisms already mentioned. All the financial assistance and strategy for co-operation will be assessed in the light of the Business Plan, which will be published in autumn 2004.

Offices

Although an office has been identified which would be suitable for the Bòrd to take on a rented basis, it is not expected that this will be available until the autumn of 2004 and as such the Bòrd works out of three rented offices at Ness Horizons in Inverness. Although Ness Horizons has appropriate facilities, these offices do not permit the creation of a truly Gaelic environment and we are impatient to move to a home of our own.

Friends in Court!

The challenges of this first year were made easier by the friendly help I received from the Gaelic officers in the Department of Sport, Culture and Tourism, who work with the Bòrd, and I would like to thank them for their assistance and goodwill. A big struggle awaits us, but we will meet it with confidence.

Allan Campbell



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Bòrd na Gàidhlig - The First Year

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Partnership and alliance

The Bòrd reached agreement with all the major Gaelic groups regarding their work in 2004-05, and this is seen as a basis for further co-operative agreements in future years. The Bòrd is very clear that these groups will be exceptionally important in enacting national strategies, and their knowledge and professionalism are highly valued. The Bòrd will be further developing its links with the Gaelic groups.

The Bòrd understands that all the investigations that have taken place in the Gaelic world, and the changes attendant upon them, have been a source of some anxiety to the Gaelic groups and the Gaelic community. Since the Bòrd commenced its work, every effort has been made to keep those groups, and the populace, informed about the Bòrd's work. The Bòrd is cognisant of the importance of open communication with the population and of receiving the people's opinions on the Bòrd's philosophy and the developmental work which springs from that.

Substantial co-operation

Bòrd na Gàidhlig has been making progress along with a variety of groups in Scotland all year and that is a sign of goodwill towards Gaelic. The Bòrd seeks professional links with groups which work towards the same development aims as the Bòrd.

Among the groups with which the Bòrd worked are Seirbheis nam Meadhanan Gàidhlig, The Scottish Arts Council, Highlands and Islands Enterprise, MRG (Management Review Group on Gaelic Education), and IASG (Inter-Authority Standing Group on Gaelic). The Bòrd will be building on these links and hopes to establish more of them.

The Bòrd gave a warm welcome to the publication of the Gaelic policy of the Scottish Arts Council in November 2003, and on the strong recognition within it of co-operation with the Bòrd.

"This recognition [by Bòrd na Gàidhlig] of the place of the arts and culture as being integral to the development of the language is at the heart of our policy"

Policy for the Gaelic Arts, Scottish Arts Council, p. 2

In co-operation with the Scottish Arts Council, Bòrd na Gàidhlig set up a new fund for arts projects.

Outside its links with specific groups, the Bòrd was represented at several meetings and conferences, among which were: education conferences, a publishing conference, the international conference of EBLUL; and the Convention of the Highlands and Islands in Arran.

Language planning

Language planning is a major and fundamental aspect of the Bòrd's work. It provides an important framework which informs modes of language development. This year the Bòrd has been augmenting its understanding of the matter and has been involved in a number of moves associated with that.

Special assistance was given to two enterprises in which local Gaelic plans are being created. These developments are taking place in the Western Isles and the Inverness-Nairn area, and the Bòrd will continue to co-operate with these initiatives in order that they succeed. The Bòrd hopes that other communities will follow their example, and that these plans will be a foundation guide for the National Plan when that is created.

In addition to being involved in matters at the community level, the Bòrd is also a member of the Alliance of European Language Boards. This Alliance gives the language boards opportunities to share information on language development, and at the moment the Alliance is giving particular attention to: language use in the family; minority language marketing; the use of information and communication technology; and immersion learning and trilingualism. The Bòrd is building upon and using these important links with language planning experts, and as part of that, a small gathering of experts was held to discuss the link between theory and practice. The Bòrd is attempting to share its newly acquired knowledge on such matters and "principles of language planning" was the topic of the Bòrd's first national conference in May 2004.



The Gaelic Language Bill

As had been promised before the Scottish Parliament elections of Spring 2003, the Scottish Executive announced a draft Gaelic Language Bill in Oban at the hundredth National Mod. The First Minister, Jack McConnell said:

“This Bill will promote the use of Gaelic and will augment the language’s image. It will make the use of Gaelic in public places more accessible and will give more rights and opportunities to speakers to use Gaelic in a wide variety of situations.”

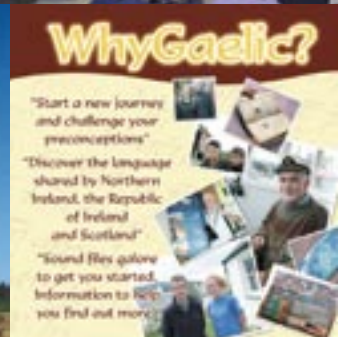
The opportunity to comment on the Bill began in October and the Bòrd had as its prime aim the granting of a full opportunity to the wider Gaelic community to place its comments before the Scottish Executive, and the demonstration of the community’s support, encouragement and requests for modifications to the Bill. In the Bòrd’s opinion, it was important that Executive Ministers and members of every party in the Scottish Parliament understood the strength of feeling within the Gaelic community about the status and direction of their language.

The Bòrd held 17 public meetings which were advertised in newspapers and in the broadcast media. The Bòrd made it clear that it was not driving public opinion on the Bill, but that the public should be given an opportunity to debate the matter and to reach its own conclusions. The Bòrd organised independent chairpersons and expert speakers to explain the consultation bill to those present. Accounts of each meeting’s conclusions were recorded, and these were distributed to all of those present, and those conclusions, along with the names of the attendees, were sent to the Scottish Executive as part of the consultation on the Bill. The Bòrd was aware that the opinions coming out of those meetings played a large role in informing the stance of other groups who were preparing submissions on the consultation paper.

Other Gaelic groups also contributed a great deal by encouraging responses to the consultation paper and it is with pride that we note that more than three thousand, three hundred responses had been sent to the Scottish Executive at the conclusion of the exercise at the beginning of 2003. All of the responses will be appraised in a report which will be published on the internet as soon as it is complete.

It is expected that the Scottish Executive will prepare an updated draft of the Bill in the summer of 2004, and that debate will commence in the Education Committee in the autumn. If matters progress as we expect, the Gaelic Language Bill will be an Act by the middle of 2005.





Education and Learning

Bòrd na Gàidhlig recognises that education, in its widest context, is fundamental to the language's development; more people must obtain the opportunity to learn the language, and to learn through the medium of the language and because of this, the Bòrd decided to:

"work with the Executive, education authorities, teacher education institutions and parents to bring about the required step change in the delivery of Gaelic education and learning." (Development Priorities)

Given the importance of education in Gaelic development, the Bòrd was pleased to assist a number of education projects; it is also very encouraging that some projects involved a number of areas of endeavour, such as: the Stòrlann's CD for teachers on Gaelic phonology; the "Portree Parents" project which provides learning opportunities and assistance to parents of children in Gaelic Medium education; schemes to assist students on teaching courses at UHI with living costs; CNSA's "Language in the Home" projects; assistance to the new teacher training course run jointly by UHI and Strathclyde Universtiy; assistance to the Clackmannan Cròileagan to employ a worker, etc.

PGDE – £37,500

In recognising the importance of attracting more teachers into Gaelic Medium education, the Bòrd considered it vital that assistance be given to the new course jointly administered by UHI and Strathclyde University. This course will be delivered in colleges and institutions of the UHI network and will equip a person for a career as a Gaelic teacher in a primary school.

Assistance in the appointment of a worker for Clackmannan Cròileagan – £2,000

With 20 children in their group, who travel to the cròileagan (Gaelic playgroup) from three authority areas, Bòrd na Gàidhlig was very happy to assist Clackmannan Cròileagan to hire a new worker.



Culture and Heritage

The Bòrd is well aware of the richness of the culture and traditional heritage associated with Gaelic and it is understood that many people are attracted to Gaelic, as newcomers or returnees, through the arts and heritage. In addition, participation in the arts expands the opportunities for people to use the language in a pleasurable environment.

"Bòrd na Gàidhlig will work with the Scottish Arts Council (SAC) and other bodies to promote the Gaelic arts, culture and heritage. We will develop new partnerships with education, creative industries, tourism and the community at large." (Development Priorities)

The assistance the Bòrd has provided has an influence on projects at both national and local level and although there is a difference in funding levels between projects, both large and small are considered equally important. It is very healthy that requests are coming from small community groups, in addition to national groups. Among the projects which received assistance are: the Sàr Leabhar series of books produced by the Gaelic Books Council; a new Gaelic magazine – Gath; new funding for GASD; Gaelic teaching materials for Fèisean nan Gaidheal; a drama workshop for Sradagan Ìle; the tour and workshops of Altan and Clìar in Ireland and Scotland; Back Junior Choir's trip to a competition on the mainland, etc.

GASD's new fund - £75,000

A new fund to the value of £225,000 (2004-5) was created for new projects linked to Gaelic arts and heritage, in conjunction with GASD (Gaelic Arts and Strategic Development) and the Scottish Arts Council. GASD (which represents the main Gaelic arts bodies) will administer the fund.

Gaelic Books Council – the Sàr Leabhar series – £60,000 over two years

A shortage of books, which has belied the language's cultural richness, has been a difficulty for some time, and the Gaelic Books Council was aware that there were several books ready for publication but which had no publisher. This new series has been exceptionally successful to this point in time and one of the authors in the series, Martin MacIntyre, won a national prize for his collection of short stories: *Ath-Aithne*.

Sradagan Ìle's Story and Drama Project – £110

Sradagan Ìle (Islay Gaelic Youth Group) held 8 special classes in drama and storytelling over two terms. Although this project cost little, it had a big influence in the area, and such projects are considered to be very important.



Ath-Aithne

MARTAINN MAC AN T-S.



Social and Economic Development

The Bòrd recognises that a strong community is necessary for Gaelic to thrive, and that opportunities must exist for Gaelic speakers to achieve social and economic stability. It is also understood that the family remains the main engine for the transmission of Gaelic between generations.

"Bòrd na Gàidhlig will identify new ways of encouraging the wider use of Gaelic while working to strengthen Gaelic as a family and community language." (Development Priorities)

This is a wide area of development which is exemplified by the broad nature of the projects that received assistance from the Bòrd. The projects which received assistance under the umbrella of economic and social development are: The Highland Council, for the preparation of a Gaelic and culture plan for Inverness and Nairn; Fosglan, for research into the use of the language in the Western Isles and for the preparation of a Gaelic plan; Acair Ltd; Cùram Cloinne Shlèite for the setting up of a childcare facility in Sleat, Skye; Comunn na Gàidhlig for publication of the tourist brochures *Fios*.

The Highland Council – A Language and Culture Plan for Inverness and Nairn – £2,000

This project brought together a number of groups to consider Gaelic development in Inverness and Nairn. A Plan was written and the groups agreed to accept particular responsibilities for parts of the Plan. It is hoped that the Plan will be launched in 2004.

Cùram Cloinne Shlèite for the setting up of a childcare facility – £10,000 over two years

The voluntary charity Cùram Cloinne Shlèite raised money for a childcare facility (called *Fàs Mòr*) in Sleat, Skye. This facility will offer opportunities to children of pre-school age, in addition to care for children of school age outside school hours and during holidays. It will also give opportunities to parents who are (or who wish to be) students at Sabhal Mòr Ostaig.



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Report of the Directors & Financial Statements

for the Period
5 March 2003 to 31 March 2004
for Bòrd na Gàidhlig (Alba)





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Company Information for the Period 5 March 2003 to 31 March 2004

Directors:

D J Ferguson
A Rennie M.B.E.
A G B Robertson
A Cormack
R Ward
C A Macleod
R D Dunbar
K M MacKinnon

Secretary:

A Campbell

Registered Office:

28 Queensgate, Inverness IV1 1YN

Registered number:

245087 (Scotland)

Auditors:

Blueprint Audit Limited
10 Ardross Street, Inverness IV3 5NS

Report of the Directors

for the Period 5 March 2003 to 31 March 2004

The directors present their report with the financial statements of the company for the period 5 March 2003 to 31 March 2004.

Foreword

Bòrd na Gàidhlig was established by the Scottish Executive in 2002 with the following remit:

"To promote and celebrate Gaelic's contribution to Scottish cultural life; to assist and promote the creation of new opportunities to use Gaelic in Scotland; to encourage and support wider use of Gaelic in all aspects of life in Scotland; and strengthen Gaelic as a family and community language and so increase the numbers of speakers and users of Gaelic."

Incorporation

On 5 March 2003 Bòrd na Gàidhlig (Alba) was incorporated as a limited company, limited by guarantee and registered in Scotland no SC245087. The Bòrd's activities are conducted through the company, with the members of the Bòrd being Directors. The Chief Executive and Accountable Officer of Bòrd na Gàidhlig is the Company Secretary.

Principal Activity

The Bòrd is an Executive Non-Departmental Public Body, and is sponsored by the Education Department of the Scottish Executive. The Bòrd has eight members in total, including the Chairman, who are appointed by Scottish Ministers. The Bòrd is wholly funded by Grant-in-Aid from the Scottish Executive, in the sums of £274,000 in 2002-03 and £825,000 in 2003-04.

Review of Business

The results for the period and financial position of the company are as shown in the annexed financial statements. Since its establishment, the Bòrd has been actively involved in promoting and supporting the Gaelic language as required by its remit. During the period to 31 March 2004 it established an office and recruited staff; agreed and published development priorities and

strategic objectives for Gaelic development; conducted a major consultation exercise on the Draft Gaelic Language Bill; conducted a national consultation exercise on the requirements of a National Plan for Gaelic; designed and implemented control systems to approve and fund projects and organisations supporting the Gaelic language.

Directors

The directors during the period under review were:

D J Ferguson
A Rennie M.B.E.
A G B Robertson
A Cormack
R Ward
C A Macleod
R D Dunbar - appointed 1.1.04
K M MacKinnon - appointed 1.1.04

Statement of Chief Executives & Directors' Responsibilities

Company law and the financial memorandum given to the company by the Scottish Ministers require the chief executive and directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to

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

The chief executive and directors are responsible for





keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In addition, in appointing the chief executive the accountable officer for the company, the Scottish Ministers have placed on the chief executive responsibility for ensuring the regularity and propriety of the public finances, a requirement which is set out in the company's financial memorandum.

Bòrd na Gàidhlig (Alba)

Report of the Directors for the Period 5 March 2003 to 31 March 2004

Auditors:

The auditors, Blueprint Audit Limited, will be proposed for re-appointment in accordance with Section 385 of the Companies Act 1985.

On behalf of the Board:

A Campbell - Secretary
30 August 2004

Statement on the System of Internal Control

Bòrd na Gàidhlig (Alba)

As Accountable Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Bòrd'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 assigned to me.

The system of internal control is designed to manage rather than eliminate the risk of failure to achieve the Bòrd's policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process designed to identify the principal risks to the achievement of the Bòrd's policies, aims and objectives, to evaluate the nature and extent of those risks and to manage them efficiently, effectively and economically. I expect to have procedures in place by March 2005 necessary to implement guidance from Scottish Executive Finance. This takes account of the time needed to fully embed the processes which the Bòrd has agreed should be established and to improve their robustness.

The company was formed on 5 March 2003 and I took up my post as Chief Executive and Accountable Officer on 1 April 2003. Since then, the Bòrd has established procedures for the recording of income and expenditure, and in particular for the control of Bòrd funds and the authorization and control of expenditure.

The Bòrd has established an Audit Committee with a remit to advise the Bòrd on the strategic processes for risk, control and governance, and monitor the planned activity and results of both internal and external audit. The Audit Committee will ensure that risk management and internal control are considered on a regular basis during the year.

The Audit Committee comprises three Bòrd members at present and is chaired by Mrs Agnes Rennie, Vice-chair of the Bòrd. The appointment of an additional external member is at present under consideration. The Audit Committee will meet at least twice in each year and does not have any responsibilities other than those referred to above.

The Bòrd has appointed external auditors (Blueprint Audit Limited) and internal auditors (Deloitte & Touche LLP). The latter will review the system of internal control and submit a preliminary report in October 2004. Deloitte & Touche LLP will thereafter submit regular reports on the adequacy and effectiveness of the Bòrd's system of internal control together with recommendations for improvement.

The Bòrd has accepted an offer by the Scottish Executive to provide the services of their Internal Audit unit to carry out a general review of the systems of internal control, governance arrangements and risk management procedures. This audit is scheduled to be carried out after October 2004.

My review of the effectiveness of the system of internal control will be informed by the work of the internal auditors and the comments made by the external auditors in their management letters and other reports.



Allan Campbell
Chief Executive and Accountable Officer
30 August 2004



Report of the Independent Auditors to the Members of Bord na Gaidhlig (Alba)

We have audited the financial statements of Bòrd na Gàidhlig (Alba) for the period ended 31 March 2004 on pages six to sixteen. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the company member, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company member those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As described on page two the Chief Executive and the company's directors are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards. The Chief Executive is also responsible for ensuring the regularity of expenditure and income.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985 and whether, in all material respects, the expenditure and income shown in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.. We also report to you if, in our opinion, the Report of the Directors is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We review whether the statement on page 4 complies with the guidance issued by the Scottish Executive "Guidance on Statement on Internal Control". We report if, in our opinion, the statement does not comply with the guidance or if it is misleading or inconsistent with other information we are

aware of from our audit. We are not required to consider whether the statement covers all risks and controls, or form an opinion on the effectiveness of the Bòrd's corporate governance procedures or its risk and control procedures.

We read the Report of the Directors and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error and that, in all material respects, the expenditure and income shown in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

Financial Statements

In our opinion the financial statements give a true and fair view of the state of the company's affairs as at 31 March 2004 and of its surplus for the period then ended and have been properly prepared in accordance with the Companies Act 1985.

Regularity

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

Blueprint Audit Limited
10 Ardross Street, Inverness IV3 5NS
30 August 2004

Income and Expenditure Account for the Period 5 March 2003 to 31 March 2004

	Notes	£	£
Turnover			1,014,000
Other external charges			428,736
			585,264
Staff costs	2	204,288	
Depreciation		3,471	
Other operating charges		166,806	
			374,565
Operating Surplus	3		210,699
Interest receivable and similar income			4,460
Surplus on Ordinary Activities Before Taxation			215,159
Tax on surplus on ordinary activities	4		-
Surplus for the Financial Period after Taxation			215,159
Retained Surplus Carried Forward			215,159

Continuing Operations

None of the company's activities were acquired or discontinued during the current period.

Total Recognised Gains and Losses

The company has no recognised gains or losses other than the profit for the current period.

The notes form part of these financial statements





Balance Sheet

31 March 2004

	Notes	£	£
Fixed Assets:			
Tangible assets	5		10,412
Current Assets:			
Debtors	6	204,762	
Cash at bank		15,436	
		220,198	
Creditors:			
Amounts falling due within one year	7	15,451	
Net Current Assets:			204,747
Total Assets Less Current Liabilities:			215,159
Reserves:			
Revenue Reserve	8		215,159
			215,159

ON BEHALF OF THE BOARD:

Director

Approved by the Board on 30 August 2004

Secretary

Approved by the Board on 30 August 2004

The notes form part of these financial statements

Cash Flow Statement

for the Period 5 March 2003 to 31 March 2004

	Notes	£
Net cash inflow from operating activities	1	24,859
Returns on investments and servicing of finance	2	4,460
Capital expenditure	2	(13,883)
Increase in cash in the period		£15,436
Reconciliation of net cash flow to movement in net debt	3	
Increase in cash in the period		15,436
Change in net debt resulting from cash flows		15,436
Movement in net debt in the period		15,436
Net debt at 5 March		-
Net funds at 31 March		£15,436

The notes form part of these financial statements





Notes to the Cash Flow Statement for the Period 5 March 2003 to 31 March 2004

1. Reconciliation of Operating Surplus to Net Cash Inflow from Operating Activities

	£
Operating surplus	210,699
Depreciation charges	3,471
Increase in debtors	(204,762)
Increase in creditors	15,451
Net cash inflow from operating activities	24,859

2. Analysis of Cash Flows for Headings Netted in the Cash Flow Statement

	£
Returns on investments and servicing of finance	
Interest received	4,460
Net cash inflow for returns on investments and servicing of finance	4,460
Capital expenditure	
Purchase of tangible fixed assets	(13,883)
Net cash outflow for capital expenditure	(13,883)

3. Analysis of Changes in Net Debt

	At 5.3.03 £	Cash flow £	At 31.3.04 £
Net cash:			
Cash at bank	-	15,436	15,436
	-	15,436	15,436
Total	-	15,436	15,436
Analysed in Balance Sheet			
Cash at bank	-		15,436
	-		15,436

The notes form part of these financial statements

Notes to the Financial Statements

for the Period 5 March 2003 to 31 March 2004

1. Accounting Policies

Accounting convention

The financial statements have been prepared under the historical cost convention and are in accordance with applicable accounting standards and the accounts direction issued by the Scottish Ministers. The accounts direction requires the financial statements to be prepared in accordance with accounts guidance applicable to executive non-departmental bodies issued by the Scottish Ministers and, without limiting the information given, to meet the accounting and disclosure requirements of the Companies Act 1985 and accounting standards issued or adopted by the accounting standards board in so far as these requirements are appropriate.

Recognition of income

Bòrd na Gàidhlig receives grant-in-aid funding from Scottish Minister which finances both revenue and capital expenditure. Grant-in-aid in respect of revenue expenditure is credited to the income and expenditure account in the period which it relates.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- 25% Straight line

Pensions

Bòrd na Gàidhlig is an admitted body of the Highland Council Pension Fund, a defined benefit scheme whose assets are held independently, being invested in managed funds. The fund is valued by actuaries, the rates of contribution payable being determined by the Trustees on the advice of the actuaries. Contributions to the fund are calculated so as to provide the cost of providing pensions over the period during which admitted bodies' benefit from the employees' services.

2. Staff Costs

	£
Wages and salaries	175,367
Social security costs	10,618
Other pension costs	18,303
	204,288



The average monthly number of employees during the period was as follows:

Admin Staff	4
Board Members	6
	10

Details regarding the board are as follows:

Name	Age	Employer Pension Contribution £	Period	Benefits in Kind £	Remuneration £
Board Members					
D J Ferguson (Chairman)	51	0	01/12/02 – 31/03/04		16,000
A Rennie M.B.E.	47	0	01/01/03 – 31/03/04		7,500
R Ward	42	0	01/01/03 – 31/03/04		7,500
A Cormack	39	0	01/01/03 – 31/03/04		7,500
B Robertson	55	0	01/01/03 – 31/03/04		7,500
C A Macleod	21	0	01/01/03 – 31/03/04		7,500
K MacKinnon	71	0	01/01/04 – 31/03/04		1,500
R Dunbar	44	0	01/01/04 – 31/03/04		1,500
Chief Executive					
A Campbell	56	7848	01/04/03 – 31/03/04	5,291	54,500

The cash transfer value of the Chief Executive's pension was not available.

3. Operating Profit

The operating profit is stated after charging:

	£
Depreciation - owned assets	3,471
Auditors' remuneration	2,350
Directors' emoluments	56,523

4. Taxation

Analysis of the tax charge

No liability to UK corporation tax arose on ordinary activities for the period.

5. Tangible Fixed Assets

Computer equipment	£
Cost:	
Additions	13,883
At 31 March 2004	13,883
Depreciation:	
Charge for period	3,471
At 31 March 2004	3,471
Net Book Value:	
At 31 March 2004	10,412

6. Debtors: Amounts Falling Due Within One Year

	£
Grants Paid in advance	200,000
Income Tax recoverable	476
Other Prepayments	4,286
TOTAL	204,762

7. Creditors: Amounts Falling Due Within One Year

	£
Business Credit card	2,452
Social Security & Other Taxes	5,223
Pension contribution	3,173
Accrued Expenses	4,603
	15,451



8. Revenue Reserve

	£
Income and Expenditure account	215,159

9. Pension Commitments

The company 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. Contributions to the scheme are charged to the income and expenditure account so as to spread the cost of pensions over employees' working lives with the company.

A full actuarial valuation was carried out at 31 March 2002 and updated to 31 March 2004 by a qualified independent actuary. The major assumptions used by the actuary were:

	31.3.04
Rate of increase in salaries	4.4%
Rate of increase in pensions in payment	2.9%
Discount rate for scheme liabilities	5.5%
Inflation assumption	2.9%

The assets in the scheme and the expected rate of return were:

	Long-term rate of return expected at 31.3.04	Value at 31.3.04 £
Equities	7.7%	17,000
Bonds	5.1%	4,000
Property	6.5%	1,000
Total market value of asset		22,000
Present value of scheme liabilities		(25,000)
Deficit in scheme		(3,000)
Net pension liability		(3,000)

Analysis of the amount that will be included within operating profit under FRS 17

	£
Current service cost	14,000
Total operating charge	14,000

Analysis of the amount that will be included as other finance income under FRS 17

	£
Expected return on pension scheme assets	1,000
Interest on pension scheme liabilities	(1,000)
Net return	-

Analysis of amount that will be included within the statement of total recognised gains and losses under FRS 17

	£
Actual return less expected return on pension scheme assets	2,000
Experience gains and losses arising on the scheme liabilities	(3,000)
Changes in assumptions underlying the present value of the scheme liabilities	(2,000)
Actuarial loss	(3,000)
Movement in deficit during the period	£
Movement in period:	
Current service cost	(14,000)
Contributions	14,000
Actuarial loss	(3,000)
Deficit in scheme at end of period	(3,000)

History of experience gains and losses

Difference between the expected and actual return on scheme assets:	
amount (£)	2,000
percentage of scheme assets	9%
Experience gains and losses on scheme liabilities:	
amount (£)	(3,000)
percentage of the present value of the scheme liabilities	(12)%
Total actuarial gain or loss:	
amount (£)	(3,000)
percentage of the present value of the scheme liabilities	(12)%



10. Related Party Disclosures

During the year grants were approved where board members declared an interest:

An Comunn Gaidhealach	£100,000	Arthur Cormack Duncan Ferguson
An Lòchran	£20,000	Boyd Robertson
An Tarsainn, Port Rìgh	£2,000	Arthur Cormack
Portree High School	£2,400	Duncan Ferguson Arthur Cormack
Cli Gàidhlig	£67,100	Robert Dunbar
Cliar	£12,000	Arthur Cormack
Lews Castle College	£32,500	Agnes Rennie
Stirling Council	£1,600	Rosemary Ward
Comunn na Gàidhlig	£44,224	Boyd Robertson
Comunn na Gàidhlig	£300,000	Boyd Robertson Robert Dunbar Kenneth Mackinnon
Eden Court Theatre	£75,000	Arthur Cormack
Fèisean nan Gàidheal	£22,700	Arthur Cormack
Pròiseact nan Ealan	£92,000	Agnes Rennie Arthur Cormack
Stòrlann Nàiseanta na Gàidhlig	£240,000	Rosemary Ward
UHI	£57,500	Boyd Robertson

In each instance the member in question withdrew from all discussions relating to the claim.

11. Reconciliation of Movements in Reserves

	£
Surplus for the financial period	215,159
Net addition to reserves	215,159
Opening reserves	-
Closing reserves	215,159

12. Contingent Liability

After the year end an invoice for £3,910 was received from the Highland Council in respect of costs incurred by the Council in providing cover for the Chairman of the Bòrd (a Highland Council employee), during his absence on Bòrd business during the period to 31 March 2004. Although the Bòrd made payment of this amount in good faith, it has no formal agreement with Highland Council in respect of this arrangement and is therefore seeking recovery in full. On the basis that it expects such recovery to be made no provision has been made in the accounts in respect of this charge.

13. Grants Issued During the Period

Organisation	Project	Amount(£)
Acair	Restructuring Business Plan	10,000
An Dearbhair	Spell checker	16,000
An Gaidheal Ùr	Revenue Support	10,000
An Tarsainn, Port Rìgh	Cultural Youth Exchange PEI	1,000
Portree High School	SMO Historical Tour	1,800
BBC	Attitudinal Research	7,050
Buidheann Gnìomh Ainmean Àiteachan	Emendation	2,000
Lochcarron Camanachd	Bi-lingual sign	300
Free Church Camps	Gaelic Camp - Aberfoyle	1,800
Cànan	"Why Gaelic?" CD	6,000
Ceòlas	Study Visit	2,445
City Literary Institute	Gaelic Classes	1,000
Comann na Dràma Gàidhlig	Current Revenue Support	2,000
Comann nam Pàrant - Uist	Music / Drama weekend	1,703
Comann nam Pàrant (Nàiseanta)	Research Gaelic pre-school sector	5,100
Grimsay Community Association	Workshops	900
Highland Council	Inverness Gaelic Plan	2,000
Highland Council	Ullapool Secondary School Trip	2,250
Highland Council	Màiri Mhòr Song Writing Fellowship	3,000
Highland Council	Iain Crichton Smith Writing Fellowship	3,000
Gaelic Books Council	New Fiction series	30,000
Comhairle nan Sgoiltean Àraich	Family Language Plan Skye & Lochaber	3,125
Comhairle nan Sgoiltean Àraich	Family Language Plan W Isles	3,125
Comhairle nan Sgoiltean Àraich	Family Language Plan - Inv & Nairn (3 yrs)	7,500
Stirling Council	GLPS Conference 29/1/04	1,600
Comunn na Gàidhlig	Gaelic Publishing Seminar	3,057
Comunn na Gàidhlig	Thig a Theagasg - Publication	7,000
Comunn na Gàidhlig	Fàilte - publication & distribution	29,527
Cròileagan Chlach Mhanain	Play leader	2,000
Cùram Cloinne Shlèite	Full GM childcare	8,000
Celtic Film and Television Festival	Dun De 2004	2,500
Pan Celtic Festival	2004/5 Festival Gaelic Participation	4,350
Fèisean nan Gaidheal	Gaelic Resource Packs	4,500
Fèisean nan Gaidheal	Theatre & Education Company	18,200
Fòram Gàidhlig Inbhir Nis	Set up costs	2,000
Fosglan	Plana canain nan eilean siar	10,000
Gath	Support 2 editions	5,000
UHI Millenium Institute	PDGE GM Primary Education Course	37,500
Learning & Teaching Scotland	Cuisle Conference 2004 (March)	5,000
Portree Parents	GME Portree Tutor Support	1,350
Scottish Arts Council	Storytelling project	4,500
Scottish Arts Council	GASD funding	75,000
Pròisect nan Sailm	Sing salms	400
Saltire Society	Gaelic Singing Competition	1,000
Stòrlann Nàiseanta na Gàidhlig	Gaelic Phonics CD	10,000
Stòrlann Nàiseanta na Gàidhlig	Project Development Officer post	30,000
Tobair an Dualchais	Revenue costs	10,000
West Highland Animation	Gaelic DVD	5,000
TOTAL		400,582



Appendix – Accounts Direction

1. The Scottish Ministers, in accordance with Section 19(4) of the Public Finance and Accountability (Scotland) Act 2000, hereby give the following direction.
2. The statement of accounts which, it is the duty of Bòrd na Gàidhlig to prepare in respect of the financial year ended 31 March 2004, and in respect of any subsequent financial year, shall comprise:
 - 2.1 a director's report
 - 2.2 an income and expenditure account;
 - 2.3 a balance sheet;
 - 2.4 a cash flow statement;
 - 2.5 a statement of total recognised gains and losses;
 - 2.6 a statement of accountable officer's responsibilities; and
 - 2.7 a statement on the system of internal control. including such notes as may be necessary for the purpose referred to in the following paragraphs.
3. The statement of accounts shall give a true and fair view of the income and expenditure and cash flows for the financial year, and the state of affairs as at the end of the financial year. Subject to this requirement, the accounts shall be prepared in accordance with:
 - 3.1 the accounting and disclosure requirements of the Companies Act for the time being in force; and
 - 3.2 generally accepted accounting practice in the UK, including accounting standards issued or adopted by the Accounting Standards Board;
 - 3.3 guidance which the Scottish Ministers may issue from time to time in respect of accounts which are required to give a true and fair view;
 - 3.4 the accounting and disclosure requirements given in "Executive NDPBs Annual reports and Accounts Guidance", as amended or augmented from time to time; insofar as these are appropriate to Bòrd na Gàidhlig and are in force for the financial year for which the statement of accounts is to be prepared.
4. Clarification of the application of the accounting and disclosure requirements of the Companies Act and accounting standards is given in Schedule 1 attached. Additional disclosure requirements are set out in Schedule 2 attached.
5. The income and expenditure account and balance sheet shall be prepared under the historical cost convention modified by the inclusion of:
 - 5.1 fixed assets at their value to the business by reference to current costs; and
 - 5.2 stocks valued at the lower of net current replacement cost (or historical cost if this is not materially different) and net realisable value.
6. This direction shall be reproduced as an appendix to the statement of accounts.

Signed by the authority of the Scottish Ministers

Dated 23 June 2004
Bòrd na Gàidhlig (Alba)

This page does not form part of the statutory financial statements

Schedule 1

Application of the accounting and disclosure requirements of the companies act and accounting standards

Companies Act

1. The disclosure exemptions permitted by the Companies Act shall not apply.
2. The Companies Act requires certain information to be disclosed in the Director's Report. To the extent that it is appropriate, the Director's Report shall also contain any additional information required by Executive Non-Departmental Public Bodies Annual Reports and Account Guidance with regard to the 'Foreword to the Accounts.'
3. When preparing its income and expenditure account Bòrd na Gàidhlig shall have regard to the profit and loss account format 2 prescribed in Schedule 4 to the Companies Act.
4. When preparing its balance sheet Bòrd na Gàidhlig shall have regard to the balance sheet format 1 prescribed in Schedule 4 to the Companies Act.
5. The director's report and balance sheet shall be signed and dated by Bòrd na Gàidhlig's Accountable Officer.

Accounting Standards

6. Bòrd na Gàidhlig shall not adopt the Financial Reporting Standard for Smaller Entities.

This page does not form part of the statutory financial statements





Schedule 2

Additional Disclosure Requirements

1. The director's report shall, inter alia:
 - 1.1 state that the statement of accounts have been prepared in a form directed by the Scottish Ministers in accordance with the Scottish Ministers, in accordance and with Section 19(4) of the Public Finance Accountability (Scotland) Act 2000.
 - 1.2 include a brief history of Bòrd na Gàidhlig and its statutory background.
2. The notes to the accounts shall include:
 - 2.1 details of any key corporate financial targets set by the Scottish Ministers together with an indication of the performance achieved,
 - 2.2 details of the pension arrangements operated by Bòrd na Gàidhlig and confirmation that the scheme accords with the guidance contained in *"Non-Departmental Public Bodies: A Guide for Departments"*,
 - 2.3 details of the grants paid by Bòrd na Gàidhlig to individuals or organisations to promote the use and understanding of the Gaelic language, and
 - 2.4 details of Bòrd na Gàidhlig running costs and internal expenditure.

This page does not form part of the statutory financial statements



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**Financial Assistance
Approved by the Bòrd
to 31 March 2004**

www.bord-na-gaidhlig.org.uk





Group	Project	Award
Acair	Interim Plan	23,257
Acair	Restructuring Business Plan	10,000
Am Famh	Teenage magazine pilot	750
Am Pàipear – Community Newspaper	Development Grant (3 years)	5,000
An Dearbhair	Spell checker	32,000
An Gaidheal Ùr	Revenue Support	10,000
An Tarsainn, Portree	Cultural Youth Exchange PEI	2,000
Back Choir	Trip to Saltire Competition	250
BBC	Attitudinal Research	7,050
Buidheann Gnìomh Ainmean Aiteachan	Business Plan	1,500
Cànan	"Why Gaelic?" CD	6,000
Celtic Film and Television Festival	Dundee 2004 Festival	5,000
Ceòlas	Study Visit	2,445
Ceòlas	Ceòlas 2004 - 2007	30,000
City Literary Institute	Gaelic Classes	1,500
Clackmannan Croileagan	Play leader	2,000
Clì Gàidhlig	Assistant Editor - Cothrom Magazine	20,000
Comann nam Pàrant (Nàiseanta)	Research Gaelic pre-school sector	6,800
Comann nam Pàrant - Uist	Music / Drama weekend	1,703
Comann na Dràma Gàidhlig	Current Revenue Support	2,000
Comhairle nan Leabhraichean	New Fiction series	60,000
Comhairle nan Sgoiltean Àraich	Family Language Plan - Inv & Nairn (3 yrs)	45,000
Comhairle nan Sgoiltean Àraich	Family Language Plan Skye & Lochaber	12,500
Comhairle nan Sgoiltean Àraich	Family Language Plan Western Isles	12,500
Comunn na Gàidhlig	Gaelic Publishing Seminar	3,057
Comunn na Gàidhlig	Student Placement	2,200
Comunn na Gàidhlig	<i>Thig a Theagasg</i>	9,440
Comunn na Gàidhlig	<i>Fàilte</i> publication & distribution	29,527
Cròileagan - Tain	Programme Costs	640
Cùram Cloinne Shlèite	Gaelic Medium childcare	10,000
Eden Court Theatre	Gaelic Drama Worker	75,000
Edinburgh University	Conference 2004	400
Fèisean nan Gàidheal	Gaelic Tutor Support Materials	4,500
Fèisean nan Gàidheal	Theatre & Education Company	18,200
Fosglan	Western Isles Language Plan	11,750
Free Church Camps	Gaelic Camp - Aberfoyle	1,800
Gaelic Names Liaison Committee	Application of Emendation Principles	2,000
GalGael	Research grant	1,500
Gath	Support 2 editions	5,000
Grimsay Community Council	Workshops	900
Highland Council	Iain Crichton Smith Writing Fellowship	3,000
Highland Council	Inverness Gaelic Plan	2,000
Highland Council	Màiri Mhòr Song Writing Fellowship	3,000
Highland Council	<i>Play@Home</i> pre-school Book	1,259
Highland Council	Ullapool Secondary School Trip	2,250
Inverness Gaelic Forum	Set up costs	2,000
Iomairt Chalum Chille - Freumh	Scottish -Irish tour - Alltan / Clìar	12,000
Journalist Award	Sponsorship - Gaelic Journalist award	5,875
Learning & Teaching Scotland	Cuisle Conference 2004 (March)	5,000
Lochcarron Camanachd	Bi-lingual sign	300
Moniack Mhòr	Writing Course	1,500
Ness Historical Society	Bi-lingual web site development	5,000
Pan Celtic Festival	2004 Festival Gaelic Participation	4,350
Portree High School	Historical trip - SMO	2,400
Portree Parents	GME Portree Tutor Support	1,800
Pròiseact nan Ealan	Storytelling project	9,000
Psalm Project	Psalms CD	400
Roy Bridge Community Centre	School House Project	15,000
Saltire Society	Gaelic Singing Competition	1,000
Scottish Arts Council	New Arts Initiative Fund (GASD)	75,000
Sir E Scott Secondary School	Young Enterprise Book	350
Sradagan - Islay	Drama tuition	110
Stirling Council	GLPS Conference	1,600
Stòrlann Nàiseanta na Gàidhlig	Gaelic Phonics CD	20,000
Stòrlann Nàiseanta na Gàidhlig	Project Development Officer post	30,000
Tobair an Dualchais/Kist o' Riches	Revenue costs	10,000
UHI Millenium Institute	PDGE GM Primary Education Course	37,500
UHI Millenium Institute	Student Accommodation bursaries	20,000
West Highland Animation	Gaelic DVD	7,500
TOTAL		754,363



8 Declarations of Interest made at Bòrd Meetings





Register of Member's Interests

Group	Project	Sum Granted	Member/Members with Interest
An Comunn Gaidhealach	Grant for the financial year 2004/05	£100,000	Arthur Cormack
An Lòchran	Grant for the financial year 2004/05	£20,000	Duncan Ferguson Boyd Robertson
An Tarsainn, Portree	Cultural exchange with students from Prince Edward island	£2,000	Arthur Cormack
Portree High School	Student visit to Sabhal Mòr Ostaig	£2,400	Duncan Ferguson Arthur Cormack
Cli Gàidhlig	Grant for the financial year 2004/05	£47,100	Rob Dunbar
Cli Gàidhlig	Assistance with the publication of <i>Cothrom</i>	£20,000	Rob Dunbar
Cliar	Altan / Cliar Summer Tour	£12,000	Arthur Cormack
Lewis Castle College	Grant for the financial year 2004/05	£32,500	Agnes Rennie
Stirling Council	GLPS Conference	£1,600	Rosemary Ward
Comunn na Gàidhlig	Gaelic publishing seminar	£3,057	Boyd Robertson
Comunn na Gàidhlig	Student placement scheme	£2,200	Boyd Robertson
Comunn na Gàidhlig	Publication of <i>Thig a Theagasg</i>	£9,440	Boyd Robertson
Comunn na Gàidhlig	Publication and Distribution of <i>Fàilte</i>	£29,527	Boyd Robertson
Comunn na Gàidhlig	Grant for the financial year 2004/05	£300,000	Boyd Robertson Rob Dunbar Kenneth MacKinnon
Eden Court Theatre	Gaelic drama worker	£75,000	Arthur Cormack
Fèisean nan Gàidheal	Meanbh-chuileag Theatre Group	£18,200	Arthur Cormack
Fèisean nan Gàidheal	Gaelic Tutor Support Materials	£4,500	Arthur Cormack
Pròiseact nan Ealan	Storytelling project	£9,000	Agnes Rennie
Pròiseact nan Ealan	Grant for the financial year 2004/05	£83,000	Agnes Rennie
Stòrlann Nàiseanta na Gàidhlig	Development of Phonics CD	£20,000	Rosemary Ward
Stòrlann Nàiseanta na Gàidhlig	Development Officer Post	£30,000	Rosemary Ward
Stòrlann Nàiseanta na Gàidhlig	Grant for the financial year 2004/05	£190,000	Rosemary Ward
UHI Millennium Institute	PGDE Gaelic Course	£37,500	Boyd Robertson
UHI Millennium Institute	Student Accommodation Grants	£20,000	Boyd Robertson



Register of Bòrd Meetings

17.01.03	Glasgow
31.01.03	Inverness
28.02.03	Portree
24.04.03	Fort William
30.05.03	Salen
27.03.03	Lismore / Ballachulish
11.08.03	Inverness
28.08.03	Inverness
29.08.03	Inverness
03.10.03	Plockton
06.11.03	Glasgow
05.12.03	Edinburgh
15.01.04	Inverness
17.02.04	Inverness
24.03.04	Oban





Bòrd members' attendance at meetings

January 2003 to March 2004

Member	Number of meetings	Present at Meetings
Duncan Ferguson	15	15
Agnes Rennie	15	14
Rosemary Ward	15	12
Arthur Cormack	15	15
Ceit Anna MacLeod	15	13
Boyd Robertson	15	15
Rob Dunbar	3	3
Kenneth MacKinnon	3	3

In addition to the above meetings there were five telephone meetings and one meeting of the Audit Committee.



9 Established Working Practices





Review Committee

Public bodies such as Bòrd na Gàidhlig must establish a Review Committee, with a different chairman, which has the responsibility of assessing the body's administration and financial management.

The following members were appointed as the Bòrd's Audit Committee;

- Agnes Rennie (Chairperson)
- Arthur Cormack
- Rosemary Ward

Remuneration Committee

A committee was also established to assess the remuneration received by staff members and to make appropriate recommendations to the Bòrd.

The following members were appointed as the Bòrd's Remuneration Committee;

- Boyd Robertson
- Rob Dunbar
- Kenneth Mackinnon

External Auditors

Following a competitive tendering process, Blueprint Audit Limited were appointed as the Bòrd's external auditors.

Internal Auditors

Following a competitive tendering process, Deloitte & Touche LLP were appointed as the Bòrd's internal auditors.

Training of members and senior staff

An opportunity was taken to receive training on a special course that advises members and senior staff of public bodies on how to conduct themselves. The course is delivered by the Institute of Public Finance and is based on the Scottish Executive's directions (On Board) for members of public bodies. All of the Bòrd's members and senior officers availed themselves of the opportunity to attend this course.



10 The Team





Bòrd Staff



Allan Campbell
Chief Executive



Chrissie MacRae
Personal Assistant/Secretary



Donald W Morrison
Development Manager



Theresa MacAulay
Finance Admin Secretary



Dr. Michelle MacLeod
Language Planning Manager



Sine MacKenzie
Receptionist/Secretary



Alex Graham
Finance and Administration
Manager

Bòrd na Gàidhlig will ensure a sustainable future for the Gaelic language and culture in Scotland.

We are always pleased to hear from you.

28 Cachailleith na Bànrigh,
Inbhir Nis IV1 1YN