



Aithisg bhliadhnail 2007 - 2008
Annual Report 2007 - 2008





Clàr-innse

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Aithris a' Chathraiche Eadar-amail

Tha e a' toirt toileachas dhomh an Aithisg Bhliadhna seo a chur mur coinneamh anns a' bhliadhna a thòisich Bòrd na Gàidhlig air Plana Nàiseanta na Gàidhlig a libhrigeadh. Tha am Plana Nàiseanta miannach air adhartas, agus nam bheachd-sa 's e bu chòir, agus ged a tha mòran obrach fhathast ri dhèanamh ann a bhith a' ceangal obair nam buidhnean Gàidhlig agus obair nam buidhnean poblach ris a' Phlana, tha e air a bhith cudromach na ciad cheumannan a ghabhail. Tha sinn air toiseach tòiseachaidh math a dhèanamh. 'Is e an dùbhlán a th' ann a-nis am Plana a dhèanamh freagarrach do choimhearsnachdan air feadh Alba.

Tha dealas làidir aig Riaghaltas na h-Alba don Ghàidhlig agus tha an cànan a leudachadh ann an Alba agus air feadh an t-saoghail. Tha e misneachail gu bheil uimhir de thaic ann bhon phoball airson ath-nuadhachadh na Gàidhlig agus feumaidh sinn an deagh rùn sin a chur gu feum agus barrachd a dhèanamh gus beachd nam feadhainn nach eil cho taiceil atharrachadh.

Tron bhliadhna tha sinn air a bhith a' measadh agus ag aontachadh na ciad sreath de Phlanaichean Cànanain a th' air tighinn bho na h-Ùghdarrasan Ionadail. 'Is e obair ùr a tha seo ann an leasachadh na Gàidhlig agus ged a tha duilgheadasan air a bhith ann, tha sinn glè thoilichte gur e Plana Gàidhlig Comhairle na Gàidhealtachd a' chiad fhear a chaidh aontachadh leis a' Bhòrd anns a' Chèitean 2008. Tha meal-an-naidheachd ri dhol orra airson plana a dhealbhadh a tha air leth miannach air adhartas agus tha sinn a' coimhead air adhart ri obrachadh còmhla ris a' Chomhairle, agus buidhnean poblach eile, ann a bhith a' dèanamh cinnteach gun tèid na planaichean aontachta aca a chur an sàs. Feumaidh na sgrìobhainnean a bhith beothail agus làn spionnaidh agus air an libhrigeadh ann an dòigh a bheir buaidh air farsaingeachd beatha phoblach na h-Alba.

Am measg naidheachdan math eile na bliadhna chaidh dearbhadh gun deigheadh Sianal Didseatach na Gàidhlig air adhart, agus gun robh iarrtas ann bho phàrantan ann an diofar sgìrean airson bun-sgoiltean Gàidhlig a stèidheachadh. Chaidh meudachadh a dhèanamh air an àireamh de dh'inbhich a bha ag ionnsachadh na Gàidhlig tro chùrsaichean leithid Ùlpan agus cuideachd bha e misneachail fhaicinn gun robh àrdachadh air na h-àireamhan de sgoilearan a' dol tro fhoghlam tro mheadhan na Gàidhlig. Gu dearbha, nan leanadh an t-àrdachadh a chunnacas am-bliadhna, bliadhna an dèidh bliadhna, bhiodh coltas ann gun ruigeadh sinn an t-amas anns a' Phlana Nàiseanta, 4,000 sgoilear a bhith ann am foghlam tro mheadhan na Gàidhlig aig ìre P1 ro 2021. Lean am Bòrd air ag obair còmhla ri diofar bhuidhnean agus thathas air taic-airgid a thoirt do phròiseactan ùr-ghnàthach agus do bhuidhnean gus a' Ghàidhlig a leasachadh agus airson iomhaigh a' chànanain a thogail.

Interim Chair's Statement

It is my pleasure to present this Annual Report in the year that Bòrd na Gàidhlig began to deliver the National Plan for Gaelic.

The National Plan is, rightly in my view, ambitious and while there is still much work to be done in aligning the work of the Gaelic organisations and public bodies to it, making a start has been important. And we have made a good start. The challenge now is to make it relevant to people in communities across Scotland.

The Scottish Government has a strong commitment to Gaelic and the language has continued to gain the interest of many across Scotland and throughout the world. It is encouraging that there is significant public support for Gaelic's revival and we must capitalise on that goodwill and keep working to win over those who still need persuaded.

During the year we have been working on assessing and approving the first tranche of Gaelic Language Plans from public bodies. This is a new area of work in Gaelic development and while it has not been without difficulty, we are very pleased that the Highland Council's Gaelic Language Plan was the first to be approved by the Bòrd in May 2008. They are to be congratulated on producing a very ambitious plan and we look forward to working with the council, and other public bodies, in ensuring the delivery of their approved plans. They must be living, breathing, documents and their delivery must filter down to as many areas of public life in Scotland as possible.

Amongst other good news throughout the year it was verified that the Gaelic Digital Channel would go ahead, and that there was a request from parents in different areas to establish Gaelic-only primary schools. There has been an increase in the number of adults who are learning Gaelic through courses such as Ulpan and also it was encouraging to see that there was an increase in the numbers of pupils going through Gaelic Medium Education. Indeed, if the increase which was seen this year was to continue year after year, it would seem that we would achieve the aims of the National Plan, to have 4,000 pupils going through Gaelic medium education in Primary 1 by 2021. The Bòrd continued to work with different organisations and funding support has been given to innovative projects and to groups for the development of Gàidhlig and to raise the profile of the language.



Aithris a' chathraiche eadar-amail interim chair's statement

Saoidh mi gum bu chòir don Bhòrd barrachd a dhèanamh a thaobh ceanglaichean nas fheàrr a dhèanamh le coimhearsnachdan na Gàidhlig, ge bith dè mar a thathas a' mineachadh an teirm sin ann an Alba anns an 21mh linn. Tha coimhearsnachdan 'traidiseanta' Gàidhlig fhathast ann an sgìrean leithid nan Eileanan Siar, An t-Eilean Sgitheanach, Tìriodh agus cuid de na h-eileanan eile. Ach a thuilleadh orra sin tha coimhearsnachdan Gàidhlig ann an àitichean mar Glaschu, Dùn Èideann, Inbhir Nis agus àitichean eile far a bheileas ag ionnsachadh no a' cleachdadh na Gàidhlig. Tha Bòrd na Gàidhlig air a riochdachadh anns a' mhòr chuid de na sgìrean sin, tro na buidhnean com-pàirteachais aca, ach bhithinn fhèin airson gum biodh am Bòrd a' dèanamh barrachd gus a thaobh obrachadh nas dlùithe leis na coimhearsnachdan gus faighinn a-mach dè dìreach a tha iad ag iarraidh bho bhuidheann leithid Bhòrd na Gàidhlig, agus cuideachd ciamar as urrainn dhuinn a dhèanamh cinnteach gu bheil a' Ghàidhlig air a cleachdadh chun na h-ìre as àirde as urrainn dhi a bhith anns na coimhearsnachdan a thathas a' measadh mar choimhearsnachdan Gàidhlig. Nì sinn adhartas air seo anns na mìosan a tha romhainn.

Feumaidh sinn cuideachd cudrom a leagail air a bhith a' togail cheanglaichean ionmholta leis na buidhnean Gàidhlig oir bidh iadsan a' libhrigeadh cuibhreann mhòr den Phlana Nàiseanta ann an com-pàirteachas leinn, agus le taic-airgid bhuan. Chaidh adhartas a dhèanamh a thaobh a bhith dèanamh cinnteach gu bheil iomairtean nam buidhnean sin a' fighe a-steach don Phlana Nàiseanta, ach tha cothroman mòra ann libhrigeadh nas fheàrr a dhèanamh agus dòighean nas fheàrr a lorg gus obrachadh còmhla air iomairtean Gàidhlig,

Tron bhliadhna, chuir sinn fàilte air buill ùr air Bòrd na Gàidhlig agus tha iad sin, còmhla ris na buill eile, air dealas làidir a shealltainn don Ghàidhlig agus do dh'obair Bhòrd na Gàidhlig. Bu chaomh leam taing a thoirt dhaibh, agus cuideachd do luchd-obrach Bhòrd na Gàidhlig, a tha air a bhith dìcheallach, agus mar sgioba bheag, a tha air dèiligeadh gu h-èifeachdach le raon farsaing de dh'obair. Bu chaomh leam cuideachd taing a thoirt don t-seann Chathraiche againn, Mata MacIomhair agus do Choinneach Moireach, an t-Àrd-oifigear a bha againn airson na chuir iad ri obair a' Bhùird air a' bhliadhna a chaidh seachad. Bha luach mòr anns na rinn iad agus tha rùn daingeann aca fhathast adhartas fhaicinn air cor na Gàidhlig san àm ri teachd.

One of the areas in which I feel the Bòrd could improve is in connecting with Gaelic communities, no matter how that term is interpreted in 21st century Scotland. There are still 'traditional' Gaelic communities in areas like the Western Isles, Skye, Tiree and some of the other islands. But there are also Gaelic communities in places like Glasgow, Edinburgh, Inverness and anywhere else where Gaelic is learned or used. Bòrd na Gàidhlig has a presence, through its partnership Gaelic organisations, in many of those areas but I would be keen for the Bòrd to engage much more directly with communities to find out first-hand what they need from a body like Bòrd na Gàidhlig, and how we can help ensure that Gaelic is used to its fullest extent in whatever is termed a Gaelic community. We will make progress on this over the coming months.

The other area that we need to concentrate on is building up first class relationships with the Gaelic organisations as they will deliver large parts of the National Plan for Gaelic in partnership with us, and with funding from us. There has been progress in ensuring that the activities of those organisations are more focused on the delivery of the National Plan, but there is huge potential to better that delivery and to create better ways of working jointly on Gaelic initiatives.

We welcomed some new board members to Bòrd na Gàidhlig during the year and they, along with the longer-serving members, have shown unstinting commitment to Gaelic and to the work of Bòrd na Gàidhlig. I would like to thank them, and of course the staff at Bòrd na Gàidhlig, who have been diligent and, as a small team, have coped very well with a wide remit. "I would also like to thank our former Chair, Matthew MacIver, and Kenneth Murray, our former Chief Executive, for their contribution to the work of the Bòrd over the past year. Their contribution was much valued and they remain committed to the future growth of Gaelic."

Is dòcha nach b' e seo a' bhliadhna a b' fhasa don Bhòrd, ach b' e bliadhna mhath a bha innte airson na Gàidhlig. Tha mi misneachail gun urrainn dhuinn adhartas math a dhèanamh le taic leantainneach bho Riaghaltas na h-Alba, leis na leasachaidhean a thathas air stèidheachadh taobh a-staigh a' Bhùird agus leis na structairean ùra a thèid a chruthachadh. Cuideachd, bu chaomh leam smaoinichadh gum faigheadh sinn dòighean air ùidh a chumail agus a thogail am measg a' phobail anns na diofar choimhearsnachdan a tha air feadh Alba agus thall thairis, agus gum bi iad airson pàirt a ghabhail ann a bhith a' dèanamh cinnteach gun tig ath-bheòthachadh air ìre cleachdaidh a' chàin. Tha sin gu mòr an urra riutha fhèin agus feumaidh sinn daoine a bhrosnachadh gus a' Ghàidhlig a chleachdadh anns gach suidheachadh, agus greimeachadh air gach cothrom.



Art MacCàrmaig
Cathraiche Eadar-amail



It has not, perhaps, been the easiest of years for the Bòrd, but it has been a good one for Gaelic. I am confident that with the continued support of the Scottish Government, the improvements put in place within Bòrd na Gàidhlig, the organisation and the restructuring that will ensue from that, we will begin to make real progress, and I would like to think that we will find ways to ensure that people in all sorts of communities across Scotland and abroad remain enthusiastic about Gaelic and want to participate in ensuring a turnaround in its level of use. That is largely in their own hands, and we must encourage people to use Gaelic in all situations, and at every opportunity.



Arthur Cormack
Interim Chairman



Ro-ràdh a' Cheannaird an Gníomh

Is e bliadhna thrang, làn chothroman agus atharrachaidhean a tha air a bhith ann do Bhòrd na Gàidhlig. Tha adhartas math air a dhèanamh ann am fàs a' chàin agus ann a bhith a' togail aire dhaoine chun nam pròiseactan is nan iomairtean a tha a' dol air adhart air feadh na dùthcha.

Tha am Bòrd air a chuid ùine agus ghoireasan a chleachdadh gus leantainn air a' cur Plana Nàiseanta na Gàidhlig an gnìomh agus ann a bhith a leasachadh Planaichean Gàidhlig nam buidhnean poblach. Gu ruige seo, tha na planaichean aig Pàrlamaid na h-Alba, Comhairle na Gàidhealtachd, Comhairle nan Eilean Siar agus Comhairle Earra-Ghàidheal is Bhòid air a bhith air an aontachadh; agus tha iad sin ag obair a dh'ionnsaigh barrachd Gàidhlig a chleachdadh anns na buidhnean aca agus gus barrachd sheirbheisean a thabhann sa Ghàidhlig. Tha Riaghaltas na h-Alba, Comhairle Bhaile Ghlaschu, Ùghdarras Theisteanas na h-Alba, Ionnsachadh agus Teagasg na h-Alba, Comhairle Mhaoineachaidh na h-Alba, Luchd-sgrùdaidh na Bànrigh airson Foghlam agus Comhairle Bhaile Dhùn Èideann trang ag ullachadh am planaichean a thèid air beulaibh a' Bhùird airson aontachadh anns a' bhliadhna a tha ri teachd.

Tha buileachadh na Ro-innleachd Nàiseanta airson Foghlam Gàidhlig a chaidh a mhìneachadh ann am Plana Nàiseanta na Gàidhlig air adhartas math a dhèanamh. Thairis air a' bhliadhna a chaidh seachad ghabh Buidheann Stiùiridh Nàiseanta airson Foghlam Gàidhlig, air a bheil riochdairean bho na prìomh bhuidhnean nàiseanta a tha an lùib foghlaim, an t-uallach airson co-òrdanachadh agus ceannas air buileachadh na ro-innleachd seo. Tha mi den bheachd gum bi buaidh mhòr aig a' Bhuidheann Stiùiridh Nàiseanta air ionnsachadh na Gàidhlig agus leasachadh sna bliadhnaichean a tha ri teachd.

Anns an Fhaoilleach, dh'fhosgail am Prìomh Mhinistear, Ailig Salmond, Bun-sgoil Ghàidhlig Inbhir Nis gu h-oifigeil, a' chiad sgoil Ghàidhlig a chaidh a togail a dh'aona ghnothaich airson foghlam Gàidhlig a thoirt seachad ann an Alba. Tha an sgoil stèidhte ann an Inbhir Nis le seachd seòmraichean-teagaisg agus àitichean coitcheann agus chaidh a dealbh gus am b' urrainnear suas ri 150 sgoilear oideachadh innte. Tha sinn airson gum bi i seo mar aon de dh'iomadh sgoil Ghàidhlig ùr air feadh na h-Alba. Mu thràth tha Comhairle na Gàidhealtachd air gabhail ris an amas seo agus thathas a' sgrùdadh nan cothroman a tha ann agus sgoiltean ùra a bhith ann an Loch Abar agus ann am Port Rìgh. Tha am Bòrd a' cur làn thaic ris an leasachadh adhartach seo agus thathar ag obair leis a' Chomhairle air an iomairt thogarrach foghlaim seo.

Acting Chief Executive's Foreword

It has been a busy year of change and opportunity for Bòrd na Gàidhlig. Positive progress has been made in growing the language and raising awareness of the range of projects and initiatives that are underway across the country.

The Bòrd has focused its time and resources on the continued implementation of the National Plan for Gaelic and of the development of Gaelic Language Plans by public bodies. To date, the Scottish Parliament, The Highland Council, Comhairle nan Eilean Siar, and Argyll and Bute Council have had their plans approved and they are working to increase the use of Gaelic throughout their organisations and increase access to their services through Gaelic. Meanwhile, the Scottish Government, Glasgow City Council, Scottish Qualifications Authority, Learning and Teaching Scotland, Scottish Funding Council, Her Majesty's Inspectorate of Education and City of Edinburgh Council are busy preparing plans that will be put before the Bòrd for approval in the coming year.

The implementation of National Gaelic Education Strategy set out in the National Plan for Gaelic has been progressing well. Over the last year the National Gaelic Education Steering Group, with representation from all the key national education organisations, undertook the coordination and implementation of this strategy. I believe that this National Steering Group will have a profound effect on the future of Gaelic learning and development in the coming years.

In January, Rt Hon Alex Salmond MSP, First Minister of Scotland officially opened Bunsgoil Ghàidhlig Inbhir Nis, the first purpose built dedicated Gaelic school in Scotland. Based in Inverness, the school has seven classrooms and associated communal space for a maximum roll of 150 pupils. We want this to be one of many new Gaelic schools across Scotland. Already The Highland Council has embraced this goal and is investigating the possibility of new schools in the Lochaber and Portree areas. The Bòrd is fully supportive of this ambitious development and is working with the council on this exciting education initiative.



RO-ràdh a' cheannaird an gnìomh Acting Chief Executive's foreword



Tha ìre cànan agus cultair na cloinne a tha a' tighinn a-steach do dh'fhoghlam tro mheadhan na Gàidhlig gu math measgaichte - tha grunnan aca le ìre de dh'fhileantas agus tha Gàidhlig ga bruidhinn san dachaigh agus tha iad a' faighinn eòlais air a' chultar san dachaigh agus sna coimhearsnachdan; tha feadhainn eile ann nach eil idir fileanta agus feadhainn eile aig nach eil ach beagan fhacail agus abairtean. Chan eil teagamh sam bith ann ged-tà nach eil iarrtas airson foghlam tro mheadhan na Gàidhlig a' fàs agus tha seo gu math misneachail dhuinn uile.

Tron bhliadhna tha tòrr air a bhith sna meadhanan mur deidhinn air diofar chuspairean. Gu mì-fhortanach, mar a bhiodh dùil, cha robh a h-uile càil a thàinig am bàrr fàbharach, ach 's e tha soilleir gu bheil a' Ghàidhlig na cuspair chudromach airson deasbad air feadh nam meadhanan agus chan eil dòigh ann nach bi sin gus buannachd a' chànain ann a bhith a' togail a h-inbhe 's a cultair.

Le taic-airgid bhon Bhòrd, thàinig grunn phròiseactan le inbhe àrd gu buil thairis air a' bhliadhna seo. Am measg nam pròiseactan bha goireasan dà-chànanach aig Ionad-tadhail Blàr Chùl Lodair agus leasachadh air a' chùrsa-bogaidh Ùlpan airson ionnsachadh inbheach. Thàinig farsaingeachd de phròiseactan a-steach bho bhuidhnean coimhearsnachd gu Maoin Phròiseactan Togail & Cleachdaidh Bhòrd na Gàidhlig, a' sealltainn gu bheil iarrtas ann airson pròiseactan a dh'àrdachas a' Ghàidhlig san dachaigh agus am measg na h-òigridh. Mu dheireadh, chaidh buidheann de bhuill agus luchd-obrach Bhòrd na Gàidhlig air turas gu prìomh oifisean Bhòrd na Cuimris ann an Cardiff agus gu Seanadh na Cuimrigh airson ionnsachadh mu na dòighean as fheàrr leasachadh cànan a thoirt air adhart.

Aig an àm a thathar a' sgrìobhadh seo, tha daoine a' coimhead air adhart ri Sianal Ùr Didseatach na Gàidhlig a bhith ga chur air bhog agus 's e gnothach anabarrach math a tha seo airson na Gàidhlig, airson Alba agus airson craoladh. Tha seo a' toirt togail mhòr do luchd-labhairt na Gàidhlig ach cuideachd don feadhainn a tha taiceil dhi agus a tha airson a h-ionnsachadh. Tha Bòrd na Gàidhlig a' coimhead air adhart ri bhith ag obair gu dlùth leis a' BhBC agus le MG Alba anns na mìosan a tha ri teachd gus an urrainn dhuinn ar dìcheall a dhèanamh gus am bi an iomairt ùr chudromach is thogarrach seo soirbheachail.

The linguistic and cultural backgrounds of children coming into Gaelic Medium education is diverse- many already have a degree of fluency and are exposed to the language and culture at home and in their communities; others have limited fluency and some only a few words and phrases. There is no doubt, however, that the demand for Gaelic education across Scotland is growing and this can only be of huge encouragement to us all.

During the year we received widespread media coverage on a range of issues. Unfortunately, not all coverage is positive of course, but what is clear is that Gaelic is a hot topic for debate across the media and that can only be positive in terms of raising the profile of our language and culture.

A number of high profile Bòrd funded projects came to fruition this year. These included the new bilingual facilities at the Culloiden Battlefield Centre and the development of the intensive Gaelic adult learning programme Ùlpan. A diverse range of community groups submitted applications to the Bòrd's Togail & Cleachdadh Gaelic Projects Fund, illustrating demand for support for new projects to promote Gaelic in the home and among young people. Finally, a group of Bòrd na Gàidhlig board members and staff visited the Welsh Language Board's headquarters in Cardiff and attended the Welsh Assembly to look at models of good practice for promoting language development.

The launch of the new Gaelic digital television channel is imminent at the time of writing and is a tremendous outcome for Gaelic, for Scotland and for broadcasting. It is a marvellous boost not only for those who already speak Gaelic but also for those who support and who want to learn the language. Bòrd na Gàidhlig looks forward to working closely with both the BBC and the MG Alba in the months ahead to do all we can to help ensure the success of this important and exciting new venture.

Tha Bòrd na Gàidhlig air iomadh atharrachadh fhaicinn thairis air a' bhliadhna. Bu chaomh leam gu pearsanta taing a thoirt do ar seann Cathraiche Mata MacIomhair agus do Choinneach Moireach, an t-Àrd-oifigear a bha againn airson an obair a rinn iad agus airson an taic a nochd iad. Tha mi an dòchas gun urrainn dhuinn, anns a' bhliadhna a tha romhainn, adhartas math a dhèanamh ann a bhith a' buileachadh phrìomhachasan a' Phlana Nàiseanta; seo le bhith a' leantainn oirnn a' brosnachadh agus a' cumail taic ris a' choimhearsnachd Ghàidhlig agus na buidhnean Gàidhlig, a tha deatamach gus na prìomhachasan seo a libhrigeadh gu soirbheachail. Cumaidh sinn oirnn ann a bhith eudmhor gus adhartachadh togail agus cleachdadh na Gàidhlig a bhrosnachadh air feadh na h-Alba.

Rosemary Nic a' Bhàird
Ceannard an Gníomh

There have been many changes throughout the year for Bòrd na Gàidhlig. I would like to personally thank our former Chairman, Matthew MacIver and our former Chief Executive, Kenneth Murray for their efforts and support throughout the year. I hope that in the coming year, we can make good progress with the implementation of the National Plan priorities by continuing to provide support and encouragement for the many Gaelic community and Gaelic organisations who are critical to the successful delivery of these priorities. We will remain dedicated to promoting the acquisition and use of the Gaelic language throughout Scotland.

Rosemary Ward
Acting Chief Executive





Foghlam agus Ionnsachadh

Bhon uiridh tha iomadh leasachadh cudromach air a bhith ann am Foghlam Gàidhlig. Tha sin a' gabhail a-steach am Prìomh Mhinistear a bhith a' fosgladh Bun-sgoil Ghàidhlig Inbhir Nis gu h-oifigeil, a' chiad sgoil Ghàidhlig a chaidh a togail a dh'aona ghnòthaich ann an Alba. Tha iarrtas airson Foghlam tro Mheadhan na Gàidhlig ag èirigh a-rithist agus tha barrachd sgoilearan na bha a-riamh a' faighinn an cuid fhoghlaim tron Ghàidhlig agus chaidh a' chiad Bhuidheann Stiùiridh Nàiseanta airson Foghlam Gàidhlig a stèidheachadh.

Thòisich iarrtas airson clasaichean tro mheadhan na Gàidhlig ann an 1985 nuair a dh'fhosgail a' chiad aonad Ghàidhlig ann am Bun-sgoil Sir Iain MacSuail, Glaschu agus Bun-sgoil a' Mheadhain, Inbhir Nis. A-nis ann an 2008, le teirm ùr air tòiseachadh, tha còrr air 2,161 a' faighinn foghlam tro mheadhan na Gàidhlig sa bhun-sgoil.

Tha na h-ùghdarrasan ionadail againn a' clàradh gu bheil an àireamh chloinne ann am Foghlam tro Mheadhan na Gàidhlig tro na roinnean gu lèir a' dol an-àirde. An-dràsta tha 718 neach-cloinne clàraichte ann am foghlam ro-sgoile. Tha Comhairle nan Sgoiltean Àraich (CNSA) a' ruith chròileagan a bhios a' toirt foghlam Gàidhlig do chloinn òga agus tha còrr is 100 cròileagan clàraichte leis a' bhuidhinn.

Tha an àireamh de sgoilearan àrd-sgoile a tha a' dèanamh Gàidhlig (Fileantaich) air èirigh bho 945 ann an 06/07 gu 968. A thuilleadh air sin tha na h-àireamhan airson Foghlam Luchd-ionnsachaidh na Gàidhlig fhathast a' fàs le 2,733 sgoilear ann an àrd-sgoiltean na h-Alba a' leantainn chùrsaichean airson Gàidhlig ionnsachadh. Bha 2,696 sgoilear clàraichte ann an 06/07. Tha ìre cànan agus cultair na cloinne a tha a' tighinn a-steach do dh'fhoghlam tro mheadhan na Gàidhlig gu math measgaichte - tha grunnan aca le ìre de dh'fhileantas agus tha Gàidhlig ga bruidhinn san dachaigh agus tha iad a' faighinn eòlas air a' chultar san dachaigh agus sna coimhearsnachdan; tha feadhainn eile ann nach eil idir fileanta agus feadhainn eile aig nach eil ach beagan fhacail is abairtean.

Education and Learning

Since last year many significant new developments were achieved in Gaelic education including our First Minister officially opening Bunsgoil Ghàidhlig Inbhir Nis in Inverness, the first purpose built Gaelic medium school in Scotland. The demand for Gaelic Medium Education (GME) is on the increase again, with more pupils than ever accessing their education through the Gaelic language and the inaugural National Gaelic Education Steering Group has been established.

Demand for Gaelic Medium classes began in 1985 with the opening of the first Gaelic medium unit in Sir John Maxwell Primary School, Glasgow and Central Primary School, Inverness. Now in 2008, as the new school term begins, there are more than 2,161 pupils accessing Gaelic Medium primary education.

Our local authorities continue to record an increase in the number of pupils accessing Gaelic Medium Education across the sectors. There are currently 718 children registered for Gaelic pre-school education. Comhairle nan Sgoiltean Àraich (CNSA) provide Croileagan (playgroup) and early years' Gaelic provision and has over 100 registered groups.

The number of pupils studying Gàidhlig (Fluent Speakers) at secondary level, has increased to 968 from 945 recorded in 06/07. Additionally figures for Gaelic Learners Education (GLE) continue to grow, with 2,733 pupils now studying Gaelic learners' courses in secondary schools across Scotland compared with 2,696 recorded in 06/07. The linguistic and cultural backgrounds of children coming into Gaelic Medium education is diverse - many already have a degree of fluency and are exposed to the language and culture at home and in their communities; others have limited fluency and some only a few words and phrases.



foghlam agus ionnsachadh
education and learning

Tha Riaghaltas na h-Alba air maoinachadh a chur a-steach do dh'iomairt Luchd-ionnsachaidh na Gàidhlig anns na Bun-sgoiltean (GLPS). Tha seo ag amas air beagan teagaisg ann an Gàidhlig a thoirt do chloinn bun-sgoile air feadh na h-Alba. Thathar air tuairmse a dhèanamh gu bheil mu 6,000 sgoilear air an teagasg tro GLPS. Chaidh a' chiad Cho-labhairt aig GLPS a chumail ann an Oilthigh Shruighlea anns an Ògmhios '08 far an tug Mata MacIomhair seachad òraid far an tuirt e gur e iomairt ùr-ghnàthach, chruthachail agus mac-meanmnach a bh' ann an GLPS airson a' Ghàidhlig fhosgladh a-mach do bharrachd luchd-teagaisg agus do bharrachd sgoilearan.

San Fhaoilleach '08, dh'fhosgail Alex Salmond gu h-oifigeil Bun-sgoil Ghàidhlig Inbhir Nis, a' chiad sgoil Ghàidhlig a chaidh a togail a dh'aona ghnòthaich airson foghlam Gàidhlig a thoirt seachad ann an Alba. Tha seo stèidhte ann an Inbhir Nis. Tha seachd seòmraichean-teagaisg san sgoil agus àitichean coitcheann cuideachd agus chaidh a dealbh gus am b' urrainnear suas ri 150 sgoilear oideachadh innte. Tha sgoil-àraich cuideachd san sgoil agus tha goireas cùram-chloinne slàn innte. Tha talla ioma-ghoireas innte le suidheachain gluasadach, raon spòrs agus Seòmar airson Goireasan Phàrantan. Thathar an dùil gun tèid an sgoil a chleachdadh gu mòr airson tachartasan Gàidhlig agus le buidhnean Gàidhlig ann an coimhearsnachd Inbhir Nis.

Anns a' Phlana Nàiseanta ghabh Bòrd na Gàidhlig an t-uallach a thaobh Buidheann Stiùiridh Nàiseanta airson Foghlam Gàidhlig a stèidheachadh a cho-òrdanaicheadh agus aig am biodh ceannas buileachaidh Ro-innleachd Foghlam Nàiseanta agus a bheireadh comhairle air foghlam agus air leasachaidhean poileasaidh. Tha a' Bhuidheann Stiùiridh Nàiseanta airson Foghlam Gàidhlig a-nis air a stèidheachadh agus tha na prìomh bhuidhnean a tha an lùib foghlam Gàidhlig air an riochdachadh air a' bhuidhinn agus tha iad a' cur ri libhrigeadh na Ro-innleachd Foghlam Gàidhlig Nàiseanta.



The Scottish Government has invested in a Gaelic Learners in the Primary School (GLPS) initiative to provide primary pupils from schools the length and breadth of Scotland with some basic Gaelic language instruction. It is estimated that approximately 6,000 pupils are being taught through GLPS. The inaugural GLPS conference took place at Stirling University in June '08 where Matthew MacIver delivered a speech which commended the GLPS programme as an innovative, creative and imaginative way of opening Gaelic to more teachers and to more pupils.

In January 08, Alex Salmond officially opened Bunsgoil Ghàidhlig Inbhir Nis, the first purpose built Gaelic medium school in Scotland. Based in Inverness. The school, with seven classrooms and associated communal space has been designed for a maximum roll of 150 pupils. The school includes a nursery which incorporates a wrap-around childcare facility. There is also a multi-purpose hall, with retractable seating, a sports pitch and Parental Resource Room. The school is expected to become a focus for Gaelic events and organisations in the Inverness community.

Bòrd na Gàidhlig took responsibility in the National Plan for Gaelic to lead a National Gaelic Education Steering Group to coordinate and oversee the implementation of the National Education Strategy and inform education guidance and policy developments. The National Gaelic Education Steering Group is now established and all the key players in Scottish education are represented on the group and contributing to the delivery of the National Gaelic Education Strategy.

Mhol a' Bhuidheann Stiùiridh gum biodh còig buidhnean-obrach air an stèidheachadh; agus chaidh sin a dhèanamh. Tha iad air coinneachadh agus tha prìomhachasan aca air obrachadh a-mach.

- Buidheann-obrach Foghlam Gàidhlig Luchd-ionnsachaidh
- Buidheann-obrach Luchd Fastaidh agus Solar Luchd-teagaisg Gàidhlig
- Buidheann-obrach Foghlam Adhartach agus Foghlam Àrd-ìre Gàidhlig
- Buidheann-obrach Dealbhadh Curraicealam Gàidhlig Àrd sgoile
- Buidheann-obrach Ghoireasan, Fhaclan agus Eadar theangachaidh

Tha rannsachadh ùr agus freagarrach riatanach airson adhartas a dhèanamh ann an Gàidhlig agus tha am Buidheann Stiùiridh agus na buidhnean-obrach air sreath de sgrùdaidhean agus rannsachaidhean a chomharrachadh air a bheil iad airson gluasad. Tha an liosta gu h-ìosal a' comharrachadh cuid de na sgrùdaidhean air a bheilear air tòiseachadh:

- **Suirbhidh nàiseanta** den h-uile neach-teagaisg Gàidhlig a thàinig a-steach bho thòisich am prògram inntigidh
- **Sgrùdadh nàiseanta air luchd-teagaisg le Gàidhlig** nach eil ag obair ann am Foghlam tro Mheadhan na Gàidhlig airson faicinn a bheil iad airson a dhol an sàs ann am FMG.
- **Suirbhidh de mhodalan Foghlaim tro Mheadhan na Gàidhlig a tha rim faighinn ann an Alba**
- **Ath-sgrùdadh farsaing air Foghlam tro Mheadhan na Gàidhlig sna h-ìrean Tràth**

The Steering Group recommended the establishment of five working groups which have been established and have met to agree immediate priorities.

- Gaelic Learners Education Working Group
- Gaelic Teacher Recruitment & Supply Working Group
- Gaelic Further and Higher Education Working Group
- Gaelic Secondary Curriculum Design Working Group
- Resources, Terminology and Translation Working Group

Relevant up-to-date research evidence is critical to inform the way forward with Gaelic and both the Steering Group and workings groups have identified a range of surveys and research studies that they wish progressed. The list below reflects some of the surveys initiated recently:

- a **national tracking survey** of all Gaelic teachers who have entered the profession since the introduction of the induction programme
- a national **audit on Gaelic speaking teachers** not currently employed in GME to determine whether they are interested in transferring to GME
- a survey of existing **GME models in Scotland**
- a comprehensive **review of Gaelic Early Years Education**

Prìomh nithean

- A' leantainn chòmhradh eadar Oifigear nam Meadhanan agus Dàimhean Poblach, Manaidsear Foghlam Bhòrd na Gàidhlig agus an Times Education Supplement Scotland (TESS) tha TESS air aontachadh duilleag naidheachdan Gàidhlig le colbh a chur a-steach gu cunbhalach. Nochdaidh an duilleag le naidheachdan Gàidhlig dà thuras tro theirm na sgoile le urrasachd bhon Bhòrd. Bidh a' chiad duilleag Gàidhlig a' nochdadh ann an TESS san t-Sultain 2008 aig an aon àm agus a bhios Fèis Ionnsachaidh na h-Alba a' dol air adhart.
- San Lùnastal 2007 thòisich 18 luchd-teagaisg deuchainniche bun-sgoile agus 14 luchd-teagaisg deuchainniche àrd-sgoile a' chiad bhliadhna aca ann an teagasg. San Lùnastal 2008, tòisichidh còignear luchd-teagaisg deuchainniche bun-sgoile agus còignear luchd-teagaisg deuchainniche àrd-sgoile san dreuchd.
- Tha an t-Oifigear Fastaidh Luchd-teagaisg na Gàidhlig air tadhal air grunn sgoiltean agus oilthighean air feadh na h-Alba airson teagasg Gàidhlig adhartachadh mar dhreuchd. Agus ann an 2008 bithear air a dhol gu 11 fhèilltean dreuchd ionadail agus nàiseanta agus fèilltean dhreuchd ionadail.
- Thèid làrach-lìn làn fiosrachaidh www.gaelicteaching.com a chur air bhog aig an Fhèis Ionnsachaidh san t-Sultain 2008 aig an aon àm agus a thèid iomairt mhòr shanasachd a chur air dòigh gus aire a thogail mu theagasg na Gàidhlig agus airson cur ris na h-àireamhan a tha a' dol a-steach airson teagasg ann am Meadhan na h-Alba.
- Tha Oilthigh Obar Dheathain air cùrsa ùr tarraingeach a chur air chois airson oileanaich a tha airson Gàidhlig a theagasg sna h-àrd-sgoiltean – **M.A./M.A.(le Urram) ann an Gàidhlig le Foghlam**. Tha an ceum ùr seo, a mhaireas ceithir bliadhna, a' toirt cothrom do dh'oileanaich ionnsachadh mun chànan aig an aon àm agus tha iad ag ionnsachadh mu theagasg. Is e co-obrachadh eadar Oilthigh Obar Dheathain, Sabhal Mòr Ostaig agus Colaiste Chaisteil Leòdhais a tha seo.
- Tha Bòrd na Gàidhlig air maoin a chur a-steach do phrògram ionnsachaidh airson inbhich, Ùlpan, agus 's e Cli Gàidhlig, a' bhuidheann nàiseanta le uallach airson luchd-ionnsachaidh na Gàidhlig, a tha a' buileachadh agus a' clàradh an dòigh teagaisg shoirbheachail seo.

Highlights

- Following negotiations with Bord na Gàidhlig's Media and PR Officer and Education Manager, the Times Education Supplement Scotland (TESS) has agreed to print a regular Gaelic news page and comment piece in Gaelic. The Gaelic news page will appear twice a school term and will be sponsored by the Bòrd. The first Gaelic feature in TESS will be launched to coincide with the Scottish Learning Festival in September 2008.
- In August 2007 a total of 18 primary probationer teachers and 14 secondary probationers began their first year of teaching. In August 2008, five primary probationer teachers and five secondary probationers will enter the profession.
- The Gaelic Teacher Recruitment Officer continues to visit a range of schools and universities throughout Scotland to highlight and promote Gaelic teaching as a career and in 2008 will attend 11 national and local career events.
- A new informative website www.gaelicteaching.com will be launched at the Learning Festival in September 08 alongside, as part of a major publicity campaign to raise awareness of Gaelic teaching and encourage recruitment in the Central Scotland council areas.
- Aberdeen University has introduced an attractive new course for students wishing to pursue a career in Gaelic secondary teaching - **M.A./M.A. (Hons) in Gaelic with Education**. This new 4 year degree allows students to combine language study with gaining a teaching qualification through a unique collaboration between the University of Aberdeen, Sabhal Mòr Ostaig and Lews Castle College.
- Bòrd na Gàidhlig has invested in the development of an intensive Gaelic adult learning programme called Ùlpan and the implementation and registration of this successful language learning medium is being coordinated by Cli Gàidhlig, the national organisation with responsibility for learners of Gaelic.



planadh cànan
language planning

Planadh Cànan

Tha planadh cànan a' toirt stiùireadh do cho-dhùnidhean agus do dh'obair air feadh raon leasachaidh na Gàidhlig. Tha Plana Nàiseanta na Gàidhlig airson gun tèid gnìomhan a dhèanamh agus maoin a thoirt seachad a dh'ionnsaigh nan ceithir raointean de phlanadh cànan: a' togail cànan (ga sgaoileadh tro na ginealaich agus ga ionnsachadh), a' cleachdadh cànan (ga cur gu feum nas trice agus ann am barrachd shuidheachaidhean), inbhe cànan (a' cur meas oirre, ga faicinn 's ga cluinntinn) agus corpus cànan (ga cuideachadh coinneachadh ri dleasan agus feumalachdan ùra).

Ri linn Achd na Gàidhlig (Alba) 2005 fhuair Bòrd na Gàidhlig cumhachd a bha gu math cudromach airson planadh cànan agus b' e sin cothrom brath a chur gu buidhnean poblach ann an Alba, ag iarraidh orra planaichean Gàidhlig ullachadh agus a chur an gnìomh. Fhuair sia ùghdarrasan a bha fìor chudromach a thaobh seirbheisean agus inbhe na Gàidhlig fios ann an 2006-7, agus lean an co-obrachadh tro 2007-08 fhad 's a bha na Planaichean seo gan ullachadh. Chaidh trì de na Planaichean seo a chur a-steach chun Bhùird tron bhliadhna às dèidh do Chomhairle na Gàidhealtachd, Comhairle Earra-Ghàidheal is Bhòid agus Comhairle nan Eilean Siar co-chomhairlean poblach a chumail. Dh'aontaich am Bòrd ris na trì planaichean. Lean an obair air Planaichean Pàrlamaid na h-Alba, Iomairt na Gàidhealtachd 's nan Eilean agus Riaghaltas na h-Alba.

Tha na trì planaichean aontaichte aig na h-Ùghdarrasan Ionadail air an dealbh gus luchd na Gàidhlig agus ìre a' chànan anns na sgìrean a thoirt air adhart. Am measg nan rùintean inntinneach a bha sna planaichean, bha a bhith ag amas air sgoiltean fa leth Gàidhlig, ìomhaigh chorporra dà-chànanach, inbhe a' chànan ann an seirbheisean agus le luchd-obrach a thogail, agus a bhith ag àbhaisteachadh Foghlam tro Mheadhan na Gàidhlig.

Language Planning

Language planning informs decisions and practice across Gaelic development. The National Plan for Gaelic focuses funding and activity on the four areas of language planning, acquisition (passing on the language and learning it), usage (using it more often and in more situations), status (valuing it and seeing and hearing it) and corpus (helping it adapt to new roles and demands).

One of the major tools of language planning available to Bòrd na Gàidhlig under the Gaelic Language (Scotland) Act 2005 is its power to issue to Scottish public authorities notification of a requirement to prepare and implement Gaelic Language Plans. Six authorities of major significance to Gaelic services and status were notified in 2006-7, and co-operation was maintained in 2007-8 during the preparation of these Plans. Three of these Plans were submitted to the Bòrd during the year following public consultations by the Highland Council, Argyll & Bute Council and Comhairle nan Eilean Siar. All three have now been approved by the Bòrd. Preparation continued on the Plans of the Scottish Parliament, Highlands & Islands Enterprise and the Scottish Government.

The three approved local authority plans, designed to develop their respective Gaelic clientele bases and levels of Gaelic provision, variously feature such noteworthy commitments as aiming for further stand-alone Gaelic schools, bilingual corporate image, a profile for Gaelic as a functional language in services & workforce, and progressive mainstreaming of Gaelic Medium Education.

Thathas air conaltradh a chumail ri ùghdarrasan poblach eile mu choinneamh nam brathan a tha fhathast ri dhol a-mach. Thathas an dùil gun tèid dà shreath de bhrathan a-mach ann an 2008-09 agus gum bi iad a' gabhail a-steach ùghdarrasan ionadail, buidhnean foghlaim, seirbheisean slàinte, buidhnean còmh-dhail, buidhnean dualchais agus gnìomhachasan air an tuath. A thuilleadh air an sin, chaidh comhairle air poileasaidhean Gàidhlig a thoirt seachad do dh'ùghdarrasan nach eil ainmichte taobh a-staigh a' phrògram brathaidh a chaidh fhoillseachadh, no buidhnean poblach eile ann am Breatainn a tha taobh a-muigh solar Achd na Gàidhlig.

Chùm Bòrd na Gàidhlig orra a' riaghladh Maoin Gnìomhachais Achd na Gàidhlig a fhuaras bho Riaghaltas na h-Alba airson cuideachadh le leasachadh agus libhrigeadh nam Planaichean Gàidhlig. Tha luach £1.4 millean anns an Stòras seo gach bliadhna. is e buidhnean leithid ùghdarrasan ionadail a bhios a' faighinn tabhartas airson Planaichean Gàidhlig ullachadh no a chur an sàs. Bidh pròiseactan dhen t-seòrsa seo a' gabhail a-steach clasaichean fiosrachaidh air Gàidhlig do luchd-obrach agus trèanadh do dh'oidean a libhrigeas cùrsaichean Ùlpan, soidhnichean agus foillseachaidhean dà-chànanach, làraich-lìn agus inbhe dà-chànanach a chruthachadh, ag àbhaisteachadh ainmean àite agus ainmean sràidean, sgrùdadh air sgilean sa Ghàidhlig agus na feumalachdan, uidheam eadar-theangachaidh mar-aon, tachartasan agus spòrs do sgoilearan Gàidhlig, agus DVD airson taic a thoirt do Ghàidhlig san dachaigh. Chaidh dearbhadh ann an Ath-sgrùdadh Maoineachaidh an Riaghaltais 2007 gum maireadh an taic-airgid seo fad trì bliadhna eile.

Chaidh na ciad cheumannan a ghabhail gus Comataidh Rannsachaidh a stèidheachadh airson obair a dh'ionnsaigh a' phrògram rannsachaidh air an deach iomradh a thoirt sa Phlana Nàiseanta agus airson poileasaidh a dhealbh gus coinneachadh ri cothroman rannsachaidh agus sgrùdaidh, agus iarrtasan agus feumalachdan, ris nach robh dùil. Chaidh taisbeanaidhean a dhèanamh air cùisean planaidh cànan, gu sònraichte goireasan mineachaidh dualchais.

Communication has been established with other public authorities in advance of notification, with a further two tranches of notices planned for 2008-9, encompassing local authorities, education bodies, health services, transport providers, heritage organisations and rural industries. Furthermore, advice has been provided on Gaelic policy to authorities not yet included in the published notification programme or UK bodies excluded from the provisions of the Gaelic Act.

Bòrd na Gàidhlig continued to administer a Gaelic Language Act Implementation Fund provided by the Scottish Government to assist in the development of capacity to deliver on the emerging mesh of Gaelic Language Plans, at a value of £1.4 million per year. Benefactors are typically public authorities preparing or beginning to implement a Gaelic Language Plan, with such projects as Gaelic awareness classes for staff and training of Ùlpan course tutors, bilingual signage and publications, of branding and website bilingualisation, standardisation of place and street names, audit of Gaelic skills and capacity needs, simultaneous translation equipment, Gaelic pupil events and sport, and a DVD for support of Gaelic in the family home. It was confirmed in the 2007 Governmental Spending Review that this fund would continue for a further three years.

The first steps were taken in establishing a Research Committee to take forward the research programme outlined in the National Plan for Gaelic and to determine a policy for response to unforeseen research and survey opportunities, needs and requests. Presentations were made on language planning issues, in particular to heritage interpretation fora.



Leasachadh

Is e clach-mhìle chudromach a bha ann don Ghàidhlig ann an Alba nuair a chaidh a' chiad Phlana Nàiseanta na Gàidhlig a chuir air bhog anns a' Mhàrt 2007. Bha am plana a' sealltainn na slighe air adhart airson na h-ath chòig bliadhna gus am biodh a' Ghàidhlig tèarainte anns an àm ri teachd. Tha buidhnean anns an roinn seo a-nis ga chur an sàs.

Tha Bòrd na Gàidhlig ag amas air an ro-innleachd mhòr agus amasan a' Phlana Nàiseanta a cheangal ri leasachadh Gàidhlig shoirbheachail ann an dachaighean agus coimhearsnachdan air feadh na h-Alba. Tron bhliadhna tha e air a' bhith ag obair gu dlùth le chom-pàirtichean libhrigidh gus obair agus goireasan a chur a-steach do na raointean aig a bheil prìomhachas leithid na h-ealain, clò-bhualadh, òigridh, pàrantan agus luchd-ionnsachaidh a' chànan. Aig deireadh an latha leis an obair seo thathas an dùil gun tig com-pàirteachas leantainneach a chiallaicheas gum bi prìomh eileamaidean a' phlana air an libhrigeadh ann an dòigh èifeachdach. Tha am pròiseas seo air a neartachadh tro thaic agus tro aontaidhean airgid ioma-bhliadhna eadar am Bhòrd agus na com-pàirtichean libhrigidh.

Pròiseactan Bun-structarail

Le taic-airgid bhon Bhòrd, thàinig grunn phròiseactan le inbhe àrd gu buil thairis air a' bhliadhna, nam measg bha goireasan dà-chànanach aig Ionad Blàr Chùl Lodair.

Anns an ionad gheibhear fear de na siostaman faicsinneach-fuaimneach Gàidhlig-Beurla as adhartaiche ann an Alba. Tron Ghàidhlig cluinnear aithrisean ceart eachraidheil bho phearsachan a bh' ann aig an àm. A thuilleadh air an sin tha dà stèisean iomairt dà-chànanach ann a tha a' toirt cothrom don neach-tadhail blasad faicsinneach-fuaimneach fhaighinn de na bha a' dol air adhart a' tighinn suas chun bhatail agus na thachair às dèidh làimh.

Tha bòrd a' bhatail mar phrìomh phàirt den taisbeanadh. Tha am bòrd a' toirt fiosrachadh seachad ann an dòigh a tha beothail air latha a' bhlàir. Faodar seo fhaighinn sa Ghàidhlig no ann am Beurla agus tha e gu math feumail do bhuidhnean tadhail le ùidh sa Ghàidhlig agus do sgoiltean. Tha a' Ghàidhlig cuideachd ri faicinn air làrach a' bhlàir fhèin tro stiùiridhean eileagtronaigeach a tha a' toirt seachad aithrisean Gàidhlig, notaichean firinneach agus òrain bhon àm.

Development

The launch of the first National Plan for Gaelic in March 2007 heralded a historic milestone for the development of the Gaelic language in Scotland. The plan provides a five year route map to help secure the future of Gaelic and is currently being implemented by all the agencies and organisations working in the sector.

Bòrd na Gàidhlig aims to link the overarching strategy and aims of the National Plan with positive Gaelic development in homes and communities across Scotland. Throughout the year it has worked closely with its delivery partners to co-ordinate effort and focus resources on priority areas such as arts, publishing, youth, parents and language learners. Ultimately, this work will lead to a cohesive, partnership based approach to ensure effective delivery of the key project elements of the plan. This process is supported and enhanced through multi-year funding agreements between the Bòrd and its delivery partners.

Infrastructural projects

A number of high profile, infrastructural projects came to fruition during the year with funding from the Bòrd, including bilingual facilities at The Culloden Battlefield Centre.

The centre now provides one of the most sophisticated Gaelic-English audiovisual installations in Scotland. The Gaelic experience includes a range of historically accurate audio accounts by the characters of the time as well as two bilingual campaign stations that provide the visitor with an audiovisual overview of all aspects leading up to the battle right through to the aftermath.

A central feature of the exhibition is the battle table. The table, providing an animated account of the battle on the day, may be viewed in Gaelic or English and is particularly beneficial for group visits by Gaelic interest organisations and schools. The Gaelic experience extends to the battlefield itself through the use of electronic guides that provide the visitor with a mix of Gaelic commentary, factual notes and songs of the period.



Leasachadh
development

Soidhnichean

Chaidh a' Ghàidhlig adhartachadh le bhith a' toirt seachad taic do luchd-còmhdaidh nan aiseagan Caledonian Mhic a' Bhriuthainn. Ann am com-pàirteachas leis a' Bhòrd, chaidh a' chompanaidh an sàs ann an prògram ùrachaidh shoidhnichean air na h-aiseagan agus aig na cidheachan. Thòisich iad cuideachd air beagan fiosrachaidh a thoirt seachad ann an Gàidhlig agus ann am Beurla air gach aiseag a bha a' frithealadh shlighean gu na h-eileanan. Fhuair pròiseactan soidhnichean nas lugha leithid taighean Leabaidh is Bracaist, bùithtean agus goireasan reic eile taic bho sgeama air a riaghladh le Comunn na Gàidhlig. Chuidich seo ann a bhith a' sealltainn do luchd-turais agus do choimhearsnachdan ionadail gu bheil a' Ghàidhlig beò agus a' fàs an dà chuid san roinn phrìobhaidich agus san roinn phoblaich.

Na h-Ealain agus Cultair

Fhuair na h-Ealain agus Cultair na Gàidhlig togail mòr tro A' Ghàidhealtachd 2007. B' e iomairt mhath a bha seo gus cultar na sgìre a thaisbeanadh, far an robh na cultaran traidiseanta agus ùr air am foillseachadh. Dh'obraich Bòrd na Gàidhlig còmhla ris A' Ghàidhealtachd 2007 gus bùithtean-obrach a chur air dòigh airson nam feadhainn a bha an sàs ann an tachartasan gus barrachd feum a dhèanamh den Gàidhlig.

Chaidh co-labhairt nàiseanta a chur air chois airson na feadhainn a bha an sàs sna h-ealain Gàidhlig agus airson an luchd-cleachdaidh ann an ionad ealain An Lanntair ann an Steòrnabhagh. A-mach às a' cho-labhairt, thàinig grunn bhuilean is phrìomh mholaidhean airson an t-slighe air adhart dha na h-Ealain Gàidhlig san àm ri teachd agus àithne airson Com-pàirteachas Leasachaidh nan Ealain Gàidhlig (GASD) gus am biodh iad a' dèanamh barrachd le daoine aig an robh gnothaich sa chùis agus cuideachd gum biodh iad os cionn na pròiseis airson ro-innleachd nàiseanta nan Ealan Gàidhlig a chrìochnachadh. Tha an ro-innleachd a-nis deiseil agus tha Buidheann Comhairleachaidh nan Ealan Gàidhlig Nàiseanta air a bhith air a stèidheachadh.

Signage

The prominence of Gaelic was further supported by ferry operators Caledonian MacBrayne. In partnership with the Bòrd, the company undertook an extensive signage upgrade programme on its fleet of ferries and piers along with the introduction of Gaelic/English announcements on all the ferries serving island routes. Support for signage projects on a smaller scale such as Bed & Breakfast establishments, shops and retail outlets were managed by Comunn na Gàidhlig and helped to spread the message to tourists and local communities that Gaelic is alive and growing in the private sector as well as in public organisations.

Arts & Culture

Gaelic arts and culture were given a significant lift through Highland 2007. This initiative provided an excellent platform from which to celebrate the area's culture, combining traditional and contemporary Highland culture. Bòrd na Gàidhlig teamed up with Highland 2007 by providing workshops for promoters to increase Gaelic within events.

A national conference for practitioners and users of Gaelic arts was hosted at the new An Lanntair arts centre in Stornoway. The conference produced a number of outcomes with key recommendations for the future direction of the Gaelic arts and a mandate for the Gaelic arts development partnership (GASD) to engage with key stakeholders and oversee the process of finalising a national Gaelic arts strategy. The strategy is now complete and a National Gaelic Arts Advisory group has been established.

San Ògmhios chunnacas opera Ghàidhlig Hiort air àrd-ùrlar a bha air leth inntinneach is a fhuair moladh mòr. Chaidh seo a-mach aig an aon àm ann an còig dùthchannan, san Fhraing (Valenciennes), a' Bheilg (Mons), A' Ghearmailt (Dusseldorf), an Ostair (Hallstatt) agus Alba (Steòrnabhagh). Bha gach àite ceangailte ri saideal beò ri Hiort agus chaidh a chraoladh beò air a' BhBC. Bha an tachartas air leth soirbheachail le luchd-aithris, luchd-amhairc is meadhanan air feadh na Roinn Eòrpa. Thàinig grunn rudan eile a-mach às an iomairt, nam measg Ionad Hiort, iomairt bho Opera na h-Alba agus Latha Hiort mar phàirt de phròiseact Tighinn Dhachaigh a dh'Alba 2009.

Lean an Leabhar Mòr, pròiseact ealain a tha a' sealltainn nan ceanglaichean eadar Gàidhlig Alba is Èirinn, air chuairt fhada ann an Èirinn. Thug an taisbeanadh ri chèile 150 bàird, luchd-ealain faicsinneach is luchd-ealain-sgrìobhaidh a chleachd iomhaighean beairteach miotasach, cànan, ceòl is eachdraidh aig a bheil buntanas ri Alba agus Èirinn.

Dràma Ghàidhlig

Tha dùbhlain dhoirbh air thoiseach air dràma Ghàidhlig agus gu h-àraidh an dèidh na buille chruaidh a chaidh fhulang an dèidh do sguir a thoirt maoin bunaiteach don tèatar Gàidhlig Tosg. Ann an oidhirp roinn dràma a chumail a' dol, fhuair grunn thachartasan taic bho Bhòrd na Gàidhlig. Chaidh Mach ann an Deich, fèis dà latha de sgeidsichean Gàidhlig air adhart ann an ionad ealain An Lanntair ann an Steòrnabhagh. Chaidh ullachadh a dhèanamh airson sgoil shamhraidh ùr dràma a chur air chois. Chaidh sgoil shamhraidh dràma airson oigridh a chumail ann am Pòrt Rìgh san Iuchar 2008.

Fo sgèith Fhèisean nan Gàidheal, chaidh Meanbh-chuileag air turas le dràma Ghàidhlig gu sgoiltean air feadh na h-Alba. Chuir Comunn na Dràma air dòigh an fharpais dràma Ghàidhlig bhliadhnail do dhealbhan cluiche le aon sealladh earrann aig Mòd Nàiseanta Loch Abair. Ghabh buidhnean dràma coimhearsnachd bho Uibhist a Tuath, An t-Eilean Sgitheanach agus Inbhir Nis pàirt ann.

In June the ground-breaking and highly regarded Gaelic opera Hiort culminated in five simultaneous performances in France (Valenciennes), Belgium (Mons), Germany (Düsseldorf), Austria (Hallstatt) and Scotland (Stornoway), linked by live satellite connection to St Kilda and was broadcasted live by the BBC. The event was an outstanding success with critics, audiences and media across Europe. Spinoffs from this initiative included a St Kilda centre, a Scottish Opera production and a St Kilda Day as part of the Homecoming Scotland 2009 project.

An Leabhar Mòr, a major artwork that fosters the connections between Gaelic Scotland and Ireland, continued on an extensive exhibition tour of Ireland. The exhibition brought together the work of over 150 poets, visual artists and calligraphers showcasing inspirations drawn from the rich mythology, music language and history streams that are shared between Scotland and Ireland.

Gaelic Drama

Gaelic drama is facing serious challenges and suffered a major setback with the Gaelic theatre company Tosg losing its core funding. In an effort to maintain a presence within the Gaelic drama sector, a number of popular events were assisted by Bòrd na Gàidhlig. Mach ann an Deich, a two day festival of Gaelic sketches was held at An Lanntair arts centre in Stornoway. Preparations were also set in place for a new Sgoil Shamhraidh Dràma, a residential drama summer school for young people held in Portree in July 2008.

Meanbh-chuileag, under the auspices of Fhèisean an Gàidheal, toured a Gaelic drama production to schools throughout Scotland. Comunn na Dràma organised the annual Gaelic drama competition for one-act plays at the Lochaber National Mòd, staging performances by community drama groups from North Uist, Skye and Inverness.

Clò-bhualadh

Thàinig leudachadh air clò Ghàidhlig tro bhith a' cur ri sreath leabhraichean Ùr-sgeul a tha faighinn taic-airgid bho Bhòrd na Gàidhlig. Cuideachd dh'fhoillsich an companaidh clò-bhualaidh Gàidhlig Acair, diofar sheòrsaichean leabhraichean matha ann an caochladh nòsan sgrìobhaidh. Rinn Comhairle nan Leabhraichean tòrr nan oidhirp gus litreachas na Gàidhlig fhosgladh a-mach gu barrachd dhaoine is seo tro 'leabhraichean còmhraidh' ann an cruth DVD a bhios a' dol an cois chlà-bhualaidhean Ùr-sgeul Là a' Dèanamh Sgèil do Là, Gymnippers is Na Klondykers. Fhuair sgrìobhaidhean acadamaigeach bho Uilleam Lamb is Alasdair MacCaluim taic cuideachd. Chaidh am foillseachadh le Oilthigh na Bàn-rìgh, Béal Feirste. Chaidh ath-sgrùdadh air roinn a' chlà-bhualaidh a dhèanamh le buidheann-obrach nach do mhair fada agus mar thoradh air sin thathar an dùil structairean ùra a chruthachadh ann an roinn a' chlà-bhualaidh ann an 2008.

Chaidh cùrsa airson luchd-naidheachd na Gàidhlig a chur air bhog. Is e Aonadh Nàiseanta an Luchd-craolaidh a chruthaich seo ann an co-bhonn ri Bòrd na Gàidhlig agus Sabhal Mòr Ostaig agus chaidh a mhaoineachadh le Maoin Sòisealta na h-Eòrpa tro lomaire na Gàidhealtachd 's nan Eilean. Tha a' phròiseact a' toirt cothrom do luchd-labhairt na Gàidhlig an cuid sgilean ann an naidheachdas a thoirt air adhart ge bith a bheil iad ag obair do phàipearan-naidheachd no an sàs ann an rèidio no cuairt-litrichean coimhearsnachd.

Thug am Bòrd seachad urrasachd sponsaireachd aon uair eile do roinn Neach-naidheachd Gàidhlig na Bliadhna aig Duaisean nam Meadhanan an Alba agus do Dhruisean nam Meadhanan sa Ghàidhealtachd agus sna h-Eileanan.



Publishing

The Gaelic publishing sector extended the range of novels under the popular Bòrd funded Ùr-sgeul imprint and the Gaelic publishing company Acair contributed a diverse range of high quality publications in a variety of genres. Comhairle nan Leabhraichean continued to increase access to Gaelic literature, through 'talking books' in DVD format to accompany the Ùr-sgeul publications Là a' Dèanamh Sgèil do Là, Gymnippers Diciadain and Na Klondykers. Academic writings by William Lamb and Alasdair McCallum were also supported and published by Queen's University Belfast. A review of the publishing sector was undertaken by a short-life working group and as a result a re-structuring of the Gaelic publishing sector is now planned for 2008.

A course for Gaelic journalists was launched. Developed by the National Union of Journalists in conjunction with Bòrd na Gàidhlig and Sabhal Mòr Ostaig and funded by the European Social Fund through the Highlands and Islands Enterprise, the project provides opportunities to Gaelic speakers to improve their journalism skills whether they are writing for national newspapers and radio or local community newsletters.

The Bòrd once again sponsored the Gaelic Journalist of the Year category at the Scottish Press Awards as well as the Highlands and Islands Media Awards.

Òigridh

Mar thoradh air iomairtean margaidheachd nas fheàrr bha fada bharrachd iartais ann airson campa Gàidhlig nan deugairean ann an Tiriodh. Seach gun robh uiread de dh'fhèill air, chaidh campa eile a chur air dòigh agus mar sin bha còrr is caogad neach an làthair aig na campaichean. Chaidh tachartas òigridh, Latha Mòr na Gàidhlig a chumail san Aghaidh Mhòr le cloinn bho Aonadan Gàidhlig air feadh na h-Alba. Chaidh measadh gun robh an latha air a bhith air leth soirbheachail agus thathar a-nis air beachdachadh tachartas eile a chur air dòigh ann an 2009.

Tha Sradagan, lionra de bhuidhnean òigridh Gàidhlig air a stiùireadh le Comunn na Gàidhlig, a' dol bho neart gu neart, le ceithir buidhnean ùra gan cur air dòigh am-bliadhna. Tha na buidhnean a' cur air dòigh farsaingeachd de thachartasan Gàidhlig agus tha campa nàiseanta a mhaireas seachdain aca as t-samhradh. Am-bliadhna thàinig sgoilearan bho sgoiltean tro mheadhan na Gàidhlig air feadh na h-Alba gu ruige Pàrlamaid na h-Alba.

Thug Bòrd na Gàidhlig taic-airgid luach £50,000 do 31 pròiseact coimhearsnachd a bha ag amas air neartachadh ionnsachadh agus cleachdadh na Gàidhlig san dachaigh agus/no am measg na h-òigridh. Am measg nam pròiseactan a fhuair taic bha: tachartasan tro mheadhan na Gàidhlig às dèidh na sgoile, buidheann fiolm Gàidhlig airson sgoilearan àrd-sgoile san Òban, trèanadh ann an sgilean rèidio, sreath de dh'fharpaisean cheist airson oileanaich ann an Oilthigh Ghlaschu, EP Gàidhlig a thoirt gu buil agus turas ciùil do chòmhlain òg, seiseanan ciùil tron Ghàidhlig airson luchd-ciùil òg ann an Dùn Èideann, taic do bhuidheann dràma Greenfaulds gus dràma ùr Gàidhlig a chur air bhonn agus a dhol air thuras leis. Trèanadh bho luchd-ciùil proifeiseanta do bhuidheann pop òg ann an Lannraig a Tuath agus uidheaman clàraidh fuaim so-ghiùlain do bhuidheann dràma luchd-ionnsachaidh na Gàidhlig aig Fèis a' Bhaile.



Turasachd

Thug am Bòrd taic-airgid do shreath de thursan timcheall Eileanan na h-Alba agus do thìr-mòr taobh an iar na Gàidhealtachd. Chaidh na tursan ainmeachadh mar Cearcaill na Gàidhlig agus tha iad a' gabhail a-steach sia tursan far am faighear eachdraidh, dealbh-tìre, cultar is cànan na Gàidhlig. Tha grunn de dh'Albannaich ainmeil le ceanglaichean làidir ris a' Ghàidhlig air sgrìobhaidhean pearsanta a thoirt seachad air na cearcaill fa leth. Tha na cearcaill seo stèidhte air slighean Hopscotch nan Eileanan aig Caledonian Mhic a' Bhriuthainn.

Prìomh nithean 2007-08

- Thàinig farsaingeachd de phròiseactan a-steach bho bhuidhnean coimhearsnachd gu Maoin Phròiseactan Togail & Cleachdaidh Bhòrd na Gàidhlig. Tha seo a' sealltainn gu bheil iarrtas ann airson pròiseactan a dh'àrdaicheas a' Ghàidhlig san dachaigh agus am measg na h-òigridh.
- Chaidh buidheann de bhuill agus luchd-obrach Bhòrd na Gàidhlig air turas gu prìomh oifisean Bhòrd na Cuimris ann an Cardiff agus gu Seanadh na Cuimrigh airson ionnsachadh mu na dòighean as fheàrr leasachadh cànan a thoirt air adhart.
- Chaidh luchd-obrach bho Bhòrd na Gàidhlig agus Comunn na Gàidhlig gu co-labhairt bhliadhnail Bhòrd na Cuimris agus Iomairtean Cànan na Cuimrigh airson barrachd ionnsachadh bhupa mu bhith leasachadh cànan coimhearsnachd.
- Chaidh Ceòl 's Craic, buidheann feasgair An Lòchran, ainmeachadh mar Bhuidheann na Bliadhna aig Duaisean Ceòl Traidiseanta na h-Alba.
- Chuir Stòrlann Nàiseanta na h-Alba co-chonaltradh air chois sa Ghearran 2007 far na chruinnich luchd-comhairleachaidh briathrachais gus deasbad air facail co-cheangailte ri coimpiutaireachd agus an eadar-lìon. Cuiridh seo ri Seotal, stòr-dàta de bhriathrachas Gàidhlig airson àrd-sgoiltean.
- Thàinig àrdachadh air na h-àireamhan a bha an làthair aig na 53 tachartas aig Fèis Blas 2007.
- Dh'fhoillsich Ionad Chalum Chille Ìle leabhar agus CD de stuthan a chaidh a chruinneachadh agus a chlàradh ann an Ìle tron phròiseict dualchais *Seanchas Ìle*.

Tourism

On the tourism front, the Bòrd supported a series of journeys around Scotland's Hebridean Islands and West Highland mainland. The journeys, branded as Cearcaill na Gàidhlig – Gaelic Rings - feature six journeys based on history, landscape, Gaelic language and culture. A number of well-known Scots with strong Gaelic connections provided written personal insights into the journeys of the individual rings which mirror Caledonian MacBrayne's Island Hopscotch routes.

2007 - 08 Highlights

- A diverse range of community groups submitted applications to Bòrd na Gàidhlig's Togail & Cleachdadh Gaelic Projects Fund, showing the demand for new projects to promote Gaelic in the home and among young people
- A group of Bòrd na Gàidhlig board members and staff visited the Welsh Language Board's headquarters in Cardiff and the Welsh Assembly to look at models of good practice for promoting language development.
- Members of staff from Bòrd na Gàidhlig and Comunn na Gàidhlig attended the annual conference of the Welsh Language Board and Language Initiatives of Wales to learn from their experiences in community language development
- An Lòchran's evening club Ceòl 's Craic was voted Club of the Year at the 2007 Scots Trad Music Awards
- Stòrlann Nàiseanta na Gàidhlig held a seminar in February 2007 where Gaelic terminology advisors gathered to discuss computing and web terminology. This will contribute to the Seotal database of Gaelic terminology for secondary schools
- The 2007 Blas festival saw an increase in audience numbers attending its 53 events
- Ionad Chalum Chille Ìle published a book and CD of material collected and recorded in Islay during the three year Seanchas Ìle heritage project

- Chaidh dà sheachdain airson teaghaichean a chumail aig Sabhal Mòr Ostaig. Fhuair pàrantan bho cheithir sgìrean comhairle teagaisg ann an Gàidhlig fhad 's a bha a' chlann aca a' frithealadh sgeamaichean cluiche Gàidhlig no ann an ionad cùram chloinne Gàidhlig na Colaiste.
- Ann an co-bhonn ri RSAMD, chùm An Lòchran tachartas sònraichte san Dàmhair airson comharrachadh an obair a rinn Ceana Chaimbeul gus ceòl agus òrain Ghàidhlig adhartachadh.
- Chaidh urram 'Crùn a' Bhàird' a bhuileachadh air Màrtainn Mac an t-Saoir aig a' Mhòd Nàiseanta Rìoghail ann an Loch Abar agus bidh e a' brosnachadh litreachas agus sgrìobhadh mar phàirt de dhleastanas mar Bhàrd a' Chomuinn Ghàidhealaich.
- Chuir Tobar an Dualchais CD ùr Guthan an Eilein Sgitheanaich agus Loch Aillse air bhog le eisimpleirean de stuthan bho na cruinneachaidhean tasglainn a bhios rim faighinn tron phròiseict dualchais Tobar an Dualchais.
- Le taic bho Cholm Cille, chaidh buidheann de luchd-seinn nan Salm à Leòdhas gu tachartasan ann an Èirinn a Tuath nuair a bha taisbeanadh an Leabhair Mhòir air turas.
- Chùm Colaiste a' Chaisteil seiminear co-chonaltradh air eadar theangachadh ann an co-bhonn ri Comhairle nan Eilean Siar agus le cur-a-steach bho fheadhainn à Èirinn agus a' Chuimrigh a tha an sàs san obair.
- Dh'fhoillsich Comunn nam Pàrant (Nàiseanta) Fios is Freagairt, a' chiad leabhran ann an sreath airson fiosrachadh a thoirt do phàrantan mu fhoghlam tro mheadhan na Gàidhlig.
- Bha 138 oileanach an làthair aig sgoil-shamhraidh Ceòlas san Iuchair 2007. Fhuair gach oileanach beagan ionnsachaidh ann an Gàidhlig agus fhuair iad an cothrom barrachd chlasaichean Gàidhlig a fhrithealadh. Bha bùithtean-obrach ann an seinn Gàidhlig cuideachd ri fhaighinn.
- Fhuair buidheann de sgoilearan bho Acadamaidh Allt a' Mhuilinn a tha a' dèanamh Gàidhlig cothrom a dhol gu bùth obrach aig Stiùidio Ciùil Dathan Uisge far na sgrìobh agus far na chlàr iad òran ùr. Bha a' bhùth-obrach air a fìolmadh agus chaidh a craoladh às dèidh làimh air Rapal Tbh a' BhBC.

- Sabhal Mòr Ostaig held two family learning weeks where parents from four local authority areas received Gaelic tuition while their children attended Gaelic play schemes or the college's Gaelic-medium childcare facility
- In collaboration with the RSAMD, An Lòchran held a special event in October to mark Kenna Campbell's contribution to the promotion of Gaelic music and song
- Martin MacIntyre received Crùn a' Bhàird at the Royal National Mòd in Lochaber and will be promoting literature and writing as part of his role as Bard of An Comunn Gàidhealach
- Tobar an Dualchais launched a new CD Guthan an Eilein Sgitheanaich agus Loch Aillse with examples of materials from the archive collections which will be made available through the Tobar an Dualchais heritage project
- With support from Colmille, a group of psalm singers from Lewis performed at events in Northern Ireland during a tour of the Leabhar Mòr exhibition
- Colaiste a' Chaisteil held a seminar on translation, in conjunction with Comhairle nan Eilean Siar and with input from Irish and Welsh practitioners
- Comann nam Pàrant (Nàiseanta) published Fios is Freagairt, the first in a series of booklets providing information for parent on Gaelic medium education
- 138 students attended the Ceòlas summer school in July 2007. All students received some Gaelic tuition and the choice of further Gaelic classes and Gaelic singing workshops were also available
- A group of pupils studying Gaelic at Millburn Academy took part in a workshop at the Watercolour Music Studio where they composed and recorded a new song. The workshop was filmed and later broadcasted on the BBC's Rapal Tbh.

Liosta Luchd-obrach Giblean 2007-Màrt 2008

Sile Davies – Neach-rianachd

Fiona Dunn - Oifigear Fastaidh Luchd-teagaisg Gàidhlig
(Còmhach Màthaireil)

Ailig Greumach – Stiùiriche Ionmhais is Rianachd

Eilidh Niclain – Oifigear Thabhartasan

Theresa NicAmhlaigh – Rùnaire Ionmhais

Angela NicGilleBhràth – Oifigear Trusaidh Luchd-Teagaisg
Gàidhlig

Caitriona NicGhriogair – Neach-taic Pearsanta

Sine NicCoinnich – Neach-taic Pearsanta

Annchris NicIleathain – Rùnaire

Janice NicLeòid - Rùnaire

Criosaidh NicRath – Oifigear Phlanaichean Cànan

Peadar Morgan - Stiùiriche Planadh Cànan

Dòmhnall MacGilleMhòire – Stiùiriche Leasachaidh

Coinneach Moireach - Ceannard

Rosemary Nic a' Bhàird – Stiùiriche Foghlam

Staff List April 2007 - March 2008

Sheila Davies – Administrator

Fiona Dunn – Gaelic Teacher Recruitment Officer,
(Maternity Cover)

Alex Graham – Finance and Administration Manager

Eilidh Johnson – Grants Officer

Theresa MacAulay – Finance Secretary

Angela MacGillivray – Gaelic Teacher Recruitment Officer

Catriona MacGregor - PA

Sine MacKenzie – PA

Annchris Maclean – Secretary

Janice MacLeod - Secretary

Chrissie MacRae – Language Plans Officer

Peadar Morgan – Language Planning Manager

Donald Morrison – Development Manager

Kenneth Murray - Chief Executive

Rosemary Ward – Education Manager

Buill a' Bhùird Giblean 2007-Màrt 2008

Mata MacIomhair. Cathraiche. Ceannard Chomhairle Teagaisg
Choitcheann na h-Alba.

Cairistiona Allon air a cur an dreuchd 07/01/08
Stiùiriche Dhreuchdan na h-Alba air chluaineas.

Art MacCàrmaig. Ball. Port Rìgh. Ceannard Fèisean nan Gàidheal.

Rob Dunbar. Ball. Dùn Èideann. Neach Teagaisg Lagha agus
Ceiltis, Oilthigh Obar Dheathain.

Dr. Micheal Foxley. Ball. Comhairliche air Comhairle na
Gàidhealtachd.

Alexandra Jones air a cur an dreuchd 07/01/08
Stiùiriche Planaidh Ro-innleachdail aig Clèireachas a' Cho-fhlaitheis.

Iain Aonghas MacAoidh. Ball. Leòdhas. Cathraiche Bòrd Slàinte
nan Eilean Siar.

Coinneach MacFhionghain air a chur an dreuchd 07/01/08
Àrd-ollamh agus Co-chomhairliche Cànan.

Murchadh MacIlinnein air a chur an dreuchd 07/01/08
Ball de Choimisean nan Croitearan.

Alasdair MacLeòid. Ball. Leòdhas, Oifigear Poileasaidh Gàidhlig
le Comhairle nan Eilean Siar

Faye NicLeòid. Ball. Port Rìgh. Cunntasair Clàraichte.

Anna NicSuain. Ball. Leòdhas. Oifigear Leasachaidh Gàidhlig aig
Colaiste a' Chaisteil.

Bòrd Members April 2007- March 2008

Matthew MacIver, Chair, Edinburgh.
Chief Executive of the General Teaching Council for
Scotland.

Christina Allon Appointed 07/01/08
Retired Director of Careers Scotland.

Arthur Cormack, Member, Portree.
Chief Executive of Fèisean nan Gàidheal.

Rob Dunbar, Member, Edinburgh.
Reader in Law and Celtic, University of Aberdeen.

Dr. Michael Foxley, Member,
Councillor on The Highland Council.

Alexandra Jones Appointed 07/01/08
Director of Strategic Planning at the Commonwealth
Secretariat.

John Angus MacKay, Member, Isle of Lewis.
Chair of NHS Western Isles.

Kenneth MacKinnon Appointed 07/01/08
Professor and Language Consultant.

Murdo MacLennan Appointed 07/01/08
Member of the Crofters Commission.

Alasdair MacLeod, Member, Isle of Lewis.
Gaelic Policy Officer with Comhairle nan Eilean Siar.

Faye MacLeod, Member, Portree.
Chartered Accountant.

Annie MacSween, Member, Isle of Lewis.
Gaelic Development Officer at Lews Castle College.

Aithisg agus Cunntasan

Aithisg agus Cunntasan
Airson na Bliadhna gu 31 Màrt 2008

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AITHISG BUIIL A' BHÙIRD

Tha Bòrd na Gàidhlig a' taisbeanadh aithisg bhliadhnail agus a chunntasan airson na bliadhna bho 1 Giblean 2007 gu 31 Màrt 2008. Chaidh na cunntasan a dheasachadh ann an cruth air a stiùireadh le Ministearan na h-Alba a rèir Earrann 8 de Achd na Gàidhlig (Alba) 2005.

CÙL-FHIOSRACHADH REACHDAIL

Bha Bòrd na Gàidhlig air a stèidheachadh agus tha e air a riaghladh sa mhòr-chuid leis na h-earrannan iomchaidh de Achd na Gàidhlig (Alba) 2005 ("an Achd").

PRÌOMH THACHARTASAN

Is iad prìomh thachartasan Bòrd na Gàidhlig:

(a) adhartachadh, gus cuideachadh le adhartachadh —

- cleachdadh agus tuigse na Gàidhlig, agus
- foghlam Gàidhlig agus cultar na Gàidhlig,

(b) comhairle a thoirt (ma thèid iarraidh no ma chithear iomchaidh) do Mhinistearan na h-Alba, buidhnean poblach agus daoine eile a' coileanadh ghnìomhan poblach mu chùisean a bhuineas don Ghàidhlig, foghlam Gàidhlig agus cultar na Gàidhlig,

(c) comhairle a thoirt seachad (ma thèid iarraidh) do dhaoine eile mu chùisean a bhuineas don Ghàidhlig, foghlam Gàidhlig agus cultar na Gàidhlig,

(d) cumail sùil, agus toirt cunntas do Mhinistearan na h-Alba, air gnìomhachadh Cairt Eòrpach nam Mion-chànanan leis a' cheann-là 5 Samhain 1992 ann an co-cheangal ri Gàidhlig.

Tha na gnìomhan air am buileachadh air a' Bhòrd leis an Achd rin coileanadh le sùil ri inbhe na Gàidhlig a ghleidheadh mar chànan oifigeil

a' dleasadh spèis a tha co-ionnan ri Beurla ann an Alba tro —

- 1) an àireamh de dhaoine a tha comasach air a' Ghàidhlig a chleachdadh agus a thuigsinn a mheudachadh,
- 2) cleachdadh agus tuigse na Gàidhlig a bhrosnachadh, agus
- 3) cuideachadh le bhith a' toirt cothrom do dhaoine, ann an Alba agus àitichean eile, air a' Ghàidhlig agus cultar na Gàidhlig.

COILEANADH IONMHASAIL

Geàrr-chunntas air a' Bhliadhna

Bha easbaidh de £52,487 aig Bòrd na Gàidhlig (2007 – easbaidh £16,390) airson na bliadhna. Is e seo an t-eadar-dhealachadh sa chosgais lom airson na bliadhna de £4,681,487 (2007- £4,455,390) mar a tha air a shealltainn anns an Aithris air Cosgais Obrachaidh agus a' mhaoinachadh a fhuair a' Bòrd Riaghaltas na h-Alba de £4,629,000 (2007 - £4,439,000).

Tha an lùl Aithris Ionmhasail (FRem 2007/8) air a chur a-mach le Roinn an Ionmhas a' mineachadh cruth ar n-aithrisean bliadhnail. Tha Tabhartas-taice ("GIA") air a ghabhail a-steach sa Mhaoin Choitcheann anns a' chothromachadh an àite a bhith air a chur san Aithris air Cosgais Obrachaidh airson na bliadhna. Tha a h-uile teachd-a-steach agus a h-uile cosgais eile air an gabhail a-steach anns an Aithris air Cosgais Obrachaidh. Tha seo a' ciallachadh gu bheil an Aithris air Cosgais Obrachaidh a' sealltainn easbaidh a tha air a ghluasad don Mhaoin Choitcheann agus a tha co-ionann ri GIA air a chumail an sin.

Bha na prìomh chosgais obrachaidh a thàinig oirnn rè na bliadhna co-cheangailte ri Prìomh Bhuidhnean Gàidhlig (£1.6m, 2007 - £1.6m), Maoin Gnìomhachaidh Achd na Gàidhlig (£1.29m, 2007 - £1.14m),

Tabhartasan (£0.5m, 2007 - £0.6m), deasachadh agus foillseachadh Plana Nàiseanta na Gàidhlig (£0.03m, 2007 - £0.09m), Leasachadh foghlaim (£0.2m, 2007 – Neoni), agus iomairt nàiseanta sanasachd Gàidhlig (£0.13m, 2007 – Neoni).

Ghabh cosgaisean eile a-steach duaisean Buill a' Bhùird (£0.06m, 2007 - £0.06m), Cosgaisean Luchd-obrach (£0.4m, 2007 - £0.5m) agus Cosgaisean Ruith na h-Oifis (£0.2m, 2007 - £0.2m). Bha cosgaisean isleachaidh anns a' bhliadhna aig £0.03m (2007 - £0.03m).

Tha an cothromachadh a' sealltainn maoin lom de £0.13m (2007 - £0.18m). Tha seo air adhbhrachadh gu h-àraidh leis a' mhaoin air a thoirt air adhart bho Bhòrd na Gàidhlig (Alba) Earranta, am buidheann a bha ann roimhe ann an 2006 (£0.2m) às aonais nan easbaidhean airson 2007 agus 2008.

Maoineachadh

Tha Roinn an Ionmhas air iarraidh air buidhnean poblach neo-roinneil tabhartas ann an GIA a shealltainn mar ionmhasachadh teachd-a-steach a tha air a thoirt dìreach don Mhaoin Choitcheann anns a' chothromachadh. B' e an GIA a chaidh a shònrachadh airson na bliadhna £4,629,000 (2007 - £4,439,000). Bha an sùim iomlan a chaidh a shònrachadh air a thoirt sìos ann an airgead rè na bliadhna.

Targaidean na Roinne Urrasachd

Thathar a' sùileachadh gum bi Bòrd na Gàidhlig a' riaghladh a' bhuidseit, a' gabhail a-steach GIA agus teachd-a-steach eile, a rèir a' Mheòmhrachain Ionmhasail agus Leabhar-làimhe Ionmhas Phoblaich ann an Alba. Thathar a' sùileachadh gun dèan Bòrd na Gàidhlig cinnteach, bliadhna an dèidh bliadhna, gum bi an teachd-a-steach bho Thabhartasan-taice co-ionann ri cosgais.

Gluasadan

Mun àm a dhùin an dàrna àm chunntasan airson Bòrd na Gàidhlig, bha an gluasad seasmhach gach cuid ann an teachd-a-steach agus cosgais. Tha maoineachadh, agus cuideachd caiteachas, air a bhith an ìre mhath co-ionann anns gach bliadhna, agus anns gach bliadhna bha easbhaidh bheag ann co-cheangailte ris a' mhaoinachadh iomlan.

Àm ri Teachd

Bha Plana Nàiseanta na Gàidhlig air fhoillseachadh sa Mhàrt 2007, agus bha Stiùireadh airson Deasachadh Planaichean Cànaidh Bhuidhnean Poblach air a chur a-mach san Ògmhios 2007. Thòisich gnìomhachadh Plana Nàiseanta na Gàidhlig ann an 2007-08, agus tha na Planaichean Gàidhlig gan deasachadh le 6 buidhnean poblach. Thathar a' sùileachadh gum bi Planaichean Gàidhlig nam Buidhnean Poblach sin air an crìochnachadh ann an 2008-09. Bidh tuilleadh fhiosan ag iarraidh planaichean a dheasachadh air an cur a-mach ann an 2008-09 gu 6 buidhnean poblach eile.

Mar Bhuidheann Poblach Neo-roinneil tha Bòrd na Gàidhlig a' sùileachadh gun cum a roinn urrasachd sponsaireachd, Buidheann-stiùiridh na Roinn Eòrpa, Chùisean Taobh a-muigh agus a' Chultair aig Riaghaltas na h-Alba, suas an ìre taic a tha ann an-dràsta, agus gun aontaich Ministearan atharrachaidhean a chaidh am moladh ri sgeamaichean dhuaisean.

Thathar a' sùileachadh gum bi Bòrd na Gàidhlig, mar a h-uile buidheann riaghaltais eile, a' libhrigeadh feabhas luach agus a' cur ri targaidean èifeachdach an riaghaltais. Thathar a' sùileachadh gum bi tuilleadh thargaidean air an suidheachadh tro na bliadhnaichean ionmhais ri thighinn. Tha am Bòrd air tòiseachadh air sgrùdaidhean agus sàbhalaichean èifeachdais a chomharrachadh agus tha e

cuideachd ag obair an com-pàirt le buidhnean riaghaltais eile gus fuasglaidhean fhaighinn airson togalaichean agus seirbheisean taice a cho-roinn ann an oifis Inbhir Nis. Tha e cuideachd ag obrachadh gus co-obrachadh agus co-roinn fiosrachaidh a chur air dòigh ann an raointean obrachaidh ma bhios e iomchaidh.

Gus coinneachadh ri a dhleasan obrachaidh, feumaidh am Bòrd ath-structaradh a thaobh rianachd, agus tha an roinn urrasachd an-dràsta a' beachdachadh air moladh airson an ath-structaraidh sin.

Tha Bòrd na Gàidhlig a' sùileachadh taic leantainneach airson airgead calpa bho Riaghaltas na h-Alba far an ullach e cùis gnìomhachais làidir.

SEILBH CALPA SA BHLIADHNA

Chuir Bòrd na Gàidhlig an seilbh £7,018 (2007 - £13,517) ann am maoin stèidhichte rè na bliadhna. B' iad na prìomh nithean a chaidh a chur ris sa bhliadhna:

	2008 £	2007 £
uidheam oifis	5,760	2,324
uidheam agus àirneis	1,258	Nil
uidheam coimpiutair	Nil	11,193

GIBHTEAN AGUS TIODHLACAN CARTHANNAIS

Cha robh gibhtean no tiodhlacan carthannais air an toirt do Bhòrd na Gàidhlig airson na bliadhna (2007 - Neoni).

CALL, PÀIGHIDHEAN SÒNRAICHTE AGUS DUBHADH ÀS

Cha robh call, pàighidhean sònraichte, no dubhadh às sam bith anns a' bhliadhna (2007 - Neoni).

POILEASAIDH PÀIGHEADH SHOLARAICHEAN

Tha Bòrd na Gàidhlig a' coinneachadh ris na riatanasan air an òrdachadh le Riaghaltas a thaobh pàighidhean do chompanaidhean beaga. Is e poileasaidh Bòrd na Gàidhlig a

h-uile solaraiche a phàigheadh 30 làithean obrach air a' char as fhaide bho gheibhear cunntas a rèir a phoileasaidh, a tha air a dhèanamh aithnichte don luchd-obrach a bhios a' dèiligeadh ri pàighidhean do sholaraichean agus air innse do sholaraichean ma dh'iarraas iad e.

AONADH AIRGID NA H-EÒRPA

Aig an àm seo tha siostam ionmhais Bhòrd na Gàidhlig comasach air obrachadh ma thèid airgead coitcheann a thoirt a-steach mar riatanas de reachdas Aonadh Airgid na h-Eòrpa.

SUIDHEACHADH LUCHD-SGRÙDAIDH

Fo Achd an Ionmhais Phoblaich agus Cunntachalachd (Alba) 2000, tha luchd-sgrùdaidh Bhòrd na Gàidhlig air an suidheachadh leis an Àrd-neach-sgrùdaidh agus bha Sgrùdadh Alba air a chomharrachadh mar às-sgrùdaichean Bhòrd na Gàidhlig airson nam bliadhnachan ionmhais a' dùnadh 2007 - 2011.

Steafan O'Hagan CPFA
Sgrùdadh Alba
Làr a Seachd,
Tùr a' Phlàsa,
Cille Bhrìghde an Ear
G74 1LW

Fhuair an luchd-sgrùdaidh tuarastal de shùim £12,530 (2007 - £11,300) a thaobh seirbheisean sgrùdaidh reachdail airson na bliadhna ionmhais 2007-08.

Nochdadh fiosrachaidh do luchd-sgrùdaidh

Mar an t-Oifigear Cunntachail, cho fad 's a tha fios agam, chan eil fiosrachadh iomchaidh mun sgrùdadh nach eil aithnichte do luchd-sgrùdaidh a' Bhùird. Ghabh mi gach ceum reusanta a bu chòir dhomh gus eòlas fhaighinn air fiosrachadh iomchaidh sam bith mun sgrùdadh agus gus daingneachadh gu bheil luchd-sgrùdaidh a' Bhùird mothachail air an fhiosrachadh sin.

CÙISEAN RIAGHLADH CORPORA

Tha Bòrd na Gàidhlig ag amas air na h-ìrean as àirde ann an riaghladh corporra agus thathar a' cleachdadh an Stiùireadh air Còdan Cleachdaidh airson Buidhnean Poblach aig Oifis a' Chaibineit. Tha Oifis Chorporra a' Bhùird aig Darach, Pàirc Ghnìomhachais Fèith nan Clach, Inbhir Nis, IV2 7PA.

MODHAN STRÌ EADAR COM-PÀIRTEAN

Tha Bòrd na Gàidhlig a' cleachdadh modhan teann agus farsaing airson dèiligeadh ri strì eadar com-pàirtean. Tha clàr chom-pàirtean, a' gabhail a-steach buill agus luchd-obrach a' Bhùird, air a chumail agus air ùrachadh uair sa bhliadhna air a' char as lugha. Faodaidh duine sam bith a tha ag iarraidh na clàran a sgrùdadh.

Aig coinneamhan a' Bhùird, feumar foillseachaidhean com-pàirt ainmeachadh aig toiseach na coinneimh. Ma tha com-pàirt aig ball den Bhòrd no ball den luchd-obrach ann an cùis sam bith, feumaidh iad an com-pàirt sin fhoillseachadh agus a' choinneamh fhàgail, agus às dèidh sin gun pàirt sam bith a ghabhail ann am beachdachadh sam bith mun chùis sin. Tha na foillseachaidhean sin air an clàradh ann an geàrr-chunntasan na coinneimh.

BUILL A' BHÙIRD

Mata MacIomhair (Cathraiche)
Art MacCàrmaig
Rob Dunbar
Micheal Foxley
Iain A MacAoidh
Alasdair MacLeòid
Faye NicLeòid
Anna NicSuain
Cairistiona Allon (air a chur san dreuchd 7 Faoilleach 2008)
Alexandra Jones (air a chur san dreuchd 7 Faoilleach 2008)
Coinneach MacFhionghain (air a chur san dreuchd 7 Faoilleach 2008)

Murchadh MacIlinnein (air a chur san dreuchd 7 Faoilleach 2008)

Thug Mata MacIomhair suas a dhreuchd mar Chathraiche air 30 Ògmhios 2008.

Comataidh Sgrùdaidh

Faye NicLeòid
Anna NicSuain
Art MacCàrmaig

Fo-chomataidh Ionmhais, Poileasaidh agus Tuarastail

Iain A MacAoidh
Rob Dunbar
Michael Foxley

AN SGIÒBA STIÙIRIDH 2007-2008

Ailig Greumach (Ceannard an gnìomh) (1 Giblean 2007 gu 31 Lùnastal 2007)

Coinneach A Moireach (Ceannard) (Bho 1 Sultain 2007)

Rosemary Nic a' Bhàird (Stiùiriche Foghlaim)

Dòmhnall MacGilleMhoire (Stiùiriche Leasachaidh)

Peadar Morgan (Stiùiriche Dealbhadh Cànaidh)

Ailig Greumach (Stiùiriche Ionmhais & Rianachd)

Thug Coinneach A Moireach suas a dhreuchd mar Cheannard air 1 Lùnastal 2008.

COMATAIDHEAN A' BHÙIRD

Tha am Bòrd a' coinneachadh gu cunbhalach tron bhliadhna agus tha e air a dhèanamh suas de Chathraiche agus suas gu 11 buill eile. Tha buill a' Bhùird air an suidheachadh le Ministearan na h-Alba. Is e trì bliadhna an teirm dreuchd àbhaisteach airson ball neo-oifigeil den Bhòrd, ged a dh'fhaodar atharrachadh a bhith ann an ùine dhreuchdan gus dèanamh cinnteach gum bi leantainneachd ann am ballrachd a' Bhùird. Bha an

Cathraiche air a shuidheachadh airson ceithir bliadhna a' thighinn gu ceann sa Ghearran 2010.

Tha am Bòrd air poileasaidh aontachadh gum feum cunntas a thoirt mu chùisean don Bhòrd airson co-dhùnaidh mura bheil e gu sònraichte taobh a-staigh nan cumhachdan tiomnaichte a tha aig a' Cheannard.

Tha Comataidh Sgrùdaidh aig a' Bhòrd, a tha air a dhèanamh suas de thriùir bhall den Bhòrd, le Faye NicLeòid sa chathair. Tha e a' coinneachadh ceithir turais sa bhliadhna. Bidh na h-às-sgrùdaichean agus na h-in-sgrùdaichean an làthair aig a h-uile coinneamh. Tha cothrom air a thoirt do na h-às-sgrùdaichean agus na h-in-sgrùdaichean bruidhinn ann an diomhaireachd ri buill na Comataidh. Is e rùn na Comataidh Sgrùdaidh measadh agus sgrùdadh a dhèanamh air cunnart, smachd agus riaghladh corporra. Tha iad ag obrachadh air leth agus a' toirt cunntas don Bhòrd.

Tha Fo-chomataidh Ionmhais, Poileasaidh agus Tuarastail aig a' Bhòrd, a tha air a dhèanamh suas de thriùir de bhuill a' Bhùird agus 's e Iain A MacAoidh an cathraiche. Bidh e a' coinneachadh a rèir mar a cho-dhùineas an Cathraiche aige agus tha coinneamhan air an suidheachadh gus an cur iad ri clàran-ama obrachaidh Bhòrd na Gàidhlig. Thathar ag iarraidh air buill de luchd-obrach Bhòrd na Gàidhlig a bhith an làthair aig coinneamhan ma bhithear a' beachdachadh air nithean a tha gu sònraichte iomchaidh. Is e rùn na Comataidh comhairle a thoirt don Bhòrd air cùisean a bhuineas do dh'ionmhas, poileasaidh, agus tuarastal luchd-obrach.

AITHISG AIR TUARASTAL

Neo-sgrùdaichte

Is e Iain A MacAoidh cathraiche na Fo-chomataidh Ionmhais, Poileasaidh agus Tuarastail. Is iad buill na comataidh Rob Dunbar agus Michael Foxley.

Tha Fo-chomataidh Ionmhais, Poileasaidh agus Tuarastail ag aontachadh meudachadh ann an tuarastal a' Cheannaird a rèir Buidheann Sgrùdaidh Thuarastalan Àrd-luchd-stiùiridh. Tha e cuideachd a' suidheachadh pàigheadh coileanaidh a' Cheannaird agus an àrd-sgioba-stiùiridh.

Aig an àm seo tha luchd-obrach Bhòrd na Gàidhlig pàighte air puingean sonraichte a tha air an suidheachadh nuair a tha iad air an cur an dreuchd. Tha Bòrd na Gàidhlig a' cur ri chèile sgeama pàighidh stèidhichte air bannan tuarastail agus bidh an sgeama a chaidh a moladh air a cur gu Riaghaltas na h-Alba san Ògmhios 2008. Gabhaidh seo a-steach sgeama pàighidh co-cheangailte ri coileanadh, a thòisicheas ag obrachadh aon uair 's gum bi e air aontachadh le Aonad a' Phoileasaidh Pàighidh.

Cha robh duaisean coileanaidh sam bith air an toirt seachad ann an 2007-08 oir tha na còmhraidhean a thaobh pàighidh airson na bliadhna gun an crìochnachadh fhathast.

Neo-sgrùdaichte

	2008 Iomlan £000	2007 Iomlan £000
Tuarastal Buill a' Bhùird		
Tuarastal/ Duaisean:		
Cathraiche	12	12
Buill eile	49	45
	61	57

Buill a' Bhùird	2008 Iolman	2007 Iolman
Art MacCàrmaig	6,200	6,200
Rob Dunbar	6,200	6,200
Michael Foxley	6,200	6,200
Iain A MacAoidh	6,200	6,200
Alistair MacLeòid	6,200	6,200
Faye NicLeòid	6,200	6,200
Anna NicSuain	6,200	6,200
Rosemary Nic a' Bhàird (a thug suas a dreuchd 16 Ògmhios 2006)	-	1,319
Cairstiona Allon (air a cur san dreuchd 7 Faoilleach 2008)	1,486	-
Alexandra Jones (air a cur san dreuchd 7 Faoilleach 2008)	1,486	-
Coinneach MacFhionghain (air a chur san dreuchd 7 Faoilleach 2008)	1,486	-
Murchadh MacIllinnein (air a chur san dreuchd 7 Faoilleach 2008)	1,486	-
	49,344	44,719

5 Chan eil peinnean an lùib dreuchdan Buill a' Bhùird.

Tuarastal a' Chathraiche agus a' Cheannaird

	2007 Tuarastal £000	2008 Sochairean Bathair £000	2007 Tuarastal £000	2007 Sochairean Bathair £000
Cathraiche				
M MacIomhair	10-15	-	10-15	0
Ceannard				
Ailig Greumach (Ceannard an gnìomh 1 Giblean 2007 – 31 Lùnastal 2007)	15 - 20 (40-45 co-ionann ri bliadhna slàn)	-	-	-
Coinneach A Moireach (bho 1 Sultain 2007)	35 - 40 (60-65 co-ionann ri bliadhna slàn)	-	-	-
Ailean Caimbeul (a leig dheth a dhreuchd 31 Màrt 2007)	0	-	60-65	3

Tha an Ceannard na bhall coitcheann de Sgeama Peinnean Chomhairle na Gàidhealtachd agus phàigh Bòrd na Gàidhlig cuibhreann peinnean an fhastaiche aig an aon ìre 's a tha e a' pàigheadh do bhuill com-pàirteachaidh eile.

Còraichean peinnean a' Cheannaird agus Buill a' Bhùird

Tha FRem airson gum bi fiosrachaidh mu chòraichean peinnean a' Cheannaird air a nochdadh. Chaidh am fiosrachadh seo iarraidh bho na comhairlichean airson àrachais buntainneach. Aig ceann-là soidhneadh nan cunntasan cha robh am fiosrachadh seo ri fhaotainn.

Chaidh eil còir aig Buill a' Bhùird air peinnean.

Aontaichte leis a' Bhòrd air 3 Sultain 2008.

Às leth a' Bhùird



Rosemary Nic a' Bhàird
Ceannard an gnìomh
21 Dàmhair 2008

AITHRIS AIR DLEASTANASAN AN OIFIGEIR CHUNNTACHAIL

Fo Earrann 8 de Achd na Gàidhlig (Alba) 2005, feumaidh Bòrd na Gàidhlig aithrisean ionmhais a dheasachadh airson gach bliadhna ionmhais anns a' chruth agus air an stèidh a cho-dhùineas Ministearan na h-Alba. Tha na h-aithrisean ionmhais air an deasachadh air stèidh cosgaisean cruinnichte agus feumaidh iad sealladh fìor agus cothromach a thoirt air cor Bhòrd na Gàidhlig aig deireadh na bliadhna ionmhais agus air an teachd-a-steach agus cosgais, làn bhuannachd agus call aithnichte agus sruthan airgid airson na bliadhna ionmhais.

Ann an deasachadh nan aithrisean ionmhais, feumaidh Oifigeir Cunntachail cumail ri riathanasan lùl Aithris Ionmhasail an Riaghaltais agus gu sònraichte:

- Aire a thoirt don stiùireadh air aithrisean ionmhais air a chur a-mach le Ministearan na h-Alba, a' gabhail a-steach nan riathanasan cunntasachd agus nochdadh fiosrachaidh iomchaidh, agus poileasaidhean cunntasachd freagarrach a chleachdadh gu cunbhalach;
- Breith agus measadh a dhèanamh air stèidh reusanta;
- Ainmeachadh a bheilear air irean cunntasachd iomchaidh a leantainn mar a tha air a mhìneachadh ann an lùl Aithris Ionmhasail an Riaghaltais, agus seachnadh brioghmhor sam bith a nochdadh agus a mhìneachadh anns na h-aithrisean ionmhais; agus
- Na h-aithrisean ionmhais a dheasachadh air stèidh gnothaich shoirbheachail.

Tha e an urra ris a' Bhòrd cuideachd ceuman reusanta a ghabhail gus maoin a' Bhùird a dhìon agus gus foill agus neo-riaghailteachd eile a chasg agus a lorg.

Dh'ainmich an t-Oifigeir Cunntachail air Buidheann-stiùiridh na Roinn Eòrpa, Chùisean Taobh a-muigh agus a' Chultair aig Riaghaltas na h-Alba ceannard Bhòrd na Gàidhlig mar Oifigeir Cunntachail a' Bhùird.

Tha dleastanasan buntainneach a' cheannaird mar Oifigeir Cunntachail a' Bhùird air am mineachadh anns a' Mheòmhrachan gu Oifigearan Cunntachail air a chur a-mach le Ministearan na h-Alba. Tha an t-Oifigeir Cunntachail an urra ri freagarrachd agus riaghailteachd a' mhaoin phoblaich airson a bheil iad cunntachail, airson clàran ceart a chumail agus airson maoin a' bhùird a dhìon.

Rosemary Nic a' Bhàird
Ceannard an gnìomh
21 Dàmhair 2008

AITHRIS AIR IN-SMACHD Raon Dleastanas

Mar Oifigeir Cunntachail, tha e mar dhleastanas orm siostam fallain in-smachd a ghleidheadh a tha a' toirt taic do choileanadh poileasaidhean, amasan agus cinn-uidhe a' bhuidhinn, a tha stèidhichte le Ministearan na h-Alba, aig an aon àm maoin agus stòras a' phobail a dhìon mar uallach pearsanta, a rèir nan uallaichean a tha air an cur às mo leth.

Leig an t-Oifigeir Cunntachail a bha ann roimhe dheth a dhreuchd air 31 Màrt 2007, agus às dèidh sin bha Oifigeir Cunntachail eadar-amail

air a shuidheachadh le Riaghaltas na h-Alba gu 31 Lùnastal 2007. B' e Coinneach A Moireach an t-Oifigeir Cunntachail bho 1 Sultain 2007 gu 1 Lùnastal 2008.

Tha Leabhar-làimhe Ionmhais Phoblaich an Alba (SPFM) air a chur a-mach le Ministearan na h-Alba gus stiùireadh a thoirt do Riaghaltas na h-Alba agus buidhnean iomchaidh eile mu làimhseachadh dòigheil air maoin poblach. Tha e gu mòr air a dhealbhadh gus dèanamh cinnteach gun cumar ri riathanasan reachd agus Pàrlamaid, gus luach airson airgid agus ìrean àrda de fhreagarrachd adhartachadh, agus gus cunntachalachd èifeachdach agus deagh shiostaman in-smachd a bhuannachd.

Rùn an t-siostam in-smachd

Tha an siostam in-smachd air a dhealbhadh airson rian a chumail air a' chunnart gu ìre reusanta seach cur às do gach cunnart nach coileanar poileasaidhean, amasan agus cinn-uidhe; mar sin chan urrainn dha toirt ach urras reusanta agus chan e làn-chinnt air èifeachdas.

Bha an siostam in-smachd a bha an sàs rè na bliadhna sa mhòr-chuid stèidhichte air siostam a' bhuidhinn a bha ann roimhe, agus bha e dealbhte gus na prìomh chunnartan a chomharrachadh a thaobh poileasaidhean, amasan agus cinn-uidhe a' bhuidhinn a choileanadh; luachadh air dè cho buailteach 's a tha na cunnartan sin tachairt agus a' bhuidhinn a bhiodh aca nan tachradh iad; agus an riaghladh le comas, èifeachd agus caomhantachd.

Tha an siostam in-smachd air a bhith an sàs airson na bliadhna a dhùin 31 Màrt 2008, agus suas gu ceann-là aontachaidh na h-aithisg bhliadhnail agus cunntasan, agus a rèir stiùireadh bho Mhinistearan na h-Alba.

An siostam cunnairt agus smachd

Feumaidh a h-uile buidheann a tha fo smachd iarrtasan SPFM ro-innleachd rianachd cunnairt obrachadh a rèir stiùireadh iomchaidh air a chur a-mach le Ministearan na h-Alba. Chaidh Ro-innleachd Rianachd Cunnairt, Clàr Rianachd Cunnairt agus Clàr Cunnart IT, a dheasachadh agus aontachadh leis a' Chomataidh Sgrùdaidh agus leis a' Bhòrd.

Tha am Bòrd a' cur roimhe leasachadh agus feabhas leantainneach tro shiostaman a chur air dòigh mu choinneimh sgrùdaidhean agus leasachaidhean iomchaidh sam bith ann an deagh chleachdadh san raon seo. Gu sònraichte, tha sinn an dùil togail air na toraidhean bhon bhùth-obrach air rianachd cunnairt gus:

- prionnsapalan Rianachd Cunnairt a chur an sàs mar phàirt den rianachd gnàthach;
- an Ro-innleachd Rianachd Cunnairt ath-bhreithneachadh;
- cur ris a' Chlàr Cunnairt;
- trèanadh mothachadh air cunnart a ghabhail os làimh;
- aithisgean fhaighinn bho Chathraiche Comataidh Sgrùdaidh a' bhuidhinn, don Bhòrd, mu thimcheall in-smachd;
- siostaman a chur air dòigh a bhios a' fìlleadh a-steach rianachd cunnairt ann an tabhartasan maoin eachaidh a' Bhùird agus sa phròiseas dealbhaidh corporra aige;

Tha an dreuchd in-sgrùdaidh na phàirt riatanach den t-siostam in-smachd. Bha an cùmhnant airson solarachadh seirbheis in-smachd airson na bliadhna ionmhais air a thoirt do Tìr Ard MacKenzie san Lùnastal 2007. Rinn Tìr Ard MacKenzie obair stèidhichte air mion-sgrùdadh den chunnart don robh am Bòrd fosgailte. Chaidh aithisgean ullachadh a ghabh a-steach Tabhartasan, Sgrùdadh air Coileanadh Chom-pàirtichean, Smachdan Tèarainteachd IT & Post-d, agus Dealbhadh Leantainneachd Gnìomhachais a' Bhùird. Tha iad sin a' gabhail a-steach barail mu iomchaidheachd agus èifeachdas an t-siostam in-smachd, còmhla ri molaidhean airson leasachadh.

Sgrùdadh air èifeachdas

Mar an t-Oifigeir Cunntachail, tha e mar dhleastanas orm sgrùdadh a dhèanamh air èifeachdas an t-siostam in-smachd. Tha mo sgrùdadh air èifeachdas an t-siostam in-smachd air fhiosrachadh le:

- na Stiùirichean taobh a-staigh a' bhuidhinn, air a bheil uallach airson leasachadh agus gleidheadh an t-siostam in-smachd;
- obair nan in-sgrùdaichean, a tha a' cur a-steach aithrisean gu cunbhalach gu Comataidh Sgrùdaidh a' Bhùird. Tha seo a' gabhail a-steach am barail neo-eisimeileach agus cothromach air iomchaidheachd agus èifeachdas shiostaman in-smachd a' Bhùird agus cuideachd molaidhean leasachaidh; agus

- iomraidhean bho na h-às sgrùdaichean na litrichean stiùiridh agus aithisgean eile.

Rè na bliadhna chaidh na pàipearan a leanas fhoirmeileachadh agus aontachadh leis a' Bhòrd:

- Ro-innleachd Rianachd Cunnairt agus an Clàr Rianachd Cunnairt
- Poileasaidh Solair
- Aithris air Feabhas Luach
- Poileasaidh Riaghlaidh agus Làimhseachadh Foille
- Aithris air Smachdan, Riaghailtean, Poileasaidhean, agus Modhan Ionmhasail

Ni am Bòrd sgrùdadh air an t-siostam in-smachd gus dèanamh cinnteach gun cùm seo a' toirt barrantas mu a dleastanas a thaobh Achd na Gàidhlig (Alba) 2005.

Rosemary Nic a' Bhàird
Ceannard an gnìomh
21 Dàmhair 2008

AITHISG AN LUCHD-SGRÙDAIDH NEO-EISIMEILEACH GU BUILL BHÒRD NA Gàidhlig, ÀRD NEACH- SGRÙDAIDH NA H-ALBA AGUS PÀRLAMAID NA H-ALBA

Tha mi air aithrisean ionmhais Bhòrd na Gàidhlig airson na bliadhna gu 31 Màrt 2008 a sgrùdadh fo Achd na Gàidhlig (Alba) 2005. Tha iad sin a' gabhail a-steach an Aithris air Cosgais Obrachaidh agus Aithris air Làn Bhuannachd is Call Aithnichte, an Cothromachadh, an Aithris Sruth Airgid agus na notaichean co-cheangailte riutha. Dh'ullaicheadh na cunntasan ionmhasail seo fo na poileasaidhean cunntasachd a tha suidhichte an sin. Rinn mi sgrùdadh cuideachd air an fhiosrachadh anns an Aithisg air Tuarastail a tha air an comharrachadh sgrùdaichte anns an aithisg sin.

Tha an aithisg seo air a dèanamh a-mhàin do na buidhnean ris a bheil i a' dèiligeadh a rèir Achd an Ionmhais Phoblaich agus Cunntalachd (Alba) 2000 agus gun adhbhar sam bith eile. Ann an co-rèir ri paragraf 123 den Chòd Cleachdadh Sgrùdaidh air aontachadh le Àrd-neach-sgrùdaidh na h-Alba, chan eil mi a' gabhail orm dleasanais do bhuill no oifigearan, nan dreuchdan fa leth, no do threas pàrtaidhean.

Dleastanasan fa leth a' Bhùird, a' Cheannaird agus an neach-sgrùdaidh

Tha dleastanasan air a' Bhòrd agus air an Oifigear Chunntachail an Aithisg Bhliadhnail, anns a bheil an Aithisg air Tuarastal, agus na h-aithrisean ionmhais a dheasachadh a rèir Achd na Gàidhlig (Alba) 2005 agus stiùireadh a dhèanamh fon Achd le Ministearan na h-Alba. Tha an t-Oifigear Cunntachail cuideachd an urra ri dèanamh cinnteach à riaghailteachd cosgais agus teachd-a-steach. Tha na dleastanasan sin air am mineachadh anns an

Aithris air Dleastanasan an Oifigear Chunntachail.

Is e mo dhleastanas sgrùdadh a dhèanamh air na h-aithrisean ionmhais agus am pàirt den Aithisg air Tuarastail a tha ri sgrùdadh a rèir riatanais iomchaidh laghail agus riaghailteach agus Ìrean Eadar-nàiseanta Sgrùdaidh (Rioghachd Aonaichte agus Èirinn) mar a tha air iarraidh leis a' Chòd Cleachdadh Sgrùdaidh air aontachadh le Àrd-neach-sgrùdaidh na h-Alba.

Tha mi ag aithris dhuibh mo bheachd co-dhiù tha na h-aithrisean ionmhais a' toirt sealladh fìor agus cothromach agus co-dhiù tha na h-aithrisean ionmhais agus am pàirt den Aithisg air Tuarastal a tha ri sgrùdadh air an deasachadh ceart a rèir Achd na Gàidhlig (Alba) 2005 agus stiùireadh air a dhèanamh a rèir na h-Achd le Ministearan na h-Alba. Tha mi cuideachd ag aithris dhuibh co-dhiù, nam bheachd-sa, a bheil am fiosrachadh a tha a' dèanamh suas Aithisg Buill a' Bhùird, Cùl-fhiosrachadh Reachdail, Prìomh Thachartasan, Coileanadh Ionmhasail, Seilbh Calpa sa Bhliadhna, Gibhtean agus Tiodhlacan Carthannais, Call, Pàighidhean Sònraichte agus Dubhadh Às, Poileasaidh Pàigheadh Sholaraidhean, Aonad Airgid na h-Eòrpa, Suidheachadh Luchd-sgrùdaidh, Riaghladh Corporra, Modhan Stri eadar Com-pàirtean, Buill a' Bhùird, An Sgioba Stiùiridh, agus Comataidhean a' Bhùird a tha air a ghabhail a-steach san Aithisg Bhliadhnail, a rèir nan aithrisean ionmhais. Tha mi cuideachd ag aithris dhuibh co-dhiù an robh a' chosgais agus teachd-a-steach nochdte anns na h-aithrisean ionmhais buailteach no cleachdte anns a h-uile dòigh sheaghail a rèir òrdaghachd agus stiùireadh sam bith air a chur a-mach le Ministearan na h-Alba.

Tha mi cuideachd ag aithris dhuibh mura bheil, nam bheachd-sa, am buidheann air aithrisean cunntasachd ceart a chumail, mura bheil mi air làn fhiosrachadh agus mineachadh riatanach fhaighinn airson mo sgrùdaidh, no mura bheil fiosrachadh sònraichte air a nochdadh le ùghdarrasan iomchaidh a thaobh tuarastail agus ghnòthaichean eile.

Tha mi a' sgrùdadh co-dhiù tha an Aithris air In-smachd a' bhuidhinn ris an stiùireadh bho Riaghaltas na h-Alba, agus tha mi ag innse mura bheil, nam bheachd-sa, an Aithris a' co-aontachadh ris an stiùireadh. Chan eil e riatanach dhomh beachdachadh air co-dhiù a bheil an aithris a' còmhdach gach cunnart agus smachd, no barail a thoirt air èifeachdas modhan riaghlaidh corporra a' bhuidhinn no a mhodhan cunnairt agus smachd.

Tha mi a' leughadh an fhiosrachaidh eile anns an Aithisg Bhliadhnail agus a' beachdachadh co-dhiù a bheil e a' co-aontachadh ris na h-aithrisean ionmhais a chaidh an sgrùdadh. Tha am fiosrachadh eile seo a' gabhail a-steach a-mhàin am pàirt den Aithisg air Tuarastal nach deach a sgrùdadh. Tha mi a' toirt aire don bhuil air m' aithisg-sa ma dh'fhàsas mi mothachail air mì-aithris no neo-chunbhalachd subsainteach sam bith a bhuineas do na h-aithrisean ionmhais. Chan eil mo dhleastanasan-sa a' buntainn ri fiosrachadh sam bith eile.

Stèidh beachd an sgrùdaidh

Rinn mi mo sgrùdadh a rèir Achd an Ionmhais Phoblaich agus Cunntalachd (Alba) 2000 agus Ìrean Eadar-nàiseanta Sgrùdaidh (An Rioghachd Aonaichte agus Èirinn) a libhrigeadh le Bòrd Cleachdadh Sgrùdaidh mar a tha air iarraidh leis a' Chòd Cleachdadh Sgrùdaidh air aontachadh le Àrd-neach-sgrùdaidh na h-Alba. Tha sgrùdadh a' gabhail a-steach rannsachadh, air stèidh deuchainn, air fianais a' buntainn ri suimean, foillseachaidhean agus riaghailteachd cosgais agus teachd-a-steach anns na h-aithrisean ionmhais agus am pàirt den Aithisg air Tuarastal a tha ri sgrùdadh. Tha e cuideachd a' gabhail a-steach measadh air na tuairmsean seaghail agus air beachdan a' Bhùird agus an Oifigear Chunntachail ann an deasachadh nan aithrisean ionmhais, agus co-dhiù tha na poileasaidhean cunntasachd freagarrach air suidheachadh a' bhuidhinn, air an cleachdadh gu seasmach agus air am foillseachadh gu h-iomchaidh.

Dhealbh agus choilean mi mo sgrùdadh airson làn fhiosrachadh agus mineachadh fhaighinn a mheas mi deatamach gus fianais riarachail a thoirt dhomh airson cinnt reusanta gu bheil na h-aithrisean ionmhais agus am pàirt den Aithisg air Tuarastal a tha ri sgrùdadh saor bho mhi-aithris shusbainteach, co-dhiù tha sin ag èirigh à foill no mearachd, agus an robh gach cosgais agus teachd-a-steach nochdte anns na h-aithrisean ionmhais buailteach no cleachdte a rèir òrdaghachd iomchaidh agus stiùireadh sam bith air a chur a-mach le Ministearan na h-Alba. Ann an tighinn gu mo bheachd thomhais sinn cuideachd foghnadh iomlan taisbeanadh an fhiosrachaidh anns na h-aithrisean ionmhais agus am pàirt den Aithisg air Tuarastal a tha ri sgrùdadh.

Beachd

Aithrisean ionmhais

Nam bheachd-sa

- tha na h-aithrisean ionmhais a' toirt sealladh fìor agus cothromach, a rèir Achd na Gàidhlig (Alba) 2005 agus stiùireadh air a dhèanamh fon Achd le Ministearan na h-Alba, air cor Bhòrd na Gàidhlig air 31 Màrt 2008 agus air a' chosgais obrachaidh lom, buannachd agus call aithnichte agus sruthan airgid airson na bliadhna suas chun a' chinn-là sin;
- tha na h-aithrisean ionmhais agus am pàirt den Aithisg air Tuarastal a tha ri sgrùdadh air an deasachadh ceart a rèir Achd na Gàidhlig (Alba) 2005 agus stiùireadh sam bith air a dhèanamh fon Achd le Ministearan na h-Alba; agus
- tha fiosrachadh a tha a' dèanamh suas a-mhàin Aithisg Buill a' Bhùird, Cùl-fhiosrachadh Reachdail, Prìomh Thachartasan, Coileanadh Ionmhasail, Seilbh Calpa sa Bhliadhna, Gibhtean agus Tiodhlacan Carthannais, Call, Pàighidhean Sònraichte agus Dubhadh Às, Poileasaidh Pàigheadh Sholaraidhean, Aonad Airgid na h-Eòrpa, Suidheachadh Luchd-sgrùdaidh, Riaghladh Corporra, Modhan Stri eadar Com-pàirtean, Buill a' Bhùird, An Sgioba Stiùiridh, agus Comataidhean a' Bhùird, a tha air a ghabhail a-steach san Aithisg Bhliadhnail, a rèir nan aithrisean ionmhais.

Riaghailteachd

Nam bheachd-sa anns a h-uile dòigh sheaghail bha a' chosgais agus teachd-a-steach nochdte anns na h-aithrisean ionmhais buailteach no cleachdte a rèir òrdaghachd iomchaidh agus stiùireadh sam bith air a chur a-mach le Ministearan na h-Alba.

Steafan O Hagan
Sgrùdadh Alba
Làr a Seachd, Tùr a' Phlàsa
Cill-bhrìghde an Ear
G74 1LW

24 Dàmhair 2008

AITHRIS TEACHD-A-STEACH IS COSGAIS
Airson na Bliadhna gu 31 Màrt 2008

	Nota	2008 £	2007 £
Teachd-a-steach			
Teachd-a-steach eile	3	1,306	15,622
		1,306	15,622
Cosgais			
Cosgaisean buill agus Luchd-obrach a' Bhùird	4	432,854	549,109
Cosgais Obrachaidh	5	3,814,382	3,447,929
Cosgaisean Obrachaidh Eile	6	423,199	448,738
Cosgaisean Baralach	7	4,522	6,289
Ìsleachadh	8	31,727	31,914
		4,706,684	4,483,979
Còrr Cosgais thar Teachd-a-steach air	13	(4,705,378)	(4,468,357)
Gnìomhan Obrachaidh			
Riadh Banca air Fhaighinn		17,891	9,967
Toradh an Dùil bho Mhaoin an Fhastaike		26,000	19,000
Riadh air Dleastanasan Sgeama Peinnsein		(20,000)	(16,000)
Còrr Cosgais thar Teachd-a-steach		(4,681,487)	(4,455,390)

Bha na h-obraichean uile air am buannachd rè na bliadhna.

Tha an còrr cosgais thar teachd-a-steach a' riochdachadh cosgais obair maoinichte Riaghaltas na h-Alba, leis an airgead airson na h-obrach seo a mhaoinichadh air a thoirt dìreach do Mhaoin Ghlèidhte teachd-a-steach & cosgais.

Aithris air Làn Bhuannachd is Call Aithnichte
Airson na Bliadhna gu 31 Màrt 2008

	Nota	2008 £	2007 £
Còrr Cosgais thar Teachd-a-steach airson na Bliadhna	12	(4,681,487)	(4,455,390)
Còrr/(Call) a thaobh comhairle àrachais sa phlana peinnsein		(3,000)	27,000
Beachd air Cosgais Calpa	7	4,522	6,289
Tabhartas-taice		4,629,000	4,439,000
Buannachd Aithnichte Iomlan		(50,965)	16,899

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40 Tha na poileasaidhean cunntasachd agus na notaichean air duilleagan 19 gu 30 a' dèanamh suas pàirt de na cunntasan seo.

COTHROMACHADH
Aig 31 Màrt 2008

	Nota	2008 £	2007 £
Maoin Stèidhichte			
Maoin Stèidhichte	8	18,849	43,558
Maoin Luath			
Fiachairean	9	57,082	27,494
Airgead sa Bhanca is ri Làimh	10	78,757	283,921
		135,839	311,415
Creidearan: sùimeannan ri phàigheadh	11	24,975	173,295
Maoin Luath /(Dleastanas) Gu Lèir		110,864	138,120
Maoin/(Dleastanas) Peinnsein		(1,000)	(2,000)
Maoin Gu Lèir a' Gabhail a-steach Maoin/(Dleastanas) Peinnsein		128,713	179,678
Calpa & Maoin Glèidhte			
Maoin Coitcheann	12	129,713	181,678
Maoin Glèidhte Pheinnseanan	12	(1,000)	(2,000)
Maoin Glèidhte Iomlan		128,713	179,678

Bha na h-aithrisean ionmhasail seo aontachta le Bòrd na Gàidhlig air 3 Sultain 2008.

Às leth Bòrd na Gàidhlig

Rosemary Ward

Rosemary Nic a' Bhàird
Ceannard an Gníomh
21 Dàmhair 2008

Tha na poileasaidhean cunntasachd agus na notaichean air duilleagan 19 gu 30 a' dèanamh suas pàirt de na cunntasan seo.

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AITHRIS SRUTH AIRGID
Airson na Bliadhna gu 31 Màrt 2008

	Nota	2008 £	2007 £
Sruth Airgid A-steach/(A-mach) Gu Lèir bho Obraichean	13	(4,845,037)	(4,315,023)
Toradh bho thasgadh			
Riadh Banca air Fhaighinn		17,891	9,967
Obair Tasgaidh			
Ceannach Maoin Stèidhichte		(7,018)	(13,517)
Sruth Airgid A-steach (A-mach) ro Mhaoineachadh		(4,834,164)	(4,318,573)
Tabhartas-taice			
Maoineachadh bhon Bhuidheann Roimhe	14	0	163,494
Meudachadh/(Ìsleachadh) air Airgead		(205,164)	283,921
Cothromachadh air Sruth Airgid Gu Lèir ri Glusad am Maoin Gu Lèir			
Meudachadh/(Ìsleachadh) air Airgead airson na Bliadhna		(205,164)	283,921
Maoin Gu Lèir aig Toiseach na Bliadhna		283,921	0
Maoin Gu Lèir aig Deireadh na Bliadhna		78,757	283,921

Tha na poileasaidhean cunntasachd agus na notaichean air duilleagan 19 gu 30 a' dèanamh suas pàirt de na cunntasan seo.

FIOSRACHADH MU NA H-AITHRISÈAN
Airson na Bliadhna gu 31 Màrt 2008

1. Poileasaidhean cunntasachd

Tha na h-aithrisean air an deasachadh a rèir an lùl Chunntasan air a chur gu Bòrd na Gàidhlig le Ministearan na h-Alba. Fon lùl Chunntasan seo feumar cumail ri lùl Aithris Ionmhasail Roinn Ionmhais na Banrigh (FRM). Gun teòradh air an fhiosrachadh nochdte, feumaidh na h-aithrisean na riatanasan cunntasachd agus foillseachaidh fo Achd nan Companaidhean 1985 a riarachadh agus na h-irean cunntasachd a libhrig no ris an do ghabh Bòrd nan Ìrean Cunntasachd cho fad 's a tha na riatanasan seo freagarrach, air an cleachdadh gu cunbhalach.

lùl Cunntasachd

Tha na cunntasan air an deasachadh fo iùl nan tùs-chosgaisean.

Maoin Stèidhichte

(1) Tha luachadh air maoin stèidhichte air an aithneachadh anns na cunntasan mar a leanas:

Bha gach maoin stèidhichte ann an làn-chleachdadh air an luachadh aig tùs-chosgais, le atharrachadh a rèir beatha maoine air an sònrachadh airson luach islichte. Chan eil calpaichte ach maoin a tha a' cosg còrr air £250 agus tha sùimeannan nas isle na an t-sùim seo air an làimhseachadh mar chaiteachas teachd-a-steach.

(2) Ìsleachadh

Tha ìsleachadh air a thoirt air gach maoin stèidhichte aig loidhne dhìreach. Bha beatha maoine air a sgrùdadh rè na bliadhna a' dèanamh cinnteach gum bi iad fhathast a' riochdachadh tuairmse reusanta air beatha eaconamach fheumail.

Gnè Maoine	Beatha Maoine
Leasachadh Oifis	5
Uidheamachd Oifis	4
Àirneis is Uidheam	4
Uidheamachd Coimpiutair	3

Tha maoin stèidhichte air ìsleachadh sa bhliadhna a gheibhear e ach chan eil sa bhliadhna a chosgar e.

Maoin Glèidhte

Tha am Maoin Glèidhte a' riochdachadh còrr cosgais thar teachd-a-steach air obair maoinichte bho Thabhartas-taice. Tha luach mhaoin agus fhiachan bhon bhuidheann a bha ann roimhe air an gabhail a-steach sa Mhaoin Glèidhte.

Cis Luach-leasaichte

Tha VAT nach fhaighear air ais mar chosgais anns an aithris air Cosgaisean Obrachaidh aig an àm a chaidh a chosg.

Gabhaltas

Tha màil obrachaidh air an cur ri cosgais ann an suimean co-ionann thar na teirm gabhaltas.

Tabhartas-taice bhon Riaghaltas

An dèidh iùl aithris ionmhasail o chionn ghoirid tha Tabhartas-taice air fhaighinn airson obair choitcheann agus pròiseactan calpa nochte mar theachd-a-steach ionmhasachaidh agus air a chur ri Maoin Coitcheann.

Teachd-a-steach

Tha teachd-a-steach a' riochdachadh luach iomlan an teachd-a-steach a fhuair e.

Cosgaisean Peinnein

Tha am Bòrd na phàirt de Sgeama Peinneanachaidh an Riaghaltas Ionadail, a tha na sgeama sochair comharraichte. Tha cosgais an dùil solar pheinneanan luchd-obrach air an cunntasachd air mhodh rianail thar beatha an dùil nam ball sa mhaoin peinnein a rèir Ìre Aithris Ionmhais 17 Sochairean Cluaineis, agus tha sochairean cluaineis air an cunntasachd mar a tha na sochairean air an cosnadh agus chan ann nuair a tha iad ri bhith pàighte. Tha an sgeama air a luachadh gach tritheamh bliadhna le comhairlichean airson àrachais agus tha am Bòrd a' buileachadh nan cuibhreann a tha air am moladh. Tha cosgais nan cuibhreann air an cunntasachd sna h-amannan cunntasachd dham buin iad.

Tha Bòrd na Gàidhlig a' làn choinneachadh ri cosgais pheinneanan suas gu aois cluaineis gnàthach a thaobh luchd-obrach a' leigeil dhiubh an dreuchd tràth no gu saor-thoileach anns na bliadhnachan làithreach agus roimhe. Thathar a' coinneachadh ri peinneanan rim pàigheadh an dèidh aois cluaineis gnàthach tron sgeama peinnein.

Cosgaisean Baralach

Tha cosgais baralach anns a' Chunntas Teachd-a-steach & Cosgais mu choinneamh cosgais calpa maoinichte leis an Riaghaltas air a chleachdadh rè na bliadhna. Thathar a' tomhas a' chosgais aig 3.5% den mhaoin iomlan às aonais nam fiachan uile.

Ionnsramaidean Ionmhasail

Tha a' chuid as motha de mhaoineachadh Bhòrd na Gàidhlig a' tighinn à teachd-a-steach bho Riaghaltas na h-Alba. Mar sin chan eil e cho buailteach do chunnart call creideis. Tha ionnsramaidean ionmhasail Bhòrd na Gàidhlig a' gabhail a-steach stòrasan airgid agus creideis. Is ann am bancaichean àrd-inbheach a tha airgead taisgte sam bith agus chan eil e fosgailte do ìre rèidh cho àrd.

Gnothach Soirbheachail

Bha na cunntasan air an deasachadh a' gabhail a-steach riathanasan ìre cunntasachd FRS 17 agus le luachadh a thaobh àrachais air buailteachd sgeama peinnsein mar a tha air a mhineachadh ann an nota 19 mu na h-aithrisean. Tha seo a' sealltainn fiachan a bhios rim pàigheadh ann am bliadhnaichean ri thighinn a thaobh buailteachd peinnsein mar thoradh air cleachdadh FRS17 le Bòrd na Gàidhlig. Tha Hymans Robertson, comhairliche airson àrachais na sgeama peinnsein, air a' bhualteachd fo FRS 17 a thomhas. Gach trìtheamh bliadhna bidh an comhairliche airson àrachais a' dèanamh sgrùdadh air stèidh maoineachaidh na sgeama peinnsein, agus sgrùdaidhean bliadhnaile ma bhios e iomchaidh. Rinneadh an luachadh foirmeil mu dheireadh aig 31 Màrt 2008 agus tha an ath luachadh foirmeil ri dhèanamh aig 31 Màrt 2008. Dheasaich an comhairliche airson àrachais a' chosgais peinnsein ro-mheasta airson na bliadhna gu 31 Màrt 2009 leis a' bharrail gum biodh cosnaichean a' cumail a' cosnadh shochairan ùra a rèir nan riaghailtean làithreach agus gum bi an rolla-pàighidh a bhios airidh air peinnsean seasmhach le cosnaichean ùra a' gabhail àite an fheadhainn a dh'fhàgas an dreuchdan.

Gnothach Soirbheachail (leantainn)

Cho fad 's nach eil an easbhaidh peinnsein a' tighinn à àitichean eile sam bi am Bòrd a' faighinn teachd-a-steach chan fhaodar coinneachadh ris ach a-mhàin le tabhartasan no Tabhartas-taice ri thighinn bhon roinn urrasachd aige, Buidheann-stiùiridh na h-Eòrpa, Chùisean Taobh a-muigh agus Cultair aig Riaghaltas na h-Alba. Tha seo air sgàth nach fhaodar, fo na riaghailtean àbhaisteach a bhuineas do smachd pàrlamaid thar teachd-steach agus cosgais, na tabhartasan sin a phàigheadh gus am bi feum orra.

Chan eil am Bòrd a' coimhead adhbhar nach fhaighear urrasachd na roinne agus aonta Mhinistearan san àm ri teachd no adhbhar gur e taic nas lugha a bheir iad do Bhòrd na Gàidhlig. A rèir sin thathar air meas iomchaidh stèidh gnothaich soirbheachail a gabhail airson nan aithrisean ionmhais seo a dheasachadh.

Ath-sgrùdadh air Poileasaidhean Cunntasachd

A rèir Ìre Aithris Ionmhais 18, Ath-sgrùdadh air Poileasaidhean Cunntasachd, rinn am Bòrd ath-sgrùdadh air a phoileasaidhean cunntasachd uile gus dèanamh cinnteach gun robh iad fhathast iomchaidh.

Atharrachaidhean ann am Modhan Measrachaidh

Cha robh atharrachadh ann a thaobh modhan measrachaidh am-bliadhna.

2. Tabhartas-taice

	2008 £	2007 £
Tabhartas-taice iomlan air fhaighinn ga chur ri cunntas Maoin Choitcheann		
san duilleag cothromachaidh	4,629,000	4,439,000

Tha an sùim de Thabhartas-taice (GIA) air aontachadh sa chiad àite le Ministearan, mar phàirt de obair buidseit na h-Alba. An dèidh sin tha am figear seo buailteach do dh'atharrachaidhean mar dh'aontaichear leis an roinn sponsaireachd a rèir prògram obrach a' Bhùird.

3. Teachd-a-steach Eile

	2008 £	2007 £
Teachd-a-steach taic phròiseactan	0	13,870
Teachd-a-steach eile	1,306	1,752
	1,306	15,622

4. Cosgaisean Buill agus Luchd-obrach a' Bhùird

	2008 £	2007 £
Geàrr-chunntas		
Buill a' Bhùird	63,605	59,131
Luchd-obrach	369,249	489,978
	432,854	549,109

4. Buill agus Luchd-obrach a' Bhùird (leantainn)

	2008 £	2007 £
Buill a' Bhùird - faic Aithris Tuarastail		
Tuarastail	61,744	57,119
Cosgaisean Dion Sòisealta	1,861	2,012
Cosgaisean Peinnsein	0	0
	63,605	59,131
Tha cosgaisean Buill a' Bhùird air an gabhail a-steach ann an cosgaisean obrachaidh eile (faic nota 6)		
Tuarastail Luchd-obrach		
Tuarastail	296,693	345,793
Cosgaisean Dion Sòisealta	24,329	30,724
Cosgaisean Peinnsein (faic nota 15)	49,000	113,461
	369,249	489,978
air a ghabhail a-steach anns na Cosgaisean Peinnsein 2007 shuas tha pàigheadh de £64,350 ri Sgeama Peinnsein Chomhairle na Gàidhealtachd a thaobh meudachadh ri peinnsein a' Cheannaird roimhe nuair a leig e dheth a dhreuchd.		
Bha an àireamh ghnàthach de chosnaichean mar a leanas:		
Àrd-luchd-stiùiridh	5	5
Luchd-obrach rianachd & taic	4	5
Iomlan	9	10

5. Cosgais Obrachaidh

Tha mion-fhiosrachadh sa Phlana Obrachaidh mu phrìomh thargaidean agus chlachan-mìle a tha am Bòrd a' leantainn agus coinneachadh ri amasan air an suidheachadh le Riaghaltas na h-Alba. Tha mion-fhiosrachadh air prìomh chosgais shìos:

	2008 £	2007 £
Prìomh Bhuidhnean Gàidhlig	1,622,729	1,605,980
Maoin Buileachaidh Achd na Gàidhlig	1,294,772	1,138,117
Tabhartasan ri bhith pàighte	519,321	590,058
Plana Nàiseanta na Gàidhlig	30,586	90,865
Margaideachd	138,419	0
Leasachadh foghlaim	208,555	0
Cosgaisean eile	0	10,488
Rannsachadh	0	12,421
	3,814,382	3,447,929

6. Cosgaisean Obrachaidh Eile

	2008 £	2007 £
Cosgaisean a' Bhùird agus Luchd-obrach (às aonais cosgaisean tuarastail)	123,451	164,943
Cosgaisean Cumanta na h-Oifis	155,990	165,947
PR & Margaideachd	66,538	42,853
Cisean Lagha agus Proifeiseanta	77,220	74,995
	423,199	448,738
Tha a' chosgais a leanas air a ghabhail a-steach anns na cosgaisean shuas:		
Cisean Sgrùdaidh (às-sgrùdadh)	12,530	11,300
Màil Obrachaidh		
- fearann agus togalaichean	43,944	43,944
- carbadan agus uidheamachd oifis	3,876	13,345

7. Cosgaisean Baralach

	2008 £	2007 £
Cosgais Calpa (air a thomhas @ 3.5% den mhaoin gu lèir aig 31 Màrt 2008)	4,522	6,289

8. Maoin Stèidhichte

	Leasachaidhean Gabhaltais £	Uidheamachd Oifis £	Àirneis Stèidhichte £	Uidheamachd Coimpiutair £	Iomlan £
Cosgais					
Maoin air a ghluasad aig 1 Giblean 2007	42,730	39,552	21,935	38,115	142,332
Cur-ris	0	5,760	1,258	0	7,018
Maoin Builichte	0	0	0	0	0
Aig 31 Màrt 2008	42,730	45,312	23,193	38,115	149,350
Ìsleachadh					
Aig 1 Giblean 2007	25,638	28,502	16,452	28,182	98,774
Air a Libhrigeadh sa Bhliadhna	8,546	11,328	5,798	6,055	31,727
Maoin Builichte	0	0	0	0	0
Aig 31 Màrt 2008	34,184	39,830	22,250	34,237	130,501
Luach Clàraichte Gu Lèir					
Aig 31 Màrt 2008	8,546	5,482	943	3,878	18,849
Luach Clàraichte Gu Lèir					
Aig 31 Màrt 2008	17,092	11,050	5,483	9,933	43,558

9. Fiachairean

	2008 £	2007 £
Tabhartasan ro-phàighte	50,000	0
Fiachairean Eile	7,082	27,494
	57,082	27,494

10. Airgead sa Bhanca is ri Làimh

	2008 £	2007 £
Cunntasan Banca	78,667	283,831
Airgead Iomlaid	90	90
	78,757	283,921

11. Creidearan

	2008 £	2007 £
Creidearan Ciùirde	617	1,423
Cisean Rolla-pàighidh	7,940	11,138
Cosgaisean Cruinnichte	16,418	160,734
	24,975	173,295

12. Airgead Calpa & Maoin Glèidhte

	Maoin Choitcheann £	Maoin Glèidhte Pheinnseanan £	Iomlan £
Còrr Tòiseachaidh	181,678	(2,000)	179,678
Còrr/(Call) airson na Bliadhna	(4,681,487)		(4,681,487)
Cosgais Calpa Baralach	4,522		4,522
Dleastanas Sgeama Peinnsein Glan	(4,000)	4,000	0
Call a thaobh Àrachais		(3,000)	(3,000)
Tabhartas-taice	4,629,000		4,629,000
Còrr Dùnaidh	129,713	(1,000)	128,713

13. Cothromachadh Còrr Obrachaidh air Obraichean ri Sruth Airgid Glan bho Thachartasan Àbhaisteach

	2008 £	2007 £
Cosgais glan de ghnìomhan obrach	(4,705,378)	(4,468,357)
Atharraichean ri Peinnseanan FRS	2,000	3,000
Cosgais Ìsleachaidh	31,727	31,914
Cosgaisean Baralach	4,522	6,289
Meudachadh/(Ìsleachadh) am Fiachairean	(29,588)	(19,935)
(Ìsleachadh)/Meudachadh air Creidearan	(148,320)	132,066
	(4,845,037)	(4,315,023)

14. Ionmhasachadh bhon bhuidheann roimhe

	2008 £	2007 £
Airgead sa Bhanca is ri Làimh	0	163,494

15. Dleastanasan Peinnsein

Tha am Bòrd a' cleachdadh sgeama sochair comharraichte mar bhuidheann ceadaichte fo Mhaoin Peinnsein Chomhairle na Gàidhealtachd, le maoin a tha glèidhte ann an stòras air leth fo rian nan urrasairean. Bha a' mhaoin air a ruith leis a' bhuidheann roimhe agus air a gluasad gu Bòrd na Gàidhlig air 3 Giblean 2006. Tha cuibhreann dhan sgeama air cunntas teachd-a-steach agus cosgais gus cosgais pheinnseanan a sgaoileadh thairis air ùine obrach nan cosnaichean aig a' chompanaidh.

Rinneadh làn luachadh a thaobh àrachais air 31 Màrt 2005 agus ùrachadh gu 31 Màrt 2008 le comhairliche barrantaichte neo-eisimeileach. Bha na prìomh bharailean a chleachd an comhairliche mar a leanas:

	31.3.08	31.3.07	31.3.06	31.3.05
Ìre meudachaidh an tuarastail	5.2%	4.7%	4.6%	4.4%
Ìre meudachaidh nam peinnseanan gam pàigheadh	3.7%	3.2%	3.1%	2.9%
Ìre Lùghdachaidh airson dleastanas na sgeama	6.6%	5.4%	4.9%	5.4%
Barail atmhorachd	3.7%	3.2%	3.1%	2.9%

15. Dleastanasan Peinnsein (leantainn)

Bha a' mhaoin san sgeama agus an ìre toraidh an dùil mar seo:

	Ìre toraidh an dùil san fhad-ùine aig 31.3.08	Luach aig 31.3.08 £	Ìre toraidh an dùil san fhad-ùine aig 31.3.07	Luach aig 31.3.07 £	Ìre toraidh an dùil san fhad-ùine aig 31.3.06	Luach aig 31.3.06 £
Roinnean	7.7%	270,000	7.8%	241,000	7.4%	186,000
Giltean	4.3%	35,000	4.9%	52,000	4.6%	41,000
Bannan Eile	6.6%	32,000	4.9%	0	4.6%	0
Seilbh	5.7%	45,000	5.8%	39,000	5.5%	26,000
Airgead-làimhe	5.0%	7,000	4.9%	7,000	4.6%	5,000
luach margaidh iomlan na maoin		389,000		339,000		259,000
Luach làithreach dleastanach na sgeama		(390,000)		(341,000)		(288,000)
Call san sgeama		(1,000)		(2,000)		(29,000)
Dleastanas peinnsein gu lèir		(1,000)		(2,000)		(29,000)

Mion-sgrùdadh air an t-sùim a chunntar am buannachd obrachaidh fo FRS 17

	31.3.08 £	31.3.07 £
Cosgais seirbheis làithreach	49,000	50,000
Cosgais seirbheis roimhe	0	(6,000)
Cosgais obrachaidh iomlan	49,000	44,000
Toradh an dùil bho mhaoin an Fhastaike	26,000	19,000
Riadh air dleastanas sgeama Peinnsein	(20,000)	(16,000)
Toradh gu lèir	6,000	3,000

Glusad an call rè na bliadhna

	31.3.08 £	31.3.07 £
Call san sgeama aig toiseach na bliadhna	(2,000)	(29,000)
Cosgais seirbheis làithreach	(49,000)	(50,000)
Cuibhreann an Fhastaike	47,000	41,000
Cosgaisean seirbheis roimhe	0	6,000
Teachd-a-steach ionmhasail eile	6,000	3,000
Còrr/(Call) a thaobh comhairle àrachais)	(3,000)	27,000
Còrr/(Call) aig deireadh na bliadhna	(1,000)	(2,000)

15. Dleastanasan Peinnsein (leantainn)

Buannachd is call le eòlas bho bhualteachd na sgeama

	31.3.08	31.3.07
Diofar eadar toradh an dùil agus fìor bho mhaoin an sgeama:		
Sùim (£)	(46,000)	5,000
Luach na Maoine	389,000	339,000
cuibhreann sa cheud de mhaoin na sgeama	(11.9%)	1.4%
Buannachd is call le eòlas bho dhleastanasan na sgeama:		
Sùim (£)	-	-
Luach làithreach nan dleastanasan	390,000	341,000
cuibhreann sa cheud de luach làithreach dleastanasan	-	-
Buannachd no call iomlan a thaobh àrachais aithnichte san STRGL:		
Sùim (£)	(3,000)	27,000
Luach làithreach nan dleastanasan	390,000	341,000
cuibhreann sa cheud de luach làithreach dleastanasan na sgeama	(0.9%)	7.9%

16. Gnothaichean Co-cheangailte ri Buill

Tha am Bòrd na Bhuidheann Poblach Neo-roinneil de Riaghaltas na h-Alba. Is e Roinn Urrasachd a' Bhùird Buidheann-stiùiridh na h-Eòrpa, Chùisean Taobh a-muigh agus Chultair aig Riaghaltas na h-Alba. Tha Riaghaltas na h-Alba air fhaicinn mar bhuidheann co-cheangailte ris an do rinneadh gnothaichean buntainneach rè na bliadhna nar n-obair gnàthach. Còmhla ri sin tha am Bòrd air gnothaichean buntainneach a dhèanamh ri Roinnean Riaghaltais eile agus Buidhnean Poblach Neo-roinneil eile.

17. Gnothaichean san robh ùidh aig Buill a' Bhùird

Rè na bliadhna, bha Bòrd na Gaidhlig an sàs anns na gnothaichean a leanas le buidhnean ris an robh ceangal aig Buill a' Bhùird:

Buidheann	Luach Iomlan Ghnothaichean sa bhliadhna £	Ball den Bhòrd
Acair	12,500	A NicSuain
An Comunn Gàidhealach	32,500	A MacCàrmaig
Bòrd Slàinte nan Eilean Siar	5,000	I A MacAoidh
Clì Gàidhlig	26,240	R. Dunbar
Colaiste a' Chaisteil	11,350	A NicSuain
Comhairle nan Eilean Siar	152,000	A MacLeòid
Feis a' Bhaile	340	A MacCàrmaig
Fèis Bharraigh	1,140	A MacCàrmaig
Fèis Dhun Èideann	900	A MacCàrmaig
Fèis Lannraig a Tuath	2,375	A MacCàrmaig
Fèis Rois	2,375	A MacCàrmaig
Fèisean nan Gàidheal	16,339	A MacCàrmaig
Àrd-sgoil Phort Rìgh	1,045	A MacCàrmaig
Pròiseact nan Ealan	15,000	A MacCàrmaig
Pròiseact nan Ealan	47,500	I A MacAoidh
Ùghsarras Theisteanas na h-Alba	2,940	A NicSuain
Stòrlann Nàiseanta na Gàidhlig	63,000	A NicSuain
Iomairt nan Cànan Eòrpach	57,000	A NicSuain
Comhairle na Gàidhealtachd	199,000	M. Foxley
Oilthigh na Gàidhealtachd 's nan Eilean	16,058	A NicSuain
Oilthigh Obar Dheathain	8,700	R. Dunbar

18. Dleastanasan Calpa agus Màil Obrachaidh

Cha robh fiachan calpa air chùmhnannt gun am pàigheadh no gun an cur sa chothromachadh agus cha robh fiachan tuiteamach sam bith ann aig ceann-latha a' chunntais cothromachaidh.

Tha dleastanasan fo mhàl obrachaidh nach gabh an dubhadh às mar a leanas:

	Fearann & Togalaichean 2008 £	Carbadan & Uidheamachd Oifis 2008 £	Fearann & Togalaichean 2007 £	Carbadan & Uidheamachd Oifis 2007 £
Màil obrachaidh a tha tighinn gu ceann:				
Taobh a-staigh bliadhna	0	0	0	0
Taobh a-staigh dhà gu còig bliadhna	61,599	5,170	102,660	9,047
Às dèidh còig bliadhna	0	0	0	0
	61,599	5,170	102,660	9,047

19. Dleastanasan Teachd-a-steach

Bha dleastanasan a thaobh thabhartasan aig deireadh na bliadhna, a' gabhail a-steach tabhartasan air an aontachadh ro 31 Màrt 2008 ach nach biodh pàighte gu às dèidh a' chinn-latha sin, rim pàigheadh mar a leanas:

	2008 £	2007 £
Taobh a-staigh bliadhna	2,004,470	1,963,604
Taobh a-staigh dhà gu còig bliadhna	468,000	563,000
Às dèidh còig bliadhna	0	0
	2,472,470	2,526,604

20. Cuimsean Ionmhasail

Feumaidh Bord na Gàidhlig obrachadh taobh a-staigh an airgid a gheibh iad bho Mhinistearan na h-Alba airson na bliadhna. Bha an suidheachadh ann an 2007-08 mar a leanas:

	2007-08		
	Uidhir-toraidh £m	Suidheachadh £m	Seachranachd £m
Tabhartas-taice (maoin tabhartas a-steach)	1,963,604	1,963,604	1,963,604
Maoin airson leasachadh Gàidhlig	563,000	563,000	563,000
Maoin Buileachaidh Achd na Gàidhlig	0	0	0
Iomlan	2,526,604	2,526,604	2,526,604

Bha an suidheachadh ann an 2006-07 mar a leanas:

	2006-07		
	Uidhir-toraidh £m	Suidheachadh £m	Seachranachd £m
Tabhartas-taice (maoin tabhartas teachd-a-steach)	0.998	0.800	0.198
Maoin airson leasachadh Gàidhlig	2.310	2.239	0.071
Maoin Buileachaidh Achd na Gàidhlig	1.138	1.400	-0.262
Iomlan	4.446	4.439	0.007

Chaidh iomradh a thoirt air seachranachd bho chaidh a shuidheachadh ris an roinn urrasachd sponsaireachd (Riaghaltas na h-Alba, Eòrpa, Cùisean Taobh a-muigh agus Cultar) tron bhliadhna ionmhais agus fhuaras cead mar a bha riatanach a thaobh seachranachd sam bith a bh' ann.

1. Tha Ministearan na h-Alba a' toirt an stiùiridh a leanas, a reir Paragraf 8(a) ann am Pàipear-taice 1 de Achd na Gàidhlig (Alba) 2005.
2. Bidh an aithris chunntasan airson na bliadhna ionmhais gu 31 Màrt 2006, agus nam bliadhnachan an dèidh sin, a rèir prionnsapail cunntasachd agus dleasan foillseachaidh an deasachadh lùl Aithris Ionmhasail an Riaghaltais (FReM) a tha a' seasamh airson na bliadhna airson an do dheasaicheadh na cunntasan.
3. Bidh na h-aithrisean air an deasachadh gus sealladh fìor agus cothromach a thoirt air teachd-a-steach is cosgais agus sruthan-airgid airson na bliadhna ionmhais, agus air cor a' bhuidhinn aig deireadh na bliadhna ionmhais.
4. Bidh an stiùireadh seo air ath-nochdadh mar phàipear-taice do dh'aithris nan cunntasan. Tha an stiùireadh a thugadh air 31 Màrt 2006 a-nis air ais-tharraing.

Air a shoidhneadh le ùghdarras Ministearan na h-Alba
11 Dàmhair 2007

Report of the Directors & Financial Statements

Contents of the Financial Statements
For the Year Ended 31 March 2008

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Date authorised for issue: 24 October 2008

BÒRD MEMBERS' REPORT

Bòrd na Gàidhlig presents its annual report and accounts for the year from 1 April 2007 to 31 March 2008. The accounts have been prepared in a form directed by the Scottish Ministers in accordance with Section 8 of the Gaelic Language (Scotland) Act 2005.

STATUTORY BACKGROUND

Bòrd na Gàidhlig was established and is regulated primarily by the relevant sections of the Gaelic Language (Scotland) Act 2005 ("the Act").

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.

FINANCIAL PERFORMANCE

Overview of the Year

Bòrd na Gàidhlig had a deficit of £52,487 (2007 – deficit £16,390) for the year. This is the difference between the net cost for the year of £4,681,487 (2007- £4,455,390) as shown in the Operating Cost Statement and the funding received from Scottish Government of £4,629,000 (2007 - £4,439,000).

Financial Reporting Manual (FRm 2007/8) issued by Treasury sets out the format of our annual accounts. Grant-in-Aid ("GIA") is included in the General Fund in the balance sheet rather than included in the Operating Cost Statement for the year. All other income and all expenditure is included in the Operating Cost Statement. The impact of this is the Operating Cost Statement shows a deficit which is transferred to the General Fund and is matched by GIA held there.

The main operational costs incurred during the year related to Principal Gaelic Bodies (£1.6m, 2007 - £1.6m), Gaelic Language Act Implementation Fund (£1.29m, 2007 - £1.14m), Grants (£0.5m, 2007 - £0.6m), preparation and publication of the National Plan for Gaelic (£0.03m, 2007 - £0.09m), Education development (£0.2m, 2007 – Nil), and national Gaelic advertising campaign (£0.13m, 2007 – Nil).

Other costs included Bòrd Member fees (£0.06m, 2007 - £0.06m), Staff Costs (£0.4m, 2007 - £0.5m) and Office Running Costs (£0.2m, 2007 - £0.2m). Depreciation costs in the year were £0.03m (2007 - £0.03m).

The balance sheet shows net assets of £0.13m (2007 - £0.18m). This is mainly caused by the assets brought forward from the predecessor body Bòrd na Gàidhlig (Alba) Limited in 2006 (£0.2m) less the deficits for 2007 and 2008.

Funding

Treasury instructions to non departmental public bodies are to show grant in GIA as financing income that is taken straight to the General Fund in the balance sheet. The GIA allocated for the year was £4,629,000 (2007 - £4,439,000). 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 Financial Memorandum and Scottish Public Finance Manual. Bòrd na Gàidhlig is expected to ensure that, taking one year with another, income from Grant in Aid equals expenditure.

Trends

As the end of the second period of accounts for Bòrd na Gàidhlig, the trend is one of stability in both income and expenditure. Funding has been broadly similar in both years, as has expenditure, and in both years there has been deficit small in relation to total funding.

Future

The National Plan for Gaelic was published in March 2007, and Guidance for the Preparation of Public Body Language Plans was issued in June 2007. Implementation of the National Plan for Gaelic commenced in 2007-08, and the Gaelic Language Plans are being prepared by 6 public bodies. These Public Body Language Plans are expected to be completed in 2008-09. Further notices requiring the preparation of plans will be issued in 2008-09 to 6 more public bodies.

As a Non-Departmental Public Body Bòrd na Gàidhlig expects that its sponsoring division, the Scottish Government Europe, External Affairs and Culture Directorate, will continue its current level of support, and future Ministerial approval will be forthcoming for proposed changes to charging schemes.

Bòrd na Gàidhlig, like every other government body, is expected to deliver best value and contribute to the efficient government targets. It is expected that further targets will be set during the course of the coming financial years. The Bòrd has instigated a number of reviews to identify efficiency savings and is also working in partnership with other government bodies to provide joint accommodation solutions and share support services at the Inverness office. It is also working to develop, where appropriate, joint working and information exchange in operational areas.

In order to meet its operational obligations, the Bòrd requires to restructure administratively, and a proposal for such a re-structuring is currently under consideration by the sponsor division.

Bòrd na Gàidhlig expects to receive continuing support for capital investment from the Scottish Government where it provides a robust business case.

CAPITAL INVESTMENTS IN YEAR

Bòrd na Gàidhlig invested £7,018 (2007 - £13,517) in fixed assets during the year. The main additions in year were:

	2008 £	2007 £
Office Equipment	5,760	2,324
Fixtures and Fittings	1,258	Nil
Computer Equipment	Nil	11,193

GIFTS AND CHARITABLE DONATIONS

There have been no gifts or charitable donations made to Bòrd na Gàidhlig for the year (2007 – Nil).

LOSSES, SPECIAL PAYMENTS AND WRITE OFFS

There were no losses, special payments, or write offs in the year (2007 – Nil).

SUPPLIER PAYMENT POLICY

Bòrd na Gàidhlig meets the requirements laid down by Government in respect of payments to small companies. It is Bòrd na Gàidhlig policy 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.

EUROPEAN MONETARY UNION

Bòrd na Gàidhlig's financial system currently has the capability to function in the event that a standard currency is introduced as a requirement of European Monetary Union legislation.

APPOINTMENT OF AUDITORS

Under the Public Finance and Accountability (Scotland) Act 2000, Bòrd na Gàidhlig's auditors are appointed by the Auditor General and Audit Scotland was appointed in 2007 as Bòrd na Gàidhlig's external auditor for the financial years ending 2007 - 2011.

Stephen O'Hagan CPFA
Audit Scotland
7th Floor
Plaza Tower
East Kilbride
G74 1LW

The auditors were remunerated in the sum of £12,530 (2007 - £11,300) in respect of statutory audit services for the financial year 2007-08.

Disclosure of information to auditors

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 that ought to be taken to make myself aware of any relevant audit information and to establish that the Bòrd's auditors are aware of the information.

CORPORATE GOVERNANCE MATTERS

Bòrd na Gàidhlig aims for the highest standards in corporate governance and the Cabinet Office Guidance on Codes of Practice for Public Bodies has been adopted. The Bòrd's Corporate Office is at Darach House, Stoneyfield Business Park, Inverness, IV2 7PA.

CONFLICTS OF INTEREST PROCEDURES

Bòrd na Gàidhlig operates strict and comprehensive procedures to deal with potential conflicts of interest. A register of interests, covering Bòrd members and staff, is held and updated at least annually. These are available for examination by any member of the public wishing to do so.

At Bòrd meetings, declarations of interest have to be announced at the start of the meeting. In the event that a Bòrd member or member of staff has an interest in any matter, they are required to declare that interest and leave the meeting, thereafter taking no part in any discussion of that matter. These declarations are recorded in the minutes of the meeting.

BÒRD MEMBERS

Matthew MacIver (Cathraiche)
 Arthur Cormack
 Rob Dunbar
 Michael Foxley
 John A MacKay
 Alasdair Macleod
 Faye Macleod
 Annie MacSween
 Christina Allon (appointed 7 January 2008)
 Alexandra Jones (appointed 7 January 2008)
 Kenneth MacKinnon (appointed 7 January 2008)
 Murdo MacLennan (appointed 7 January 2008)
 Matthew MacIver stepped down as Chairman on 30 June 2008.

Audit Committee

Faye Macleod
 Annie MacSween
 Arthur Cormack

Finance, Policy and Remuneration Sub-committee

John A MacKay
 Rob Dunbar
 Michael Foxley

MANAGEMENT TEAM 2007-2008

Alex Graham (Acting Ceannard) (1 April 2007 to 31 August 2007)
 Kenneth A Murray (Ceannard) (From 1 September 2007)
 Rosemary Ward (Education Manager)
 Donald Morrison (Development Manager)
 Peadar Morgan (Language Planning Manager)
 Alex Graham (Finance & Administration Manager)
 Kenneth A Murray resigned as Ceannard on 1 August 2008.

BÒRD COMMITTEES

The Bòrd meets regularly throughout the year and comprises the Cathraiche and up to 11 other members. Members of the Bòrd are appointed by the Scottish Ministers. The normal term of office for a non-executive Bòrd member is three years, although lengths of appointments may be varied to ensure continuity of Bòrd membership. The Cathraiche was appointed for four years expiring in February 2010.

The Bòrd has agreed a policy of requiring matters to be reported to the Bòrd for decision unless specifically within delegated powers given to the Ceannard.

The Bòrd has an Audit Committee, which comprises three Bòrd members, and is chaired by Faye Macleod. It meets four times a year. The external and internal auditors attend all meetings. The external and internal auditors are given the opportunity to speak confidentially to the Committee members. The purpose of the Audit Committee is to monitor and review risk, control and corporate governance. It operates independently and reports to the Bòrd.

The Bòrd has a Finance, Policy and Remuneration Sub-committee, which comprises three Bòrd members and is chaired by John A Mackay. It meets as determined by its Chairperson and meetings are set so as to complement the operational timetables of Bòrd na Gàidhlig. Members of Bòrd na Gàidhlig staff are asked to attend meetings when subjects of particular relevance are discussed. The purpose of the Committee is to provide advice to the Bòrd on issues relating to finance, policy, and staff remuneration.

REMUNERATION REPORT

Unaudited

John A Mackay chairs the Finance, Policy and Remuneration Sub-committee. The committee members are Rob Dunbar and Michael Foxley.

The Finance, Policy and Remuneration Sub-committee approves the salary increases of the Ceannard in line with the Senior Salaries Review Body. It further determines the performance pay of the Ceannard and senior management team.

Bòrd na Gàidhlig staff are currently remunerated on spot points determined when appointed in post. The Bòrd is preparing a remuneration scheme based on salary bands and the proposed scheme will be submitted to the Scottish Government in June 2008. This will include a performance related pay scheme, which will become operational once agreed with the Pay Policy Unit.

No performance awards were made in 2007-08 because the pay negotiations covering the year have still to be completed.

Audited

	2008 Total £000	2007 Total £000
Remuneration of Bòrd Members		
Remuneration / Fees:		
Cathraiche	12	12
Other members	49	45
	61	57

Bòrd Member	2008 Total	2007 Total
Arthur Cormack	6,200	6,200
Rob Dunbar	6,200	6,200
Michael Foxley	6,200	6,200
John A MacKay	6,200	6,200
Alistair Macleod	6,200	6,200
Faye Macleod	6,200	6,200
Annie MacSween	6,200	6,200
Rosemary Ward (resigned 16 June 2006)	-	1,319
Christina Allon (appointed 7 January 2008)	1,486	-
Alexandra Jones (appointed 7 January 2008)	1,486	-
Kenneth MacKinnon (appointed 7 January 2008)	1,486	-
Murdo MacLennan (appointed 7 January 2008)	1,486	-
	49,344	44,719

Bòrd member appointments are not pensionable.

Remuneration of Cathraiche and Ceannard

	2007 Salary £000	2008 Benefits in Kind £000	2007 Salary £000	2007 Benefits in Kind £000
Cathraiche				
M MacIver	10-15	-	10-15	0
Ceannard				
Alex Graham (Acting Ceannard 1 April 2007 - 31 August 2007)	15 - 20 (40-45 full year equivalent)	-	-	-
Kenneth A Murray (from 1 September 2007)	35 - 40 (60-65 full year equivalent)	-	-	-
Allan Campbell (retired 31 March 2007)	0	-	60-65	3

The Ceannard is an ordinary member of the Highland Council Pension Scheme and Bòrd na Gàidhlig paid the employer's pension contribution at the same rate that it does for other participating members.

Pension entitlements of Ceannard and Bòrd Members

The FReM requires the disclosure of the information regarding the pension entitlements of the Ceannard. This information has been requested from the actuaries concerned. At the date of signing this information was unavailable.

Bòrd Members do not have any pension entitlement.

Approved by the Bòrd on 3 September 2008.

Signed on behalf of the Bòrd



Rosemary Ward
Acting Chief Executive
21 October 2008

STATEMENT OF ACCOUNTABLE OFFICER'S RESPONSIBILITIES

Under Section 8 of the Gaelic Language (Scotland) Act 2005, Bòrd na Gàidhlig is required to prepare financial statements for each financial year in the form and on the basis determined by the Scottish Ministers. The financial statements 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.

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

- Observe the financial statements direction issued by the Scottish Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- Make judgments 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 financial statements; and
- Prepare the financial statements on a going concern basis.

In addition the Bòrd has general responsibility for taking such steps as are reasonably open to it to safeguard the assets of the Bòrd and to prevent and detect fraud and other irregularities.

The Accountable Officer of the Scottish Government Europe, External Affairs and Culture Directorate designated the Ceannard of Bòrd na Gàidhlig as Accountable Officer for the Bòrd.

The Ceannard's relevant responsibilities as Accountable Officer for the Bòrd are set out in the Memorandum to Accountable Officers issued by Scottish Ministers. The Accountable Officer has responsibility for the propriety and regularity of the public finances for which they are answerable, for keeping proper records and for safeguarding the Bòrd's assets.



Rosemary Ward
Acting Chief Executive
21 October 2008

STATEMENT ON INTERNAL CONTROL

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 assigned to me.

The previous Accountable Officer retired on 31 March 2007, following which an interim Accountable Officer was appointed by the Scottish Government until 31 August 2007. Kenneth A Murray was Accountable Officer from 1 September 2007 until 1 August 2008. I commenced my appointment as Accountable Officer on 24 September 2008.

The Scottish Public Finance Manual (SPFM) is issued by the Scottish Ministers to provide guidance to the Scottish Government and other relevant bodies on the proper handling of public funds. It is mainly designed to ensure compliance with statutory and Parliamentary requirements, promote value for money and high standards of propriety, and secure effective accountability and good systems of internal control.

The purpose of the system of internal control

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

The system of internal control in place during the year was mainly based on that of the preceding year, and was a process designed to identify and prioritise the risks to the achievement of the organisation's policies, aims and objectives; to evaluate the likelihood of those risks being realised and 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 2008, and up to the date of approval of the annual report and accounts, and accords with guidance from Scottish Ministers.

The risk and control framework

All bodies subject to the requirements of the SPFM must operate a risk management strategy in accordance with relevant guidance issued by the Scottish Ministers. A Risk Management Strategy, a Risk Management Register and an IT Risk Register, have been produced and approved by the Audit Committee and the Board.

The Bòrd 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. In particular, we intend to build on the outcomes from the risk management workshop to:

- embed Risk Management principles as part of normal management process;
- review the Risk Management Strategy;
- update the Risk Register;
- undertake risk awareness training;
- receive periodic reports from the Chair of the organisation's Audit Committee, to the Bòrd, concerning internal control;
- develop systems that incorporate risk management into the Bòrd's funding awards and into its overall corporate planning process;

The internal audit function is an integral part of the internal control system. The contract for provision of an internal audit service for the financial year was awarded to TirArd MacKenzie in August 2007. TirArd MacKenzie undertook work based on an analysis of the risk to which the Bòrd was exposed. Reports have been produced which covered the Bòrd's Grant Awards, Partner Performance Monitoring, IT Security & Email Controls, and Business Continuity Planning. These include an opinion on the adequacy and effectiveness of the system of internal control, together with recommendations for improvements.

Review of effectiveness


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

- the Managers within the organisation, who have responsibility for the development and maintenance of the internal control framework;
- the work of internal auditors, who submit regular reports to the Bòrd's Audit Committee. (this includes their independent and objective opinion on the adequacy and effectiveness of the Bòrd's systems of internal control together with recommendations for improvement); and
- comments made by the external auditors in their management letter and other reports.

During the year the Bòrd formalised and approved the following documentation:

- Risk Management Strategy and Risk Management Register
- Procurement Policy
- Best Value Statement
- Fraud Management and Response Policy
- Financial Controls, Regulations, Policies and Procedures Statement

The Bòrd 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.



Rosemary Ward
Acting Chief Executive
21 October 2008

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

I have audited the financial statements of Bòrd na Gàidhlig for the year ended 31 March 2008 under the Gaelic Language (Scotland) Act 2005. These comprise the Operating Cost Statement and Statement of Recognised Gains and Losses, the Balance Sheet, the Cash Flow Statement and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

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 123 of the Code of Audit Practice approved by the Auditor General for Scotland, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Respective responsibilities of the Bòrd, Accountable Officer and auditor

The Bòrd and Accountable Officer are responsible for preparing the Annual Report, which includes the Remuneration Report, and the financial statements in accordance with the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers. The Accountable Officer is also responsible for ensuring the regularity of expenditure and receipts. These responsibilities are set out in the Statement of Accountable Officer's Responsibilities.

My responsibility is to audit the financial statements and the part of the Remuneration Report to be audited in accordance with relevant legal and regulatory requirements and with International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Auditor General for Scotland.

I report to you my opinion as to whether the financial statements give a true and fair view and whether the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers. I report to you whether, in my opinion, the information which comprises the Bòrd Members' Report, Statutory Background Principal Activities, Financial Performance, Capital Investments in Year, Gifts and Charitable Donations, Losses, Special Payments and Write Offs, Supplier Payment Policy, European Monetary Union, Appointment of Auditors, Corporate Governance, Conflict of

Interest Procedures, Bòrd Members, Management Team, and Bòrd Committees included in the Annual Report, is consistent with the financial statements. I also report whether in all material respects the expenditure and receipts shown in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

In addition, I report to you if, in my opinion, the body has not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by relevant authorities regarding remuneration and other transactions is not disclosed.

I review whether the Statement on Internal Control reflects the body's compliance with the Scottish Government's guidance, and I report if, in my opinion, it does not. I am not required to consider whether this statement covers all risks and controls, or form an opinion on the effectiveness of the body's corporate governance procedures or its risk and control procedures.

I read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. This other information comprises only the unaudited part of the Remuneration Report. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.

Basis of audit opinion

I conducted my audit in accordance with the Public Finance and Accountability (Scotland) Act 2000 and International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board as required by the Code of Audit Practice approved by the Auditor General for Scotland. An audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of expenditure and receipts included in the financial statements and the part of the Remuneration Report to be audited. It also includes an assessment of the significant estimates and judgements made by the Bòrd and Accountable Officer in the preparation of the financial statements, and of whether the accounting policies are appropriate to the body's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements and the part of the Remuneration Report to be audited are free from material misstatement, whether caused by fraud or error, and that in all material respects the expenditure and receipts shown in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements and the part of the Remuneration Report to be audited.

Opinion

Financial statements

In my opinion

- the 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 affairs of Bòrd na Gàidhlig as at 31 March 2008 and of the net operating cost, recognised gains and losses and cash flows for the year then ended;
- the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers; and
- information which comprises only the Bòrd Members' Report, Statutory Background Principal Activities, Financial Performance, Capital Investments in Year, Gifts and Charitable Donations, Losses, Special Payments and Write Offs, Supplier Payment Policy, European Monetary Union, Appointment of Auditors, Corporate Governance, Conflict of Interest Procedures, Bòrd Members, Management Team, and Bòrd Committees, included in the Annual Report is consistent with the financial statements.

Regularity

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



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24 October 2008

INCOME AND EXPENDITURE ACCOUNT

For the Year Ended 31 March 2008

	Note	2008 £	2007 £
Income			
Other Income	3	1,306	15,622
		1,306	15,622
Expenditure			
Bòrd Members and Staff Costs	4	432,854	549,109
Operational Expenditure	5	3,814,382	3,447,929
Other Operating Costs	6	423,199	448,738
Notional Costs of Capital	7	4,522	6,289
Depreciation	8	31,727	31,914
		4,706,684	4,483,979
Net cost on Operating Activities	13	(4,705,378)	(4,468,357)
Bank Interest Received		17,891	9,967
Expected Return on Employer Assets		26,000	19,000
Interest on Pension Scheme Liabilities		(20,000)	(16,000)
Net Cost of the Year		(4,681,487)	(4,455,390)

All activities were acquired during the year.

The Net Cost for the Year represents the cost of Scottish Government funded activities, the cash to fund this activity being taken directly to the General Fund.

Statement of Total Recognised Gains and Losses

For the Year Ended 31 March 2008

	Note	2008 £	2007 £
Net Cost for the Year	12	(4,681,487)	(4,455,390)
Actuarial Gain / (loss) in pension plan		(3,000)	27,000
Notional Cost of Capital	7	4,522	6,289
Grant-in-Aid funding		4,629,000	4,439,000
Total Recognised Gains		(50,965)	16,899

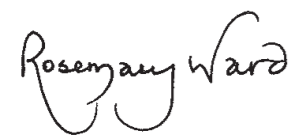
The accounting policies and notes on pages 14 to 26 form part of these accounts.

BALANCE SHEET
As at 31 March 2008

	Note	2008 £	2007 £
Fixed Assets			
Tangible Assets	8	18,849	43,558
Current Assets			
Debtors	9	57,082	27,494
Cash at Bank and in Hand	10	78,757	283,921
		135,839	311,415
Creditors: amounts falling due within one year	11	24,975	173,295
Net Current Assets/(Liabilities)		110,864	138,120
Pension Asset/(Liability)		(1,000)	(2,000)
Net Assets Including Pension Asset/(Liability)		128,713	179,678
Capital & Reserves			
General Fund	12	129,713	181,678
Pension Reserve	12	(1,000)	(2,000)
Total Reserves		128,713	179,678

These financial statements were approved by Bòrd na Gàidhlig on 3 September 2008.

Signed on behalf of Bòrd na Gàidhlig



Rosemary Ward
Acting Chief Executive
21 October 2008

The accounting policies and notes on pages 14 to 26 form part of these accounts.

CASH FLOW STATEMENT
For the Year Ended 31 March 2008

	Note	2008 £	2007 £
Net Cash Inflow/(Outflow) from Operating Activities	13	(4,845,037)	(4,315,023)
Returns on Investments			
Bank Interest Received		17,891	9,967
Investing Activities			
Purchase of Fixed Assets		(7,018)	(13,517)
Net Cash Inflow/(Outflow) before Financing		(4,834,164)	(4,318,573)
Grant in Aid		4,629,000	4,439,000
Financing from Previous Body	14	0	163,494
Increase/(Decrease) in Cash		(205,164)	283,921
Reconciliation of Net Cash Flow to Movement in Net Funds			
Increase/(Decrease) in Cash for the Year		(205,164)	283,921
Net Funds at Start of Year		283,921	0
Net Funds at End of Year		78,757	283,921

The accounting policies and notes on pages 14 to 26 form part of these accounts.

**NOTES TO THE ACCOUNTS
For the Year Ended 31 March 2008**

1. 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 H M Treasury's Finance Reporting Manual (FReM). Without limiting the information given, the accounts 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, applied on a consistent basis.

The particular accounting policies adopted are described below.

Accounting Convention

The accounts are prepared under the historical cost convention.

Tangible Fixed Assets

(1) Valuation of fixed assets are recognised in the accounts as follows:

All fixed assets in full use have been valued at historic cost, adjusted in accordance with the asset lives assigned to give a depreciated value. Only assets costing in excess of £250 are capitalised and items below this amount are treated as revenue expenditure.

(2) Depreciation

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

Asset Category	Asset Lives
Office Improvements	5
Office Equipment	4
Fixtures & Fittings	4
Computer Equipment	3

Fixed assets are depreciated in the year of acquisition but not in the year of disposal.

Reserves

The General Fund represents the excess of expenditure over income on Grant-in-Aid funded activities. The value of assets and liabilities transferred from the predecessor body have been included in the General Fund.

Value Added Tax

Irrecoverable VAT is charged in the Operating Cost Statement in the period in which it has been incurred.

Leases

Operating lease rentals are charged to expenditure in equal amounts over the lease term.

Government Grant-in-Aid

Following recent financial reporting guidance Grant-in-Aid received to cover general operating activities and capital projects is shown as financing income and credited directly to the General Fund.

Income

Income represents the total value of income received.

Pension Costs

The Bòrd participates in the Local Government Superannuation Scheme which is a defined benefit scheme. The expected cost of providing staff pensions is recognised on a systematic basis over the expected average remaining lives of members of the pension fund in accordance with Financial Reporting Standard 17 Retirement Benefits, and recognises retirement benefits as the benefits are earned and not when they are due to be paid. The actuary reviews the scheme on a triennial basis and the Bòrd implements the contributions recommended. The contribution charges are recognised in the accounting periods in which they arise.

Bòrd na Gàidhlig provides in full for the cost of meeting pensions up to normal retirement age in respect of staff taking early retirement programmes and voluntary severances in the current and previous years. Pensions payable after normal retirement age are met by the pension scheme.

Notional Costs

The Operating Cost Statement includes a notional charge for the cost of Government funded capital employed during the year. The charge is calculated at 3.5% of total assets less all liabilities.

Financial Instruments

Bòrd na Gàidhlig is mainly funded by income from the Scottish Government. Therefore it is not subject to significant liquidity risk exposure. Bòrd na Gàidhlig's financial instruments comprise cash and liquid resources. Any cash held on deposit is with highly rated banks and there is no significant interest rate risk.

Going Concern

The accounts have been prepared incorporating the requirements of the accounting standard FRS 17 and include an actuarial valuation of the pension scheme liability as explained in note 19 to the accounts. This reflects the inclusion of liabilities falling due in future years in respect of pension liabilities arising from the application of FRS17 to Bòrd na Gàidhlig. Hymans Robertson, the actuary to the pension scheme, has calculated the liability arising under FRS 17. The actuary conducts a triennial review of the funding basis of the pension scheme, along with yearly reviews when appropriate. The last formal valuation of the fund was conducted as at 31 March 2008. In preparing the projected pension expense for the year to 31 March 2009, 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.

To the extent that the pension deficit is not met from the Bòrd's other sources of income it may only be met by future grants or Grant-in-Aid from its sponsoring department, the Scottish Government Europe, External Affairs and Culture 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.

Review of Accounting Policies

In accordance with Financial reporting Standard 18, Review of Accounting Policies, the Bòrd undertook a review of all its accounting policies to ensure their continued relevance.

Changes in Estimation Techniques

There has been no change in estimating techniques in the year.

2. Grant in Aid

	2008 £	2007 £
Total Grant-in-Aid received credited to the General Fund		
in the balance sheet	4,629,000	4,439,000

The amount of Grant-in-Aid (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.

3. Other Income

	2008 £	2007 £
Project support income	0	13,870
Other	1,306	1,752
	1,306	15,622

4. Bòrd Members and Staff Costs

	2008 £	2007 £
Summary		
Bòrd Members	63,605	59,131
Staff	369,249	489,978
	432,854	549,109

4. Bòrd Members and Staff Costs (continued)

	2008 £	2007 £
Bòrd Members - see Remuneration Report		
Fees	61,744	57,119
Social Security Costs	1,861	2,012
Pension Costs	0	0
	63,605	59,131
Bòrd members' expenses are included in other operating costs (see note 6)		
Staff Salaries		
Salaries	296,693	345,793
Social Security Costs	24,329	30,724
Pension Costs (see note 15)	49,000	113,461
	369,249	489,978
Included in the Pension Costs 2007 above is a payment of £64,350 to the Highland Council Pension Scheme in relation to the augmentation of the former Ceannard's pension upon retiral.		
The average number of employees was as follows:		
Senior management	5	5
Administrative & support staff	4	5
Total	9	10

5. Operational Expenditure

The Operational Plan details key targets and milestones that the Bòrd follows in seeking to meet objectives set by the Scottish Government. Major items of expenditure are detailed below:

	2008 £	2007 £
Principal Gaelic Bodies	1,622,729	1,605,980
Gaelic Language Act Implementation Fund	1,294,772	1,138,117
Grants payable	519,321	590,058
National Plan for Gaelic	30,586	90,865
Advertising Campaign	138,419	0
Education development	208,555	0
Other	0	10,488
Research	0	12,421
	3,814,382	3,447,929

6. Other Operating Costs

	2008 £	2007 £
Bòrd and Staff Costs (exc Salary costs)	123,451	164,943
Office Running Costs	155,990	165,947
PR & Marketing	66,538	42,853
Legal and Professional Fees	77,220	74,995
	423,199	448,738

The following expenditure is included in the above costs:

Audit Fees (external audit)	12,530	11,300
Operating Lease Rentals		
- land and buildings	43,944	43,944
- vehicles and office equipment	3,876	13,345

7. Notional Costs

	2008 £	2007 £
Cost of Capital (calculated @ 3.5% of net assets during the year)	4,522	6,289

8. Fixed Assets

	Leasehold Improvements £	Office Equipment £	Fixtures & Fittings £	Computer Equipment £	Total £
Cost					
at 1 April 2007	42,730	39,552	21,935	38,115	142,332
Additions	0	5,760	1,258	0	7,018
Disposals	0	0	0	0	0
At 31 March 2008	42,730	45,312	23,193	38,115	149,350
Depreciation					
at 1 April 2007	25,638	28,502	16,452	28,182	98,774
Provided in Year	8,546	11,328	5,798	6,055	31,727
Disposals	0	0	0	0	0
At 31 March 2008	34,184	39,830	22,250	34,237	130,501
Net Book Value					
At 31 March 2008	8,546	5,482	943	3,878	18,849
Net Book Value					
At 31 March 2007	17,092	11,050	5,483	9,933	43,558

9. Debtors

	2008 £	2007 £
Grants paid in advance	50,000	0
Other Debtors	7,082	27,494
	57,082	27,494

10. Cash at Bank and in Hand

	2008 £	2007 £
Bank Accounts	78,667	283,831
Petty Cash	90	90
	78,757	283,921

11. Creditors

	2008 £	2007 £
Trade Creditors	617	1,423
Payroll Taxes	7,940	11,138
Accruals	16,418	160,734
	24,975	173,295

12. Capital & Reserves

	General Fund £	Pension Fund Reserve £	Total £
Opening Balance	181,678	(2,000)	179,678
Surplus/(Deficit) for the Year	(4,681,487)		(4,681,487)
Notional Cost of Capital	4,522		4,522
Net Pension Scheme Liability	(4,000)	4,000	0
Actuarial Loss		(3,000)	(3,000)
Grant-in-Aid	4,629,000		4,629,000
Closing Balance	129,713	(1,000)	128,713

13. Reconciliation of Operating Surplus on Ordinary Activities to Net Cash Flow from Ordinary Activities

	2008 £	2007 £
Net Cost of operating activities	(4,705,378)	(4,468,357)
FRS Pension adjustments	2,000	3,000
Depreciation Charge	31,727	31,914
Notional Costs of Capital	4,522	6,289
(Increase)/Decrease in Debtors	(29,588)	(19,935)
(Decrease)/Increase in Creditors	(148,320)	132,066
	(4,845,037)	(4,315,023)

14. Financing from previous body

	2008 £	2007 £
Cash at bank and on hand	0	163,494

15. Pension Commitments

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. The fund was operated by the predecessor body and transferred to Bòrd na Gàidhlig on 3 April 2006. 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 2005 and updated to 31 March 2008 by a qualified independent actuary. The major assumptions used by the actuary were:

	31.3.08	31.3.07	31.3.06	31.3.05
Rate of increase in salaries	5.2%	4.7%	4.6%	4.4%
Rate of increase in pensions in payment	3.7%	3.2%	3.1%	2.9%
Discount rate for scheme liabilities	6.6%	5.4%	4.9%	5.4%
Inflation assumption	3.7%	3.2%	3.1%	2.9%

15. Pension Commitments (continued)

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

	Long-term rate of return expected at 31.3.08	Value at 31.3.08 £	Long-term rate of return expected at 31.3.07	Value at 31.3.07 £	Long-term rate of return expected at 31.3.06	Value at 31.3.06 £
Equities	7.7%	270,000	7.8%	241,000	7.4%	186,000
Gifts	4.3%	35,000	4.9%	52,000	4.6%	41,000
Other Bonds	6.6%	32,000	4.9%	0	4.6%	0
Property	5.7%	45,000	5.8%	39,000	5.5%	26,000
Cash	5.0%	7,000	4.9%	7,000	4.6%	5,000
Total market value of assets		389,000		339,000		259,000
Present value of scheme liabilities		(390,000)		(341,000)		(288,000)
Deficit in scheme		(1,000)		(2,000)		(29,000)
Net pension liability		(1,000)		(2,000)		(29,000)

Analysis of the amount included within operating surplus under FRS 17

	31.3.08 £	31.3.07 £
Current service cost	49,000	50,000
Past service cost	0	(6,000)
Total operating charge	49,000	44,000
Expected return on Employer assets	26,000	19,000
Interest on Pension scheme liabilities	(20,000)	(16,000)
Net Return	6,000	3,000

Movement in deficit during the year

	31.3.08 £	31.3.07 £
Deficit in scheme at start of year	(2,000)	(29,000)
Current service cost	(49,000)	(50,000)
Employer Contributions	47,000	41,000
Past service costs	0	6,000
Other financial income	6,000	3,000
Actuarial gains/(Losses)	(3,000)	27,000
Surplus/(Deficit) at end of year	(1,000)	(2,000)

15. Pension Commitments (continued)

History of experience gains and losses

	31.3.08	31.3.07
Difference between the expected and actual return on scheme assets:		
Amount (£)	(46,000)	5,000
Value of assets	389,000	339,000
Percentage of scheme assets	(11.9%)	1.4%
Experience gains and losses on scheme liabilities:		
Amount (£)	-	-
Present value of liabilities	390,000	341,000
Percentage of the present value of the scheme liabilities	-	-
Total actuarial gain/losses recognised in STRGL:		
Amount (£)	(3,000)	27,000
Present value of liabilities	390,000	341,000
Percentage of the present value of the scheme liabilities	(0.9%)	7.9%

16. Related Party Transactions

The Bòrd is a Non-Departmental Public Body of the Scottish Government. The Bòrd's Sponsoring Department is the Scottish Government Europe, External Affairs and Culture Directorate. The Scottish Government is regarded as a related party with which there have been various material transactions during the year in the normal course of business. In addition the Bòrd has had a number of material transactions with other Government Departments and other Non-Departmental Public Bodies.

17. Transactions involving Bòrd Members

During the year, Bòrd na Gàidhlig entered into the following transactions involving organisations with which Bòrd members had relationships:

Organisation	Total Value of Transactions in year £	Bòrd Member
Acair	12,500	A. MacSween
An Comunn Gàidhealach	32,500	A. Cormack
Bòrd Slàinte nan Eilean Siar	5,000	J A MacKay
Clì Gàidhlig	26,240	R. Dunbar
Colaisde a' Chaisteil	11,350	A. MacSween
Comhairle nan Eilean Siar	152,000	A. MacLeod
Feis a' Bhaile	340	A. Cormack
Fèis Bharraigh	1,140	A. Cormack
Fèis Dhun Èideann	900	A. Cormack
Fèis Lannraig a Tuath	2,375	A. Cormack
Fèis Rois	2,375	A. Cormack
Fèisean nan Gàidheal	16,339	A. Cormack
Portree High School	1,045	A. Cormack
Pròiseact Nan Ealan	15,000	A. Cormack
Pròiseact Nan Ealan	47,500	J A MacKay
Scottish Qualifications Authority (SQA)	2,940	A. MacSween
Stòrlann Nàiseanta na Gàidhlig	63,000	A. MacSween
The European Language Initiative	57,000	A. MacSween
The Highland Council	199,000	M. Foxley
UHI Millennium Institute	16,058	A. MacSween
University of Aberdeen	8,700	R. Dunbar

18. Capital Commitments and Operating Leases

There were no contracted capital commitments outstanding and not included in the balance sheet nor were there any contingent liabilities existing at the balance sheet date.

Commitments under non-cancellable operating lease are as follows:

	Land & Buildings 2008 £	Motor Vehicles & Office Equipment 2008 £	Land & Buildings 2007 £	Motor Vehicles & Office Equipment 2007 £
Operating leases which expire:				
Within one year	0	0	0	0
Within two to five years	61,599	5,170	102,660	9,047
After five years	0	0	0	0
	61,599	5,170	102,660	9,047

19. Revenue Commitments

Grants commitments at the year end, comprising grants which had been approved prior to 31 March 2008 but were not payable until after that date, were due as follows:

	2008 £	2007 £
Within one year	2,004,470	1,963,604
Within two to five years	468,000	563,000
After five years	0	0
	2,472,470	2,526,604

20. Financial Targets

Bòrd na Gàidhlig is required to operate within the financial allocation determined by Scottish Ministers for the year. In 2007-08 the position was as follows:

	2007-08		
	Outturn £m	Allocation £m	Variance £m
Core grant-in-aid (revenue grant)	1,963,604	1,963,604	1,963,604
Funds for Gaelic development	563,000	563,000	563,000
Gaelic Language Implementation Fund	0	0	0
Total	2,526,604	2,526,604	2,526,604

The position in 2006-07 was as follows:

	2006-07		
	Outturn £m	Allocation £m	Variance £m
Core grant-in-aid (revenue grant)	0.998	0.800	0.198
Funds for Gaelic development	2.310	2.239	0.071
Gaelic Language Implementation Fund	1.138	1.400	-0.262
Total	4.446	4.439	0.007

Variances from Allocation were discussed with the sponsoring department (Scottish Government Europe, External Affairs and Culture) during the financial year and approval obtained as necessary for any variances.

Bòrd na Gàidhlig

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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