

aitheisgnail bhliaodhail

annual report 2008/09

BÒRD NA
GÀIDHLIG



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Chairman's Intro

I am pleased to present you with Bòrd na Gàidhlig's Annual Report for the financial year 2008-09.

Over the year, we continued to deliver the recommendations contained in the National Plan for Gaelic and worked on improving relationships between the Bòrd and other Gaelic organisations to ensure that we all share the same aspirations for the good of Gaelic. We agreed on three-year funding for the Gaelic organisations and a reduction in the number of reports which they would require to prepare for the Bòrd, in order to allow them to carry out their work.

I realise that some people are tired of hearing about plans. But the National Plan for Gaelic is important. Perhaps it does not contain everything that one would wish; perhaps it is not without its flaws. But the Gaels put this plan together, with the backing of the law and with the agreement and good wishes of Government Ministers, for the first time ever. It gives us many opportunities, if we are prepared to take up those opportunities!

The plans of the public organisations are just as important, and it is through them that pledges relating to Gaelic from the various bodies will become a reality.

We approved Gaelic Plans from public organisations that will deliver the National Plan in collaboration with ourselves, and the Bòrd provided funding support worth £1.4m towards some projects within those plans, to encourage their implementation. We were pleased to welcome the Scottish Government's draft

plan at the beginning of 2009 and feel that other public bodies will take a lead from the government when it comes to developing their own plans.

But it is the delivery and output of any plan that is important and we are already seeing matters moving forward as a result of them.

For instance, we are aware of research carried out by Comhairle nan Eilean Siar which reveals that there are at least seven areas where a majority of parents have expressed a wish their local school to be an all-Gaelic school. We welcomed Highland Council's commitment to build two Gaelic schools, one in Fort William and one in Portree. Important steps forward as a result of Gaelic plans.

We welcomed BBC Alba, the Gaelic digital channel, which started in September 2008. We have also been lending support to the campaign to have the channel carried on Freeview, so that many more people will see the programmes and will have the opportunity to engage with our valuable language.

We agreed contracts for research projects for the first time ever; we agreed to a National Gaelic Arts Strategy; and we gave extra funding support for creative writing in Gaelic.

There was an increase in the number of adults who were learning Gaelic through courses such as Ùlpan, and it was encouraging that there was yet another increase in the numbers of pupils going through Gaelic-medium Education. It is pleasing that there is such an enormous amount of support from the public for the revitalisation of the Gaelic language. We would certainly wish to make use of that goodwill. But I am aware that there are some people in the communities who use Gaelic naturally as their everyday language, who feel left out of this revival.

We had a very successful conference in Lewis in order to look at ways in which Gaelic could be strengthened at community level, and as a mark of the importance Bòrd na Gàidhlig attaches to many voluntary groups in different communities we established a new fund, Taic Freumhan Coimhearsnachd, to lend support to them and the good work in which they are involved. A tentative beginning, with the certainty that much more could be done, and as a result of our discussions Comunn na Gàidhlig established a number of community Gaelic Initiatives - Iomairtean Gàidhlig - in different localities with funding support from Bòrd na Gàidhlig.

Tha mi toilichte Aithisg Bhladhna Bhòrd na Gàidhlig a chur mur coinneamh airson na bliadhna ionmhais 2008-09.

Chùm sinn oirnn a' libhrigeadh nan gnìomhan a tha sa Phlana Nàiseanta agus thog sinn an càirdeas eadar am Bòrd agus na buidhnean Gàidhlig eile airson dèanamh cinnteach gu bheil sinn uile ag amas air an aon cheann-uidhe gu maith na Gàidhlig. Dh'aontaich sinn maoin do na buidhnean Gàidhlig airson suas ri trì bliadhna agus lùghdachadh anns an uiread de dh'aithisgean a bhiodh aca ri dheasachadh dhan Bhòrd aig an àm, airson leigeil leotha an obair aca a dhèanamh.

Tha mi ag aithneachadh gu bheil cuid de dhaoine sgìth a' cluinntinn mu phlanaichean. Ach tha Plana Nàiseanta na Gàidhlig cudromach. 'S dòcha nach eil a h-uile càil ann a bu mhiann le daoine fhaicinn; 's dòcha nach eil e gun mheang. Ach chuir na Gàidheil am plana seo ri chèile, leis an lagh air a chùl agus le beannachd agus aonta bho Mhinistearan an Riaghaltas airson a' chiad uair a-riamh. Tha e a' toirt dhuinn iomadh cothrom, ma bhios sinn deiseil, agus am miann againn na cothroman a ghabhail!

Tha na planaichean aig buidhnean poblach a cheart cho cudromach agus 's ann tromhpa a bhios geallaidhean bho na diofar bhuidhnean a thaobh na Gàidhlig a' tighinn.

Dh'aontaich sinn na planaichean Gàidhlig aig buidhnean poblach a bhios a' libhrigeadh a' Phlana Nàiseanta ann an co-bhanntachd rinn, agus thug am Bòrd taic-airgid luach (£1.4m) do chuid de na pròiseactan a tha annta mar thoiseach tòiseachaidh air an cur an gnìomh. Bha sinn toilichte fàilte a chur air dreach plana Riaghaltas na h-Alba aig toiseach 2009 agus tha sinn am beachd gun gabh buidhnean poblach eile stiùir bhon riaghaltas ann a bhith a' dealbhadh nam planaichean aca fhèin.

Ach 's e toraidhean plana sam bith a tha cudromach agus tha sinn mar-thà a' faicinn nithean a' gluasad ri an linn.

Bha sinn mothachail, mar eisimpleir, air rannsachadh a chaidh a dhèanamh le Comhairle nan Eilean Siar a tha a' sealltainn gu bheil co-dhiù seachd sgìrean far a bheil e soilleir gu bheil pàrantan airson 's gum bi an sgoil acasan na sgoil Ghàidhlig.

Chuir sinn fàilte air an aonta bho Chomhairle na Gàidhealtachd ri dà sgoil Ghàidhlig a thogail, tè anns a' Ghearasdan agus tè ann am Port Rìgh. Ceumannan cudromach air adhart agus planaichean Gàidhlig gan adhbhrachadh.

Chuir sinn fàilte air BBC Alba, sianal didseatach na Gàidhlig, a thòisich san t-Sultain 2008. Ged a chuir, tha sinn air a bhith a' cumail taic ris an iomairt airson fhaighinn air Freeview gus am faic fad a bharrachd dhaoine na prògraman agus airson cothrom a thoirt dhaibh a dhol an sàs sa chànan luachmhor a th' againn.

Chuir sinn a-mach cùmhnantan a thaobh pròiseactan rannsachaidh airson a' chiad uair; dh'aontaich sinn ri Ro-innleachd Nàiseanta nan Ealan Ghàidhlig; agus thug sinn taic-airgid a bharrachd do sgrìobhadh cruthachail sa Ghàidhlig.

Chaidh àireamh de dh'ìnbhich a bha ag ionnsachadh na Gàidhlig tro chùrsaichean leithid Ùlpan a mheadachadh, agus bha e misneachail gun robh àrdachadh a-rithist anns na h-àireamhan de sgoilearan a tha a' dol tro fhoghlam tro mheadhan na Gàidhlig.

Tha e dha-rìribh misneachail gu bheil uimhir de thaic ann bhon phoball airson ath-nuadhachadh na Gàidhlig. Bhitheamaid airson feum a dhèanamh den deagh rùn a tha sin gun teagamh. Ach tha mi mothachail gu bheil cuid de dhaoine anns na coimhearsnachdan, a tha a' cleachdadh na Gàidhlig gu nàdarra agus gu làitheil, a' faireachdainn gu bheil iad air an trèigsinn san ath-nuadhachadh a tha seo.

Bha co-labhairt shoirbheachail againn ann an Leòdhas airson sùil a thoirt air na dòighean anns an gabhadh a' Ghàidhlig a neartachadh aig ìre nan coimhearsnachdan, agus mar thoradh air an deagh rùn a th' aig Bòrd na Gàidhlig dhan iomadh buidheann saor-thoileach a tha ag obair sna coimhearsnachdan aca fhèin, stèidhich sinn stòras ùr, Taic Freumhan Coimhearsnachd, airson taic a chumail riutha agus an deagh obair anns a bheil iad an sàs. Toiseach tòiseachaidh, le fios gun gabhadh fada a bharrachd a dhèanamh, agus mar thoradh air na còmhraidhean a bh' againn chaidh Iomairtean Gàidhlig a stèidheachadh le Comann na Gàidhlig, le taic-airgid bho Bhòrd na Gàidhlig.



At Bòrd level, we held two strategy days to consider the way forward and to embed language planning principles in all the Bòrd's activities.

Although I was in the post of Interim Chair throughout the second half of last year, I was pleased to accept the position for the next four years from the beginning of March this year. I am grateful to the members for their support and for the amount of work in which they are involved outwith the formal meetings of the Bòrd.

I would like to thank the Bòrd staff team, and especially Rosemary Ward, who took on the responsibility of Interim Chief Executive from August 2008 onwards.

We worked closely with the Scottish Government and with two Ministers during the period of this report, Linda Fabiani and Michael Russell, and I am greatly indebted to the two of them for their continued support to the Bòrd. We are also indebted to the government for the extra support they gave to Gaelic, announced by the First Minister, Alex Salmond, at the National Mòd in Falkirk, particularly the capital fund established in order to build standalone Gaelic schools.

The Ministers agreed an extra term for members who had served on the Bòrd for three years - Alasdair MacLeod, John Angus MacKay and Annie MacSween - and I am pleased that they accepted this offer at a time which is very important for the Bòrd. Although Faye MacLeod was not in a position to take up a second term, we are very grateful to her for all that she did for the Bòrd in her three years with us.

We received approval for re-structuring Bòrd na Gàidhlig, and we shall see the fruits of that with a

strengthened team, to ensure that the Bòrd is able to carry out an increasing workload in a manner which is inspiring, open, supportive and effective.

In the year ahead, Bòrd na Gàidhlig and the Scottish Government will be heavily involved in a new initiative to increase the number of Gaelic speakers. This initiative is at the heart of the National Plan and the Gaelic Act and we should look upon it as an opportunity. We must find ways to make speaking Gaelic fashionable. It is as simple as that in a way, and at the end of the day it is not a plan or a strategy that will make the greatest difference, but people speaking Gaelic confidently and in all situations.

There are lots of courses already in place which offer the opportunity and make it easier for people to learn Gaelic. But people need a reason to learn any language and they need to have the desire and the opportunity to speak it. People have many different reasons for learning Gaelic - some in order to secure a job; some who wish to acquire another language as a pastime; some who have children going through Gaelic-medium education and wish to support them; some who wish to gain a better knowledge of Scottish place-names; and some who want a better understanding of the words of the songs they sing at the Mòd!

It was Nelson Mandela who said: "If you talk to a man in a language he understands, that goes to his head. If you talk to him in his language, that goes to his heart." I believe strongly in this philosophy, and I also believe that we will lose a great deal if we lose the Gaelic language. But if Gaelic is in our hearts, and if we are willing to use it in all circumstances and especially willing to play our part in giving it to the next generation, there is every reason to be hopeful for the future.

Arthur Cormack
Cathraiche

Aig ìre a' Bhùird, chùm sinn dà latha ro-innleachdail airson beachdachadh air an t-slighe air adhart agus airson tòiseachadh air prionnsapalan planadh cànan fhighe a-steach do gach rud anns am bi am Bòrd an sàs.

Ged a bha mi san dreuchd mar Chathraiche Eadar-amail tron dàrna pàirt den bhliadhna a dh'fhalbh, bha e na thoileachas dhomh gabhail ris an dreuchd airson ceithir bliadhna eile bho thoiseach a' Mhàirt am-bliadhna. Tha mi taingeil dha na buill airson an cuid taic agus an obair mhòr anns a bheil iad an sàs taobh a-muigh choinneamhan foirmeil a' Bhùird.

Bu mhiann leam taing a thoirt dhan sgioba luchd-obrach a th' aig a' Bhòrd agus gu sònraichte do Rosemary Nic a' Bhàird a ghabh uallach mar Cheannard an Gnìomh bhon Lùnastal air adhart.

Dh'obraich sinn gu dlùth le Riaghaltas na h-Alba agus leis an dithis Mhinistear a bh' againn rè na h-ùine sin, Linda Fabiani agus Micheal Ruiseal, agus tha mi gu mòr an comain nan dithis aca airson na taic a chùm iad ris a' Bhòrd. Bha sinn cuideachd an comain an Riaghltas airson na taic a bharrachd a thug iad dhan Ghàidhlig, air ainmeachadh leis a' Phrìomh Mhinistear, Ailig Salmond, aig Mòd Nàiseanta na h-Eaglaise Brice, gu sònraichte an stòras airgid calpa a chaidh a stèidheachadh airson sgoiltean Gàidhlig fa leth a thogail.

Dh'aontaich Ministearan teirm eile a thoirt do bhuill a bha air trì bliadhna a chur seachad air a' Bhòrd – Alasdair MacLeòid, Iain Aonghas MacAoidh agus Anna NicSuain agus tha mi toilichte gun do ghabh iad ris an tairgse seo aig àm a tha gu math cudromach dhan Bhòrd. Ged nach robh Faye NicLeòid ann an suidheachadh barrachd ùine a thoirt dhuinn, tha sinn gu mòr na comain airson gach nì a rinn i dhan Bhòrd anns na trì bliadhna còmhla rinn.

Fhuair sinn aonta a dhol air adhart le structar Bhòrd na Gàidhlig ath-chruthachadh, agus chì sinn toradh na h-obrach sin le sgioba a bhios air a neartachadh gus dèanamh cinnteach gu bheil e comasach dhan Bhòrd an obair a tha air sìor fhàs a chur an gnìomh ann an dòigh bhrosnachail, fhosgailte, thaiceil, agus èifeachdach.

Anns a' bhliadhna a tha romhainn, bidh sinn gu mòr an sàs san iomairt ùr a tha gu bhith aig Bòrd na Gàidhlig agus an riaghaltas airson àireamh luchd-labhairt na Gàidhlig àrdachadh. Tha an iomairt seo aig cridhe a' Phlana Nàiseanta agus Achd na Gàidhlig, agus tha còir againn a faicinn mar chothrom. Feumaidh sinn dòighean a lorg far am bi e fasanta a bhith a' bruidhinn na Gàidhlig. Tha e cho furasta sin ann an dòigh, agus aig a' cheann thall chan e plana no ro-innleachd a dhèanadh an diofar as motha, ach daoine a' bruidhinn na Gàidhlig gu coileanta agus anns gach suidheachadh.

Tha tòrr chùrsaichean ann mar-thà a tha ga dhèanamh comasach, agus meadhanach furasta, do dhaoine a bhith ag ionnsachadh na Gàidhlig. Ach feumaidh adhbhar a bhith aig daoine cànan sam bith ionnsachadh agus feumaidh miann agus cothroman a bhith aca a bhith ga bhruidhinn.

Tha iomadh adhbhar aig daoine airson Gàidhlig ionnsachadh - cuid airson obair fhaighinn; cuid airson cànan eile a thogail mar chur-seachad; cuid aig a bheil teaghlach ann am foghlam tron Ghàidhlig a tha ag iarraidh taic a chumail ri an cuid chloinne; cuid a tha ag iarraidh eòlas cheart a chur air ainmean-àite na h-Alba; cuid a tha ag iarraidh tuigse a bhith aca air faclan nan òran a tha iad a' seinn aig a' Mhòd!

'S e Nelson Mandela a thuir: If you talk to a man in a language he understands, that goes to his head. If you talk to him in his language, that goes to his heart. Tha mise a' creidsinn san fheallsanachd sin gu mòr, agus tha mi a' creidsinn gun caill sinn an t-uabhas ma chailleas sinn a' Ghàidhlig. Ach ma tha a' Ghàidhlig nar cridhe, agus ma tha sinn deònach a cleachdadh anns gach suidheachadh, agus gu sònraichte ar pàirt a chluich ann a bhith ga toirt dhan ath ghinealach, bidh adhbhar dòchais ann mun àm ri teachd.



Art MacCarraig
Cathraiche

Development

The focus for this year was very much on developing and increasing the use of Gaelic in the home and the community. As part of these initiatives, there was a Gaelic Communities conference, expansion of the advice scheme for parents, an increase in opportunities for acquiring funding support for community projects through the Taic Freumhan Choimhearsnachdan scheme, and language initiatives established in six districts throughout Scotland.

At international level, the Bòrd strengthened their partnership with representatives of European minority languages through taking part in the Network for the Promotion of Linguistic Diversity.

The links between Scotland and Ireland were strengthened through moving the Colmcille initiative, which aims to encourage participation between speakers and learners of Gaelic and Gaeilge. The organisation was changed from being an independent Company to being under the co-management of Foras na Gaeilge and Bòrd na Gàidhlig, at the beginning of April 2009. The Colmcille Development Officer (Scotland) started in post at Bòrd na Gàidhlig at the same time.

A particular step forward was the changing of the one-year contract for the Gaelic organisations to a two-year contract. This move gives the Gaelic organisations an opportunity to be more strategic and visionary with regard to planning and delivering services. We also encourage greater collaboration between the organisations and the Bòrd, through training, secondments, partnerships and others.

Taic Freumhan Coimhearsnachd was established, making it possible to accept multiple-year applications, with the aim of this being of particular advantage to the groups which are involved in community projects, especially in areas outwith the places where there are Language Initiatives.



Barrachd coluadair eadar am

Bòrd agus buidhnean eile.

Greater collaboration

between the organisations

and the Bòrd.



Leasachadh

Bha fòcas na bliadhna seo glè mhòr air leasachadh agus leudachadh na Gàidhlig ann an dachaighean agus coimhearsnachdan. An lùib nan iomairtean seo, bha co-labhairt Gàidhlig ann an Coimhearsnachdan, leudachadh air sgeama comhairleachaidh do phàrantan, àrdachadh anns na cothroman airson taic-maoin fhaotainn do phròiseactan coimhearsnachd tron sgeama Taic Freumhan Choimhearsnachdan, agus iomairtean cànan air an stèidheachadh ann an sia sgìrean ann an Alba.

Aig ìre eadar-nàiseanta, neartaich am Bòrd an com-pàirteachas a th' aca le riochdairean nam mion-chànanan Eòrpach tro bhith a' com-pàirteachadh anns an Lionra Àrdachaidh Ruigsinneachd Chànanan (Network for the Promotion of Linguistic Diversity.)

Chaidh neartachadh a dhèanamh air na ceangalan eadar Alba agus Èirinn tro bhith a' gluasad lomairt Cholmcille, a tha ag amas air com-pàirteachas a bhrosnachadh eadar luchd-labhairt agus luchd-ionnsachaidh Gàidhlig agus Gaeilge. Chaidh a' bhuidheann a ghluasad bho bhith na Companaidh fa leth gu bhith fo cho-stiùireadh Foras na Gaeilge agus Bòrd na Gàidhlig aig toiseach a' Ghiblein 2009. Thòisich Oifigear Leasachaidh Cholmcille (Alba) ann an dreuchd aig Bòrd na Gàidhlig aig an aon àm.

Chaidh ceum sònraichte a ghabhail le bhith a' gluasad nam buidhnean Gàidhlig bho chùmhntan bliadhna gu cùmhntan dà bliadhna. Tha an gluasad seo a' toirt am barrachd cothrom do na buidhnean Gàidhlig a bhith nas ro-innleachdail agus lèirsinneach a thaobh planaigh agus liubhairt sheirbheisean. Bha sinn a' brosnachadh barrachd co-obrachaidh eadar na buidhnean agus leis a' Bhòrd, le trèanadh, fo-fhastaidhean, com-pàirteachasan is eile.

Chaidh Taic Freumhan Coimhearsnachd fhoillseachadh, ga dhèanamh comasach air tagraidhean ioma-bhliadhna a ghabhail, le amas gum biodh seo na bhuannachd sònraichte do na buidhnean a tha an sàs ann an obair coimhearsnachd, gu h-àraidh ann an sgìrean air taobh a-muigh nan àiteachan sa bheil Iomairtean Cànan.

Gaelic Signs

We continued towards expanding the Gaelic signs initiative and a particular project was carried out with the five ski centres: Glencoe, Nevis Range, Cairn Gorm, Glenshee and The Lecht. Fixed signs were erected at each of these areas. Special boards with explanations of Gaelic in the environment were prepared for visitors.

Arts & Culture

Particular progress was made through re-establishing the Gaelic publishing sector. A plan for a new structure was prepared and approved by a national working group. This work is progressing well, with the expectation that there will be an expansion in the development of writing, selling resources, offices and publishing programmes.

Gaelic drama initiatives were progressed, with the drama group Meanbh-Chuileag, taking plays to Gaelic primary units and schools throughout Scotland. Fèisean nan Gàidheal organised a two-week training programme for young people at a Drama Summer School in Portree. This Summer School concentrated on skills relating to voice, movement and acting under the direction of excellent tutors.

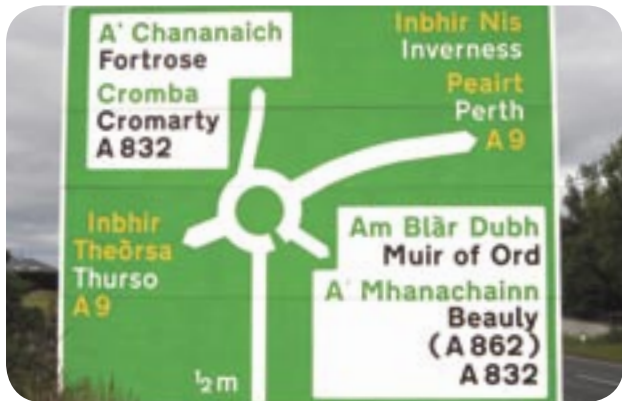
Adult drama was well supported through an increase in funding support from the Bòrd to Comunn na Dràma. This will help in developing skills amongst the community drama groups and with the costs of taking part in competitions and events locally and at national level.

Bòrd na Gàidhlig and the Scottish Arts Council came to an agreement to create a Development Officer's post in order to support the Gaelic Arts in Scotland. This post will lend support to the national strategy for Gaelic arts. A steering group was established with representatives from Gaelic organisations which are already involved in the arts. It is accepted that particular advantages will be gained through this partnership with regard to strategy and efficiency.

Chaidh taic a thoirt do dhràma
inbheach leis a' Bhòrd, tro
Chomann na Dràma.

Adult drama was well
supported through an increase
in funding support from the
Bòrd to Comunn na Dràma.





Soidhnichean Gaidhlig

Chaidh leanntainn air adhart le iomairt soidhnichean Gàidhlig a leudachadh agus chaidh pròiseact shònraichte a chur air dòigh le na coig raointean sgithidh: Gleann Comhann, Monadh Nibheis, An Càrn Gorm, Gleann Sith agus Leac a' Ghobhainn. Chaidh soidhnichean stèidhte a shuidheachadh aig na raointean sin fa leth. Chaidh clàran sònraichte le mìneachadh air Gàidhlig san àrainneachd ullachadh airson an luchd-tadhail.

Ealain & Cultar

Rinneadh adhartas sònraichte le bhith ag ath-stèidheachadh roinn foillseachaidh na Gàidhlig. Chaidh plana airson structar ùr ullachadh agus aontachadh le buidheann-obrach nàiseanta. Tha an obair seo a' dol air adhart gu math, le dùil gun tig leudachadh air leasachadh sgrìobhaidh, goireasan reic, luchd-obrach, oifisean agus clàran foillseachaidh.

Chaidh leantainn air adhart le iomairtean dràma Gàidhlig, leis a' bhuidheann Meanbh-Chuilleag a' toirt deilbh-cluiche gu bun-sgoiltean Gàidhlig ann an Alba. Chuir Fèisean nan Gàidheal trànanadh fad dà sheachdain air dòigh do dh'oigridh aig Sgoil Shamhraidh Dràma ann am Port Rìgh. Bha an Sgoil Shamhraidh seo a' togail air sgilean a thaobh guthan, gluasad agus cleasachd leis an stiùireadh air fhaotainn bho shàr oidean.

Chaidh dràma nan inbheach a neartachadh tro àrdachadh ann an taic a' Bhùird do Chomunn na Dràma. Cuidichidh seo le bhith a' leasachadh sgilean an lùib bhuidhnean dràma coimhearsnachd agus cosgaisean com-pàirteachaidh ann am farpaisean agus tachartasan ionadail agus nàiseanta.

Thàinig Bòrd na Gàidhlig agus Comhairle nan Ealan gu aonta dreuchd Oifigeir Leasachaidh a chruthachadh airson taic a chur ris na h-Ealain Ghàidhlig ann an Alba. Cuiridh an dreuchd seo taic ri ro-innleachd nàiseanta nan ealan. Chaidh buidheann-stiùiridh a stèidheachadh le riochdairean bho bhuidhnean Gàidhlig a tha an lùib nan ealan cheana. Thathas a' gabhail ris gum bi buannachdan sònraichte air an cosnadh a thaobh ro-innleachd agus èifeachdas tron chom-pàirteachas seo.

Youth

An extensive programme of events was established for young people. Amongst other things were Sradagan clubs and Gaelic camps over two weeks in Tìree. Pupils from Gaelic primary schools were taken on a fact-finding visit to the Scottish Parliament, under the auspices of Comunn nam Pàrant.

As a means of strengthening the language amongst the fèisean, the Bòrd is continuing with support for a team to encourage the use of Gaelic within Fèisean nan Gàidheal. This team is involved in preparing resources and visiting the various fèisean with fun initiatives towards strengthening the Gaelic language. A useful database of phrases and terminology has been created by the team as a useful resource for the fèis tutors.

At international level, an audit was made of young people's opinions with regard to European minority languages. This audit was done in collaboration with Cardiff University in Wales. There was an interesting meeting in Inverness between secondary pupils from Ireland and Scotland. Short speeches were delivered by the pupils in the Town House, with a party and dance afterwards.



Our focus is on creating a new generation of Gaelic speakers.



Òigridh

Chaidh prògram farsaing de thachartasan a chur air adhart do dh'òigridh. An lùib seo bha clubaichean Sradagan agus campaichean Gàidhlig thairis air dà sheachdain ann an Tiriodh. Chaidh sgoilearan bho bhun-sgoiltean Gàidhlig a thoirt air cuairt-fiosrachaidh gu Pàrlamaid na h-Alba fo stiùireadh Comunn nam Pàrant.

Mar mheadhan air cànan a neartachadh an lùib fhèisean, tha am Bòrd a' leantainn le taic do sgioba brosnachaidh na Gàidhlig an taobh a-staigh Fèisean nan Gàidheal. Tha an sgioba seo an sàs ann a bhith ag ullachadh ghoireasan agus a' dol mun cuairt nam fèisean le iomairtean spòrsail airson neartachadh na Gàidhlig. Tha stòr-data de dh'abairtean agus briathrachas feumail air a chruthachadh leis an sgioba mar ghoireas fheumail do luchd-teagaisg nam fèisean.

Aig ìre eadar-nàiseanta chaidh sgrùdadh a dhèanamh air beachdan òigridh a thaobh mion-chànanan Eòrpach. Chaidh an sgrùdadh seo a dhèanamh ann an co-bhonn ri Oilthigh Chardiff sa Chuimrigh. Bha coinneachadh inntinneach ann an Inbhir Nis eadar sgoilearan àrd-sgoile à Èirinn is Alba. Chaidh òraidean goirid a libhrigeadh leis na sgoilearan ann an Taigh a' Bhaile, le cuirm agus dannsa an dèidh làimh.

The Gaelic Rings

The Gaelic Rings, or Cearcaill na Gàidhlig, is a collaborative marketing initiative developed to promote Gaelic language and culture throughout the Hebridean Islands and West Highland mainland. The Gaelic Rings / Cearcaill na Gàidhlig is supported by Argyll and Bute Council; Bòrd na Gàidhlig; Bowmans Buses; Caledonian MacBrayne; Comhairle nan Eilean Siar; Comunn na Gàidhlig; Highland Airways; HITRANS – The Highlands and Islands Transport Partnership; Loganair, Flybe's franchise partner; National Trust for Scotland; Oban Airport; Proiseact nan Ealan: The Gaelic Arts Agency; Scotrail; Scottish Citylink; Shiel Buses; The Highland Council; VisitScotland and West Coast Motors.

The first Gaelic Ring was launched in July 2007 and is based on Caledonian MacBrayne's Island Hopscotch® route taking in Oban, Barra, Eriskay, South Uist, Benbecula, North Uist, Skye and Mallaig. The Ring is completed with the road journey from Mallaig to Oban. The commentary for this journey is provided by the renowned Gaelic writer and actor Angus Peter Campbell.

The success of the first Ring resulted in five new Gaelic Rings being unveiled in 2008 and to complement these journeys, a number of highly respected Scots agreed to write their experiences of travelling these Island Hopscotch® routes. The writers are Mairi Macarthur, Brian Wilson, Iseabail and Margaret Mactaggart, Donald Meek and, Hugh and Jane Cheape. The journeys, in English and Gaelic are contained within a stunning pocket size 148 page book.

A number of other exciting developments were implemented during 2009. This included an update to the website and each of the journeys in Gaelic and English. The website homepage is now available in a number of languages including French, German, Italian, Spanish, Chinese and Japanese. A new addition to the site was the inclusion of photographic journeys for each of the Rings, set to the music of Runrig, one of Scotland's leading bands. In addition, train stations on the West Highland Line, from Helensburgh to Oban, Fort William and Mallaig and selected train stations from Inverness to Kyle of Lochalsh, now display bilingual branded signage.

Regarding businesses endorsing Cearcaill na Gàidhlig, over 800 businesses within the Hebridean Islands and West Highland mainland now promote and feature branding.



Cearcaill na Gàidhlig provides an excellent opportunity to expand the uniqueness of Gaelic language and culture to more people in more areas throughout the world and the project partners are planning activities for 2010 and beyond.

For more information visit www.gaelic-rings.com





Cearcaill na Gàidhlig

'S e iomairt cho-obrachail margaideachd a th' ann an Cearcaill na Gàidhlig, a chaidh a leasachadh gus a' Ghàidhlig 's a cultar àrdachadh agus adhartachadh air feadh eileanan Innse Gall agus tìr-mòr na Gàidhealtachd an Iar. Tha Cearcaill na Gàidhlig a' faotainn taic bho Chomhairle Earra-Ghàidheal is Bhòid; Bòrd na Gàidhlig; Busaichean Bowman; Caladòinian Mac a' Bhriuthainn; Comhairle nan Eilean Siar; Comunn na Gàidhlig; Companaidh Itealain na Gàidhealtachd; Com-pàirteachas Còmhdhail na Gàidhealtachd 's nan Eilean; Loganair, neach-compàirt Flybe; Urras Nàiseanta na h-Alba; Port-adhair an Òbain; Pròiseact nan Ealan; Rèile na h-Alba; Citylink na h-Alba; Busaichean Seile; Comhairle na Gàidhealtachd; Tadhail Alba agus Còmhdhail a' Chosta an Iar.

Chaidh a' chiad Cearcall Gàidhlig a chur air bhog san Iuchair 2007 agus tha e stèidhichte air slighe Hopscotch® nan Eilean, a' gabhail a-steach an t-Òban, Barraigh, Èirisgeigh, Uibhist a Deas, Beinn nam Fadhla, Uibhist a Tuath, An t-Eilean Sgitheanach agus Malaig. Tha an t-slighe rathaid eadar Malaig agus an t-Òban a' dùnadh a' chearcaill. Tha am fiosrachadh mun turas seo ga lìbhrigeadh leis an sgrìobhaiche agus an cleasaiche ainmeil Gàidhlig, Aonghas Pàdraig Caimbeul.

Mar thoradh air soirbheas a' chiad Cearcaill, chaidh còig Cearcaill Ghàidhlig ùra a thaisbeanadh ann an 2008, agus gus na tursan sin a cho-lionadh dh'aontach grunn Albannaich àrd-chliùiteach sgrìobhadh mu an eòlasan fhèin a thaobh a bhith a' siubhal air slighe Hopscotch® nan Eilean. 'S iad na sgrìobhaichean: Màiri NicArtair, Brian MacUilleam, Iseabail agus Mairead

Nic an t-Sagairt, Dòmhnall Meek agus Ùisdean is Sine Cheape. Tha na tursan, ann am Beurla 's ann an Gàidhlig, rin lorg ann an leabhar-pòcaid eireachdail sa bheil 148 duilleagan.

Chaidh àireamh de leasachaidhean spreagail eile a thoirt gu buil rè 2009. Nam measg, bha ùrachadh air an làrach-lìn agus air gach aon de na cuairtean ann an Gàidhlig 's ann am Beurla. Tha duilleag-dachaigh an làrach-lìn a-nis ann an grunn chànanan a' gabhail a-steach Frangais, Gearmailtis, Eadailtis, Spàinnis, Sìonais agus Iapànais. Tha cuairtean gach aon de na Cearcaill air an taisbeanadh às ùr le deilbh camara air an làrach-lìn le taic bho cheòl Runrig, aon de na còmhlairean as cliùitiche ann an Alba. A thuilleadh air an sin, tha stèiseanan trèana air Rathad Iarainn na Gàidhealtachd bho Bhail' Eilidh gu ruig an t-Òban, An Gearasdan gu Malaig agus stèiseanan trèana sònraichte eadar Inbhir Nis agus Caol Loch Aillse a-nis a' taisbeanadh soidhnichean suaicheantais dà-chànanach.

A thaobh ghnòthachasan a bhith a' cur taic ri Cearcaill na Gàidhlig, tha còrr agus 800 ghnòthachas an taobh a-staigh Eilean Innse Gall agus tìr-mòr na Gàidhealtachd an Iar a-nis ag adhartachadh agus a' taisbeanadh suaicheantais ann an Gàidhlig.

Tha Cearcaill na Gàidhlig a' solarachadh fìor chothroim air neo-ionannachd na Gàidhlig 's a cultar a sgaoileadh a-mach gu barrachd dhaoine ann an tuilleadh àiteachan air feadh an t-saoghail, agus tha luchd-compàirt na pròiseict mar-thà a' planadh ghnìomhachdan airson 2010 agus na dhèidh.

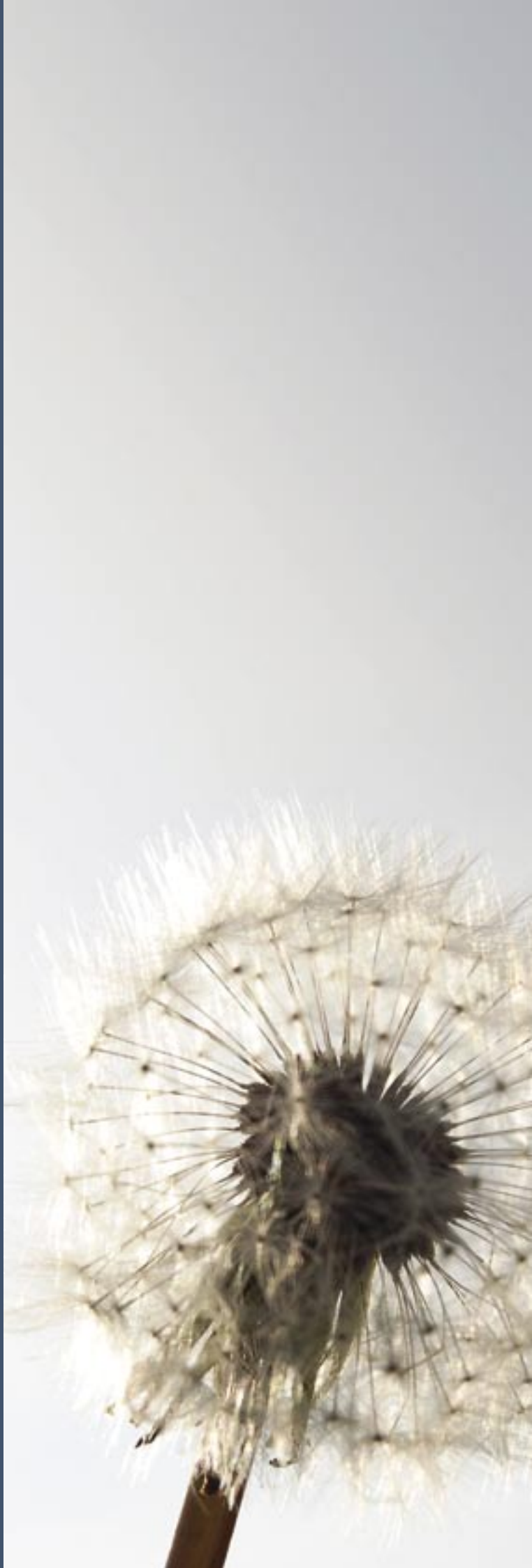
Airson tuilleadh fiosrachaidh tadhail air

www.gaelic-rings.com

Development Highlights

- ▷ Bòrd na Gàidhlig established a new support fund, Taic Freumhan Coimhearsnachd. A total of £150,000 was made available and 100 groups received support for projects which were based in the community and would strengthen the acquisition and the use of Gaelic in the home, amongst young people or in the community. Groups had the opportunity to receive funding support over three years, thus giving continuity to their projects. Amongst those projects which received funding support were: the young music group, Sunrise not Secular, doing a tour of the secondary schools in the Western Isles; events taking place in Assynt to raise awareness and interest in Gaelic; a karate club for children in Sleat; encouraging Gaelic literature at the Word Festival in Aberdeen; a camanachd club through the medium of Gaelic for pupils in Edinburgh; Gaelic pages in the local papers for Broadbay and Ness; concerts through the medium of Gaelic in Portree; funding support for events and family workshops in playgroups in different districts; conversation circles and social opportunities for using Gaelic amongst adults in many communities in Scotland.
- ▷ Comunn na Gàidhlig revealed that they would be launching Gaelic Initiatives in Lochaber, the north of Skye, Edinburgh, Glasgow, South Uist and Eriskay and the west side of Lewis, in partnership with people from the community and local and national groups, which work in the area. The initiatives will be aiming to increase the number of Gaelic speakers in these areas and creating opportunities for speaking Gaelic in the community.
- ▷ Fèisean nan Gàidheal ran a Gaelic Drama Summer School in July, with 19 young people participating and ended with a spectacular evening's exhibition of plays on stage.
- ▷ Ionad Chaluim Chille Ìle published a new course 'Opening Doors' for parents of children in Gaelic-medium education.
- ▷ The National Mod, which was held in Falkirk in October, was a success and An Comunn Gàidhealach established a support scheme for choir members, to enhance their language skills.
- ▷ An Lòchran organised a series of Gaelic drama workshops for primary and secondary pupils in the Glasgow area.

An Lòchran organised Gaelic drama workshops for primary and secondary pupils



Prìomh Phuingeann Leasachaidh

▷ Dh'fhosgail Bòrd na Gàidhlig maoin taic-airgid ùr, Taic Freumhan Coimhearsnachd. Bha luach £150,000 ga thabhann gu h-iomlan agus fhuair 100 buidheann taic airson pròiseactan a bha stèidhichte sa choimhearsnachd agus a bhiodh a' neartachadh togail agus cleachdadh na Gàidhlig anns an dachaigh, am measg òigridh no anns a' choimhearsnachd. Bha cothrom aig buidhnean taic fhaighinn thairis air trì bliadhna agus leis an sin leantail a thoirt do na pròiseactan aca. Am measg nam pròiseactan a chaidh a mhaoineachadh bha: cuairt a' chòmhlain-ciùil òig 'Sunrise not Secular' gu àrd-sgoiltean anns na h-Eileanan an Iar; tachartasan ann an Asainte airson aire agus ùidh sa Ghàidhlig a thogail; club karate do chlann ann an Slèite; brosnachadh litreachas Gàidhlig aig Fèis Word ann an Obar Dheathain; club camanachd tro mheadhan na Gàidhlig do sgoilearan ann an Dùn Èideann; duilleagan Gàidhlig ann am pàipearan naidheachd ionadail sgìrean Loch a Tuath agus Nis; cuirmean ciùil tro mheadhan na Gàidhlig ann am Port Rìgh; taic-airgid airson tachartasan agus bùithtean obrach theaghlaichean aig cròileagan ann an caochladh sgìrean; agus cearcaill còmhraidh agus cothroman sòisealta gus a' Ghàidhlig a chleachdadh am measg inbhich ann an iomadach coimhearsnachd ann an Alba.

▷ Dh'fhoillsich Comunn na Gàidhlig gum biodh iad a' cur air bhog Iomairtean Cànanain ann an Loch Abar, ceann a tuath an Eilein Sgitheanaich, Dùn Èideann, Glaschu, Uibhist a Deas is Èirisgeigh agus taobh siar Leòdhais, ann an co-bhonn ri muinntir na coimhearsnachd agus buidhnean ionadail agus nàiseanta a tha ag obair anns an àite. Bidh na h-iomairtean ag amas air àireamh luchd-labhairt na Gàidhlig àrdachadh anns na sgìrean sin agus a' cruthachadh chothroman gus a' Ghàidhlig a chleachdadh anns a' choimhearsnachd.

▷ Chuir Fèisean nan Gàidheal air adhart Sgoil Shamhraidh Dràma anns an Iuchar, le 19 daoine òga a' gabhail pàirt agus a' crìochnachadh le oidhche mhòr de thaisbeanaidhean deilbh-chluiche air an àrd-ùrlar.

▷ Dh'fhoillsich Ionad Chalum Chille Ìle cùrsa ùr 'A' Fosgladh Dhorsan' do phàrantan le clann ann am foghlam tro mheadhan na Gàidhlig.

- ▷ Comhairle nan Sgoiltean Àraich (CNSA) revealed that they would be changing the name of the organisation to Taic (Support) from the start of the financial year 2009-10, placing a stronger focus on the needs of pre-school age children, and on the education of parents.
- ▷ The national body of Comann nam Pàrant appointed an officer for the training purposes of advisers visiting homes, and disseminating information on Gaelic-medium education.
- ▷ Officers employed by Colmcille were working to bring Gaelic and Irish speakers together at events such as Ceòl is Craic in Glasgow, where traditional singers and dancers took part, and also at the National Mod.
- ▷ The Gaelic Arts Project organised a spectacular night in the Eden Court Theatre in October, to celebrate the life and work of the late Simon MacKenzie, and the Simon MacKenzie Trust was established to continue the work in which he had been involved.
- ▷ Stòrlann Nàiseanta na Gàidhlig continued with the publication of fine new resources for pupils and teachers in primary and secondary schools. Amongst those was the second title from the series Kar2ouche, which helps pupils at primary school level to enhance a breadth of creative writing skills.
- ▷ Adult literature also received support through the work of the Gaelic Books Council, Acair and other publishers, with a series of books of short stories from new writers called 'An Claipeann aig Damien Hirst', historical literature in the form of 'Muilnean Beaga Leòdhais' and songs and stories in 'Coille an Fhàsaich'.



- ▷ Bha Mòd Nàiseanta soirbheachail anns an Eaglais Bhric san Dàmhair agus thòisich an Comunn Gàidhealach sgeama-taic do bhuill chòisirean gus na sgìlean cànan aca a neartachadh.
- ▷ Chuir An Lòchran air dòigh sreath de bhùithtean obrach dràma Gàidhlig do sgoilearan bun-sgoile agus àrd-sgoile ann an sgìre Ghlaschu.
- ▷ Dh'fhoillisich Comhairle nan Sgoiltean Àraich gum biodh iad ag atharrachadh ainm na buidhne gu Taic bho thoiseach na bliadhna ionmhais 2009-10, a' cur cuimse nas làidire air feumalachdan chloinne fo aois sgoile, agus foghlam nam pàrantan.
- ▷ Chaidh oifigear fhastadh le Comann nam Pàrant (Nàiseanta) airson trèanadh a thoirt do luchd-comhairleachaidh a' tadhal air dachaighean, agus fiosrachadh a sgaoileadh mu fhoghlam tro mheadhan na Gàidhlig.
- ▷ Bha oifigearan Cholmcille ag obair gus luchd-labhairt na Gàidhlig agus luchd-labhairt na Gaeilge a thoirt còmhla aig cuirmean leithid Ceòl is Craic ann an Glaschu, far an robh seinneadairean agus dannsairean traidiseanta air an àrd-ùrlar, agus aig a' Mhòd Nàiseanta.
- ▷ Chuir Pròiseact nan Ealan oidhche mhòr air dòigh ann an Taigh-cluiche Eden Court anns an Dàmhair, a' comharrachadh beatha agus obair Shim MhicCoinnich nach maireann, agus chaidh Urras Shim MhicCoinnich a stèidheachadh airson leantainn leis an obair anns an robh e an sàs.
- ▷ Lean Stòrlann Nàiseanta na Gàidhlig le bhith a' foillseachadh ghoireasan ùra grinne do sgoilearan agus luchd-teagaisg ann am bun-sgoiltean agus àrd-sgoiltean. Nam measg bha an dàrna tiotal bhon t-sreath KarZouche a bhios a' cuideachadh sgoilearan aig ìre bun-sgoile gus farsaingeachd de sgìlean sgrìobhaidh cruthachail a neartachadh.
- ▷ Chaidh cur ris an litreachas a tha ri fhaighinn do dh'ìnbhich cuideachd tro obair Chomhairle nan Leabhraichean, Acair agus foillsichearan eile, eadar sreath leabhraichean 'An Claiigeann aig Damien Hirst' le sgeulachdan goirid bho sgrìobhadairean ùra, litreachas eachdraidheil ann am 'Muilnean Beaga Leòdhais' agus òrain agus sgeulachdan ann an 'Coille an Fhàsaich'.

Education and Learning

2008-09 saw many changes and developments in Gaelic education both within and outwith Bòrd na Gàidhlig.

In August 2008 until June 2009, Rosemary Ward, Education Manager took up the post of Acting Chief Executive of the Bòrd and the education post was left vacant during that time. The Teacher Recruitment Officer was on maternity leave from April 2008 until January 2009. However, we were fortunate to secure a replacement officer to ensure that the recruitment priorities were continued and progressed. Thus, the momentum in this important area of education development was not hindered.

Education featured prominently in the first set of Gaelic Language Plans which were submitted by Highland Council, Western Isles Council and Argyll and Bute Council respectively. Thereafter, these language plans were approved by the Bòrd and we look forward to supporting these authorities as they implement their plans. The demand for dedicated Gaelic Schools was acknowledged by Highland Council which has now given an undertaking to establish two new Gaelic schools, one in Portree and one in Lochaber during the lifetime of their plan.

Gaelic Medium Education (GME) continued to record annual increases in the number of pupils accessing early years, primary and secondary education through the medium of Gaelic. In 2008-09, there were 864 children in early years' education throughout Scotland, while more than 2206 pupils were receiving Gaelic Medium education in the primary sector. There is no doubt that the growth recorded in primary pupil numbers is as a result of the increased interest being shown in the new dedicated Gaelic schools provision in Glasgow and Inverness.

Local authorities recorded an encouraging increase in the number of pupils studying Gàidhlig (Fluent Speakers) at secondary level and most importantly, an increase in the number of pupils studying other subjects through the medium of Gaelic. The numbers studying Gàidhlig as a subject increased to 981 while numbers studying other subjects through Gaelic increased to 397 from 322 in 2007-08.





Foghlam agus Ionnsachadh

Chunnaic 2008-09 mòran atharrachaidhean is leasachaidhean ann am foghlam Gàidhlig an taobh a-staigh agus an taobh a-muigh Bhòrd na Gàidhlig.

San Lùnastal 2008 gun Ògmhios 2009 ghabh Rosemary Nic a' Bhird an Stiùiriche Foghlaim dreuchd a' Cheannaird an Gnìomh aig a' Bhòrd agus bha an dreuchd foghlaim bàn aig an àm sin. Bha an t-Oifigear Fastaigh Luchd-teagaisg dheth air fòrladh màthaireil bhon Ghiblean 2008 gun Fhaoilleach 2009. Ach, bha sinn fortanach oifigear fhasadn na h-àite gus dèanamh cinnteach gum biodh na prìomhachasan fastaidh air an cur an gnìomh agus air an cumail a' dol. Mar sin, cha deach bacadh sam bith air an roinn chudromach seo ann an leasachadh foghlaim.

Bha foghlam gu mòr am follais anns a' chiad àireamh de Phlanaichean Gàidhlig a chaidh a chur a-steach le Comhairle na Gàidhealtachd, Comhairle nan Eilean Siar agus Comhairle Earra-Ghàidheal is Bhòid fa leth. Às dèidh sin, chuir am Bòrd aonta ris na planaichean sin agus tha sinn a' coimhead air adhart ri bhith a' cur taic ris na h-ùghdarrasan sin fhad 's a bhios iad a' toirt am planaichean gu buil. Chaidh gabhail ris an iartras airson Sgoiltean Gàidhlig ainmichte le Comhairle na Gàidhealtachd a tha air gealladh a thoirt gum bi dà sgoil ùr Ghàidhlig air an stèidheachadh, aon ann am Port Rìgh agus aon ann an Loch Abar rè beatha a' Phlana aca.

Chùm Foghlam tro Mheadhan na Gàidhlig (FTG) air a' clàradh meudachadh gach bliadhna anns an àireamh de sgoilearan a' gabhail cothrom air foghlam tràth bhliadhnaichean, bun-sgoile agus àrd-sgoile tro mheadhan na Gàidhlig.

Ann an 2008-09, chaidh 864 neach cloinne a-steach do dh'fhoghlam tràth bhliadhnaichean air feadh Alba, fhad 's a bha barrachd na 2,206 sgoilear a' frithealadh Foghlam tro Mheadhan na Gàidhlig sa bhun-sgoil. Chan eil teagamh sam bith gu bheil am meudachadh a chaidh a chlàradh ann an àireamhan sgoilearan mar thoradh air an ùidh a tha a' nochdadh agus a' sìor fhàs anns na sgoiltean ainmichte ùra ann an Glaschu agus Inbhir Nis.

Furthermore, figures relating to Gaelic Learners' Education (GLE) continue to grow, with 2813 pupils now studying on Gaelic learners' courses in secondary schools throughout Scotland compared with 2733 recorded in 2007-08.

The Scottish Government continued to give support to the Gaelic Learners in the Primary School (GLPS) initiative, in order to provide pupils in the primary schools throughout the whole of Scotland with some basic Gaelic language instruction. There are no formal mechanisms in place to give an accurate measure of the number of pupils learning Gaelic in primary schools, but reliable estimates indicate that approximately 6500 pupils were participating in the study of Gaelic through GLPS in 2008-09. The Bòrd, in collaboration with our sponsor department, is considering at the present time the best means of accurately recording the number of pupils participating in the GLPS scheme, in order to reflect more clearly the return value of the financial investment being made by the Government.

The National Gaelic Education Steering Group underwent some changes in 2008-09. The group was established in 2007-08 to manage and co-ordinate the implementation of the National Education Strategy, and to inform guidance on education and policy developments. Professor Donald Meek accepted the position of Interim Chair of the group following the departure of Matthew MacIver, who took up a post as Chair of the UHI Millennium Institute (UHIMI). We are indebted to both Mr. MacIver and Professor Meek for their sterling work and support.

Murdo MacIver of North Lanarkshire Council was appointed Chair of the group in March 2009, and under his direction the National Steering Group continues to provide advice and guidance to the operational working groups, which were established to implement and progress educational priorities.

Many of the priorities set out in the National Gaelic Education Strategy have been overtaken as a result of active collaboration between the Local Authorities and the national education agencies, which are involved in promoting and developing Gaelic Medium Education.



Cainnt mo mhàthar...



Chlàr ùghdarrasan ionadail meudachadh a tha misneachail anns an àireamh de sgoilearan a' gabhail Gàidhlig (Fileantaich) aig ìre àrd-sgoile agus nas cudromaiche buileach, meudachadh anns an àireamh de sgoilearan ag ionnsachadh chuspairean eile tro mheadhan na Gàidhlig. Chaidh an àireamh a' gabhail Gàidhlig mar chuspair suas gu 981 agus chaidh an àireamh ag ionnsachadh chuspairean eile seach Gàidhlig suas gu 397 bho 322 ann an 2007-08.

A thuilleadh air an sin, tha àireamhan co-cheangailte ri Foghlam Luchd-Ionnsachaidh (FLI) a' sìor fhàs, le 2,813 sgoilear ag ionnsachadh air cùrsaichean luchd-ionnsachaidh Gàidhlig anns na h-àrd-sgoiltean air feadh Alba, an taca ri 2,733 a chaidh a chlàradh ann an 2007-08.

Chùm Riaghaltas na h-Alba taic a' dol do dh'iomairt Luchd-ionnsachaidh Gàidhlig sa Bhun-sgoil (GLPS) gus beagan Gàidhlig bhunaiteach ionnsachadh do sgoilearan bun-sgoile ann an sgoiltean fada is farsaing air feadh Alba. Chan eil uidheaman foirmeil ann gus an àireamh de sgoilearan ag ionnsachadh Gàidhlig sa bhun-sgoil a thomhais gu ìre a tha fìor-cheart, ach tha tuairmsean earbsach ag ràdh gun robh mu 6,500 sgoilear a' gabhail pàirt ann an ionnsachadh Gàidhlig tro GLPS ann an 2008-09. Tha am Bòrd, ann an co-obrachadh le roinn an urrasachd, a' beachdachadh aig an àm seo fhèin air an dòigh as fheàrr air an àireamh de sgoilearan a' com-pàirteachadh ann an GLPS a chlàradh gu mionaideach, gus luach an airgid air a thasgadh leis an Riaghaltas a nochdadh ann an dòigh nas soilleire.

Thàinig beagan atharrachaidhean air Buidheann Stiùiridh Foghlam Gàidhlig Nàiseanta ann an 2008-09. Chaidh a' bhuidheann a stèidheachadh ann an 2007-08 gus buileachadh an Ro-Innleachd Foghlaim Nàiseanta a cho-òrdanachadh agus a stiùireadh, agus gus fiosrachadh a chumail ri stiùireadh foghlaim agus leasachaidhean poileasaidh. Ghabh an t-Àrd-Ollamh Dòmhnall Meek dreuchd a' Chathraiche Eadar-amail air a' bhuidheann a' leantainn air Mata MacIomhair, a ghabh dreuchd a' Chathraiche ann an Institiùd na Mìle Bliadhna aig Oilthigh na Gàidhealtachd (UHIMI). Tha sinn fada an comain Mghr MacIomhair agus an Àrd-Ollamh Meek airson an obair ionmholta agus an taic.

Chaidh Murchadh MacIomhair bho Chomhairle Lannraig a Tuath fhastadh mar Chathraiche air a' bhuidheann sa Mhàrt 2009, agus fo a stiùireadh-sa tha a' Bhuidheann Stiùiridh Nàiseanta a' solarachadh comhairle agus stiùireadh do no buidhnean obrach gnìomhach a chaidh a stèidheachadh gus prìomhachasan foghlaim adhartachadh agus a thoirt gu buil.

Tha mòran de na prìomhachasan a tha air an cur sìos anns an Ro-Innleachd Foghlam Gàidhlig Nàiseanta air an gabhail thairis mar thoradh air co-obrachadh gnìomhach leis na h-Ùghdarrasan Ionadail agus buidhnean foghlaim nàiseanta, a tha an sàs ann an adhartachadh agus leasachadh Foghlam tro Mheadhan na Gàidhlig.

The five national working groups which were established to agree on and execute immediate priorities made good progress in 2008-09. The highlights of each working group are listed :

Gaelic Learners Education Working Group

▷ A comprehensive review of Gaelic adult learning opportunities was carried out, which will lead on to the creation of a national Gaelic learning pathway. The outcome of the review is expected in November 2009. (University of Edinburgh)

Gaelic Teacher Recruitment, Education and Supply Working Group

▷ A national recruitment campaign was launched under the banner of a new information website **www.gaelicteaching.com**

▷ A national audit of Gaelic speaking secondary teachers not employed in Gaelic Medium Education was carried out in order to determine interest in transferring to GME. (Galloway 2008)

▷ A survey was implemented of all Gaelic teachers who have entered the profession since the Teaching Induction Scheme was introduced in 2002. (Galloway 2008)

Gaelic Further and Higher Education Working Group

▷ Undertook a review of all course options relating to Gaelic Further and Higher Education.

▷ Initiated the development of summer immersion courses for FE and HE undergraduates on Gaelic programmes.

▷ Statistics were collated on the number of students studying Gaelic at HE level from 2005-08.

▷ Discussions were progressed regarding the establishment of a resources production unit for FE and HE education.

Gaelic Secondary Curriculum Design Working Group

▷ Commissioned a survey of existing language teaching methods used in Gaelic-medium primary education in Scotland. (University of Aberdeen)

▷ An audit of 32 local authorities in Scotland was carried out in order to determine the current level of Gaelic-medium secondary provision, and to inform a draft strategy on the Gaelic Secondary Curriculum.





Rinn na còig buidhnean obrach nàiseanta, a chaidh a stèidheachadh gus prìomhachasan deatamach aontachadh agus a chur an gnìomh, adhartas math ann an 2008-09. Tha na puingean cudromach co-cheangailte ris gach buidheann obrach air an clàradh:

Buidheann Obrach Foghlam Luchd-Ionnsachaidh Gàidhlig

▷ Chuireadh an gnìomh ath-sgrùdadh mionaideach air cothroman ionnsachaidh Gàidhlig do dh'ìnbhich, a leanas air adhart gu cruthachadh slighe ionnsachaidh Gàidhlig nàiseanta. Tha dùil ri toradh an ath-sgrùdaidh san t-Samhain 2009. (Oilthigh Dhùn Èideann)

Buidheann Obrach Fastadh Luchd-Teagaisg Gàidhlig, Foghlam agus Luchd-taic

▷ Chaidh iomairt fastaidh nàiseanta a chur air bhog fo bhratach làrach-lìn fiosrachaidh ùr www.gaelicteaching.com

▷ Chaidh sgrùdadh nàiseanta a chur an gnìomh de luchd-teagaisg àrd-sgoile le Gàidhlig nach eil ann am Foghlam tro Mheadhan na Gàidhlig, gus ùidh ann an gluasad gu FTG a dhearbhadh. (Galloway 2008)

▷ Suirbhidh de luchd-teagaisg Gàidhlig uile a tha air a thighinn a-steach don obair bho chaidh an Sgeama Inntrigidh Teagaisg a chur an aithne ann an 2002. (Galloway 2008)

Buidheann Obrach Foghlam Gàidhlig Àrd-Ìre agus Adhartach

▷ Chaidh ath-sgrùdadh a ghabhail os làimh a thaobh roghainn chùrsaichean Foghlaim Gàidhlig Adhartach is Àrd-Ìre.

▷ Thòisicheadh leasachadh chùrsaichean bogaidh samhraidh dha fo-cheumnaichean Foghlam Adhartach is Àrd-Ìre air prògraman Gàidhlig.

▷ Chuireadh staitistigean ri chèile air an àireamh de dh'òileanaich ag ionnsachadh Gàidhlig aig Àrd-Ìre bho 2005-08.

▷ Chaidh deasbadan a chur air adhart a thaobh aonad dèanamh ghoireasan a stèidheachadh airson foghlam Adhartach is Àrd-Ìre.

Resources, Terminology and Translation Working Group

- ▷ A review of Gaelic translation services was commissioned, which resulted in the production of a register of Gaelic translators and interpreters to be published on the Bòrd na Gàidhlig website.
- ▷ Informing the development of a national qualification in Gaelic Translation and Interpreting, being designed by SQA.
- ▷ Establishment of a forum for organisations involved in the production of resources for Gaelic education, to be managed by LTS.
- ▷ Hosted a resources seminar as part of the Writers' Week run by Stòrlann Nàiseanta na Gàidhlig in Ullapool in September 2009.
- ▷ A committee was established to encourage the sharing of information and a wider consensus on New Terminology in Gaelic.
- ▷ Progressed discussion on the establishment of a Gaelic Academy.

Relevant up-to-date evidence is crucial to inform the way forward for Gaelic education, and both the Steering Group and working groups identified a range of surveys and research outcomes that they wish to progress. The list below reflects some of the surveys which were initiated in 2008-09, and the outcomes of these surveys will be available towards the end of 2009:

- ▷ a comprehensive review of Gaelic Early Years Education (University of Stirling / University of Edinburgh – July 2009).
- ▷ a study of Gaelic Medium Pupils' Attainment (University of Edinburgh).
- ▷ a review of existing Gaelic teacher staffing and identification of anticipated teaching vacancies.
- ▷ a comparative study of international language immersion methodologies with recommendations for the future development of GME.



Am Ministir Micheil Ruiseal BPA agus e a' tadhal air sgoiltean Gàidhlig.



Buidheann Obrach Dealbhaidh Curraicealam Gàidhlig Àrd-sgoile

- ▷ Chuireadh suirbhidh an gnìomh air modhan teagaisg cànan ann am foghlam tro mheadhan na Gàidhlig sa bhun-sgoil ann an Alba. (Oilthigh Obar Dheathain)
- ▷ Chaidh na 32 ùghdarrasan ionadail ann an Alba uile a sgrùdadh gus an ìre làithreach de fhoghlam tro mheadhan na Gàidhlig san àrd-sgoil a dhearbhadh, agus gus dreachd ro-innleachd Curraicealam Gàidhlig Àrd-sgoile fhiosrachadh.

Buidheann Obrach Eadar-theangachaidh, Briathrachais agus Ghoireasan

- ▷ Chuireadh ath-sgrùdadh air bhonn a thaobh seirbheisean eadar-theangachaidh Gàidhlig às an tàinig clàr de dh'eadar-theangairean Gàidhlig agus eadar-theangairean mar-aon, a bhios air am foillseachadh air làrach-lìn Bhòrd na Gàidhlig.
- ▷ A' fiosrachadh leasachadh air teisteanas nàiseanta ann an Eadar-theangachadh Gàidhlig agus Eadar-theangachadh Mar-aon a tha ga dhealbhadh le SQA.
- ▷ Stèidheachadh fòram do bhuidhnean a tha an sàs ann an dèanamh ghoireasan airson foghlam Gàidhlig, gu bhith air a stiùireadh le LTS.
- ▷ Chuireadh co-labhairt ghoireasan air bhonn mar phàirt de Sheachdain nan Sgrìobhaichean air a ruith le Stòrlann Nàiseanta na Gàidhlig ann an Ulapul san t-Sultain 2009.

- ▷ Chaidh comataidh a stèidheachadh gus co-roinneadh fiosrachaidh a bhrosnachadh agus co-aontachd nas fharsainge air Briathrachas Ùr ann an Gàidhlig.
- ▷ Chaidh deasbad adhartachadh air stèidheachadh Acadamaidh Gàidhlig.

Tha fianais rannsachaidh a tha ùr agus buntainneach deatamach gus an t-slighe air adhart airson foghlam Gàidhlig fhiosrachadh, agus chomharraich a' Bhuidheann Stiùiridh agus na buidhnean obrach raon de shuirbhidhean agus builean rannsachaidh a tha iad airson adhartachadh. Tha an liosta gu h-ìosal a' nochdadh cuid de na suirbhidhean a chaidh a thòiseachadh ann an 2008-09, agus bidh toradh nan suirbhidhean sin rim faotainn mu dheireadh 2009:

- ▷ ath-sgrùdadh mionaideach air Tràth Bhliadhnaichean ann am Foghlam Gàidhlig (Oilthigh Shruighle / Oilthigh Dhùn Èideann – An t-luchair 2009)
- ▷ sgrùdadh air Euchdan Sgoilearan ann am Foghlam tro Mheadhan na Gàidhlig (Oilthigh Dhùn Èideann)
- ▷ ath-sgrùdadh air Luchd-teagaisg Gàidhlig làithreach agus comharradh air dreuchdan teagaisg san amharc
- ▷ sgrùdadh coimeasach air modhan bogaidh cànan eadar-nàiseanta le molaidhean a thaobh leasachadh FTG san àm ri teachd

Highlights

- ▷ The first all-Gaelic feature in TESS was published in September 2008. This inaugural feature was supported by a Gaelic comment.
- ▷ The Education Manager presented a paper on Gaelic Education in Scotland at Rannsachadh na Gàidhlig 2008 in Antigonish in Canada in July 2008.
- ▷ Bòrd na Gàidhlig were sponsors of BT Deasbad Nàiseanta – National Gaelic Schools' Debate.
- ▷ Gaelic Medium Education was debated in the Scottish Parliament.
- ▷ Formal notice was served by the Bòrd on key education agencies such as the Scottish Funding Council, Scottish Qualifications Authority, Her Majesty's Inspectorate of Education, Learning and Teaching Scotland and UHIMI to prepare their Gaelic Language Plans.
- ▷ Bòrd na Gàidhlig was represented on the Scottish Parliament Education Advisory Group.
- ▷ Bòrd na Gàidhlig held its second Gaelic Probationers' Seminar in June 2009. In August 2008, a total of six primary probationer teachers and four secondary probationers began their first year of teaching. In August 2009, eleven primary probationers and two secondary probationers will enter the profession.
- ▷ The Gaelic Teacher Recruitment Officer undertook a programme of careers visits to schools and universities throughout Scotland, in order to highlight and promote Gaelic teaching as a career and attended a number of national and local career events.
- ▷ The dedicated website www.gaelicteaching.com was launched by the Minister for Schools at the Scottish Learning Festival.
- ▷ 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. The new 4-year degree course allows students to combine language study with gaining a teaching qualification through a unique collaboration between Aberdeen, Sabhal Mòr Ostaig and Lews Castle College.
- ▷ Bòrd na Gàidhlig continued to support the development of an intensive Gaelic adult learning programme called Ùlpan, and the implementation and registration of this successful language learning medium is being co-ordinated by Cli Gàidhlig, the national organisation with responsibility for learners of Gaelic.





▷ Lean Bòrd na Gàidhlig air taic a thoirt do leasachadh prògram dian ionnsachaidh inbhich Gàidhlig fon ainm Ùlpan, agus tha buileachadh agus clàradh a' mheadhain ionnsachaidh shoirbheachail seo air a cho-òrdanachadh le Clì Gàidhlig, a' bhuidheann nàiseanta le uallach airson luchd-ionnsachaidh na Gàidhlig.

Puingean cudromach

▷ Chaidh a' chiad alt gu tur ann an Gàidhlig fhoillseachadh ann an TESS san t-Sultain 2008. Bha beachd ann an Gàidhlig còmhla ris a' chiad airtigil seo.

▷ Chuir an Stiùiriche Foghlaim an làthair pàipear air Foghlam Gàidhlig ann an Alba aig Rannsachadh na Gàidhlig 2008 ann an Antigonish ann an Canada san Iuchair 2008.

▷ Bha Bòrd na Gàidhlig nan urrasairean air Deasbad Nàiseanta BT – Deasbad Nàiseanta nan Sgoiltean Gàidhlig.

▷ Chaidh Foghlam tro Mheadhan na Gàidhlig a dheasbad ann am Pàrlamaid na h-Alba.

▷ Thug am Bòrd fios foirmeil do phrìomh bhuidhnean foghlaim leithid Comhairle Maoineachaidh na h-Alba, Ùghdarras Theisteanas na h-Alba, Luchd-sgrùdaidh Foghlaim na Banrigh, Ionnsachadh agus Teagasg Alba agus UHIMI gus am Planaichean Gàidhlig ullachadh.

▷ Bòrd na Gàidhlig air a riochdachadh air Buidheann Comhairleachaidh Foghlaim Riaghaltas na h-Alba.

▷ Chùm Bòrd na Gàidhlig an dàrna Co-labhairt Luchd-teagaisg fo Dhearbhadh san Ògmhios 2009. San Lùnastal 2008, thòisich sianar luchd-teagaisg fo dhearbhadh bun-sgoile agus ceathrar luchd-teagaisg fo dhearbhadh àrd-sgoile sa chiad bhliadhna teagaisg aca. San Lùnastal 2009, bidh a h-aon deug luchd-teagaisg fo dhearbhadh bun-sgoile agus diethis luchd-teagaisg fo dhearbhadh àrd-sgoile a' tighinn a-steach don obair.

▷ Ghabh an t-Oifigear Fastaidh Luchd-teagaisg os làimh prògram dhreuchdan a' tadhal air sgoiltean agus oilthighean air feadh Alba, gus togail agus àrdachadh air teagasg Gàidhlig mar dhreuchd agus fhritheil i àireamh de thachartasan dhreuchdan nàiseanta agus ionadail.

▷ Chuireadh an làrach-lìn

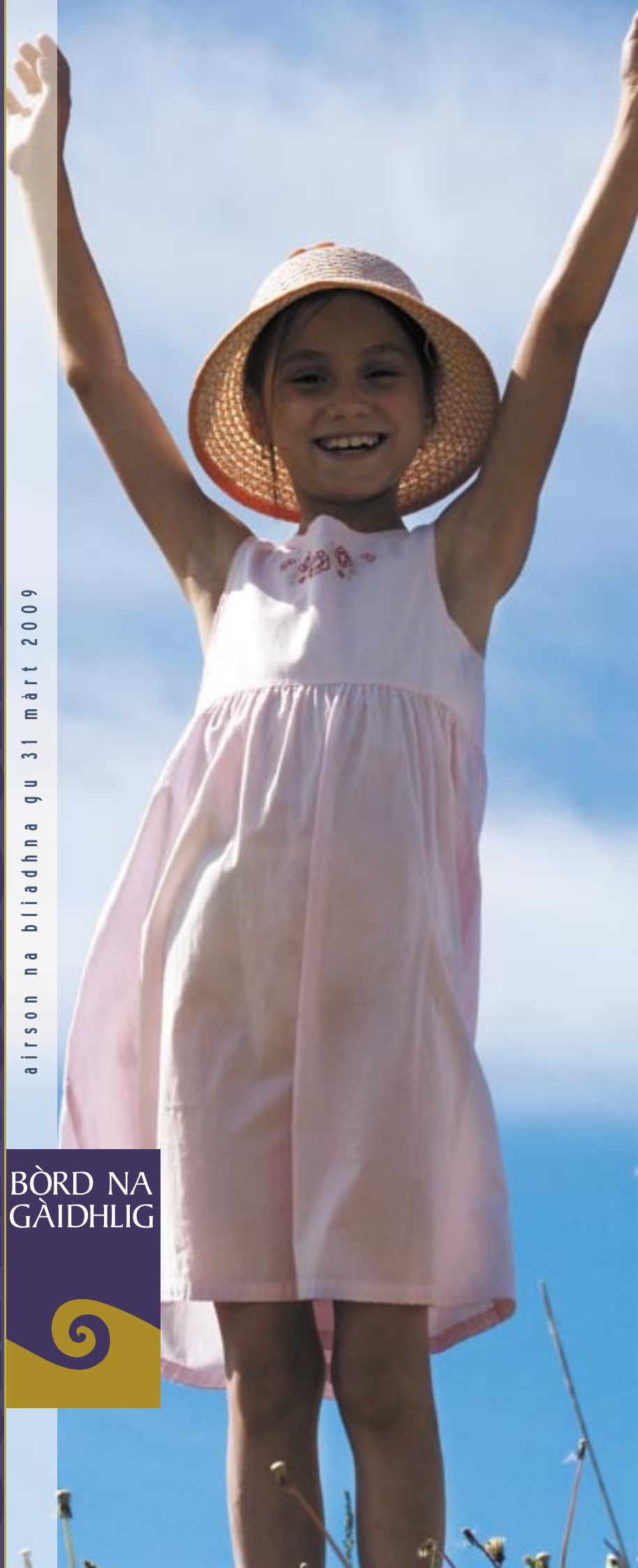
www.gaelicteaching.com air bhog le Ministear nan Sgoiltean aig Fèis Ionnsachaidh na h-Alba.

▷ Tha Oilthigh Obar Dheathain air cùrsa ùr tarraingeach a thoirt a-steach do dh'òileanaich a tha airson dreuchd a leantainn ann an teagasg Gàidhlig àrd-sgoile - M.A./M.A. (le Urram) ann an Gàidhlig le Foghlam. Tha an cùrsa ùr ceum 4 bliadhna seo a' toirt cead do dh'òileanaich sgrùdadh cànan a chòmhlachadh le cosnadh teisteanas teagaisg tro cho-obrachadh gun choimeas eadar Oilthigh Obar Dheathain, Sabhal Mòr Ostaig agus Colaisde Caisteil Leòdhais.

aithnisdag agus cùinntasan

airson na bliadhna gu 31 màrt 2009

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GÀIDHLIG



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Ceann-là ùghdaraichte gus a libhrigeadh: 25mh Òg-mhìos 2009

AITHISG A' BHÙIRD STIÙIRIDH

Tha Bòrd na Gàidhlig a' taisbeanadh aithisg bhliadhnail agus a chunntasan airson na bliadhna bho 1 Giblean 2008 gu 31 Màrt 2009. Chaidh na cunntasan a dheasachadh ann an cruth air a stiùireadh le Ministearan na h-Alba a rèir Earrann 8 de dh'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 buntainneach de dh'Achd na Gàidhlig (Alba) 2005 ("an Achd").

PRÌOMH THACHARTASAN

'S iad prìomh thachartasan Bhòrd na Gàidhlig:

(a) adhartachadh agus cuideachadh le adhartachadh –

- ▷ cleachdadh agus tuigse dhan Ghàidhlig, agus
- ▷ foghlam Gàidhlig agus cultar na Gàidhlig,

(b) comhairleachadh (ma dh'farrar no ma chithear iomchaidh) Ministearan na h-Alba, buidhnean poblach agus daoine eile a tha a' coileanadh ghniomhan poblach a thaobh cùisean co-cheangailte ris a' Ghàidhlig, foghlam Gàidhlig agus cultar na Gàidhlig,

(c) comhairleachadh (ma dh'farrar) dhaoine eile mu chùisean co-cheangailte ris a' Ghàidhlig, foghlam Gàidhlig agus cultar na Gàidhlig,

(d) a' cumail sùil agus a' toirt cunntas do Mhinistearan na h-Alba air gnìomhachadh Cairt Eòrpach nan Cànan Roinneil no nam Mion-chànan 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 ann an Alba, a' dleasadh spèis co-ionann ri Beurla tro –

- 1) mheudachadh air an àireamh de dhaoine a tha comasach air a' Ghàidhlig a chleachdadh agus a thuigsinn,
- 2) bhrosnachadh cleachdadh agus tuigse na Gàidhlig, agus
- 3) chuideachadh le ruigsinneachd air a' Ghàidhlig agus cultar na Gàidhlig ann an Alba agus àiteachan eile.

COILEANADH IONMHASAIL

Geàrr-chunntas na Bliadhna

Bha còrr de £33,138 (2008 – easbhaidh £52,487) aig Bòrd na Gàidhlig (2007 – easbhaidh £16,390) airson na bliadhna. 'S e seo an t-eadar-dhealachadh eadar a' chosgais lom airson na bliadhna de £5,488,362 (2008 - £4,681,487) mar a tha air a shealltainn anns an Aithris Cosgais Obrachaidh agus am maoineachadh a fhuair eadh bho Riaghaltas na h-Alba de £5,521,500 (2008 - £4,629,000).

Tha an lùl Aithris Ionmhasail (*FReM 2007/8*) air a chur a-mach le Roinn an Ionmhais a' mìneachadh cruth nan cunntasan bliadhnail. Tha Tabhartas-gus Cuideachadh ("GIA") air a ghabhail a-steach sa Mhaoin Choitcheann sa chunntas cothromachaidh seach a bhith air a chur san Aithris Cosgais Obrachaidh airson na bliadhna. Tha a h-uile teachd-a-steach agus a h-uile cosgais eile air a ghabhail a-steach anns an Aithris Cosgais Obrachaidh. Tha seo a' ciallachadh gu bheil an Aithris Cosgais Obrachaidh a' sealltainn easbhaidh a tha air a ghluasad don Mhaoin Choitcheann agus a tha co-ionann ri GIA air a chumail an sin.

Bha na prìomh chosgaisean obrachaidh a thàinig oimn rè na bliadhna co-cheangailte ri Togail Cànan £1.003m (2008 - £0.826m), Cleachdadh Cànan £1.384m (2008 £1.053m), Inbhe Cànan £0.244m (2008 - £0.199m), Corpas Cànan £0.333m (2008 - £0.113m), Maoin Buileachaidh Achd na Gàidhlig £1.274m (2008 - £1.295m) agus Tabhartasan £0.135m (2008 - £0.330m). Tha figearan coimeasach air an stèidheachadh air riarachadh measraichte.

Ghabh cosgaisean eile a-steach cìsean Buill a' Bhùird £0.082m (2008 - £0.064m), Cosgaisean Luchd-obrach £0.422m (2008 - £0.369m) agus Cosgaisean Ruith Oifis £0.145m (2008 - £0.156m). Bha cosgaisean isleachaidh anns a' bhliadhna aig £0.016m (2008 - £0.032m).

Tha an cunntas cothromachaidh a' sealltainn maoin lom de £0.016m (2008 – so-mhaoin lom de £0.129m). Tha seo air adhbhrachadh sa mhòr-chuid leis an easbhaidh airson na bliadhna còmhla ris na h-easbhaidhean agus na còrran sna bliadhnaichean roimhe sin.

Maoineachadh

Tha Roinn an Ionmhais air iarraidh air buidhnean poblach neo-roinneil Tabhartas-gus Cuideachadh a shealltainn mar theachd-a-steach ionmhasail a tha air a thoirt dìreach don Mhaoin Choitcheann anns

a' chunntas cothromachaidh. B' e an Tabhartas-gus Cuideachadh a chaidh a shònrachadh airson na bliadhna £5,521,500 (2008 £4,629,000). Bha an sùim iomlan a chaidh a shònrachadh air a thoirt sìos ann an airgead rè na bliadhna.

Targaidean na Roinne Urrasachd

Thathar a' dùileachadh gum bi Bòrd na Gàidhlig a' riaghladh a bhuidseit, a' gabhail a-steach Tabhartas-gus-Cuideachadh agus teachd-a-steach eile, ann an co-chòrdadh ris a' Mheòmhrachain Ionmhasail agus Leabhar-làimhe Ionmhais Phoblaich na h-Alba. Thathar a' sùileachadh gun dèan Bòrd na Gàidhlig cinnteach, bliadhna an dèidh bliadhna, gum bi an teachd-a-steach bho Thabhartasan-gus-Cuideachadh co-ionann ri caiteachas.

Glusadan

Aig deireadh an treas ùine chunntasan dha Bòrd na Gàidhlig bha an glusad seasmhach gach cuid ann an teachd-a-steach agus cosgais. Tha maoineachadh air a mheudachadh mar thoradh air Tabhartas-gus-Cuideachadh a bharrachd, a chaidh a bhuileachadh fo Sgrùdadh Caiteachais 2007. Tha meudachadh co-fhreagrach air a bhith ann an caiteachas, agus anns an dà bhliadhna sin tha còrr air a bhith ann (Tabhartas-gus-Cuideachadh a bharrachd 2009) no easbhaidh (2008) bheag a thaobh maoineachadh iomlan.

Àm ri Teachd

Chaidh Plana Nàiseanta na Gàidhlig fhoillseachadh sa Mhàrt 2007, agus chaidh Stiùireadh airson Deasachadh Phlanaichean Cànanain Bhuidhnean Poblach a chur a-mach san Ògmhios 2007. Thòisich gnìomhachadh Plana Nàiseanta na Gàidhlig ann an 2007-08, agus gu ruige seo tha na Planaichean Gàidhlig aig 5 buidhnean poblach air an aontachadh leis a' Bhòrd. Tha 16

de Phlanaichean Cànanain Bhuidhnean Poblach gan deasachadh aig an àm seo. Bidh tuilleadh fhiosan ag iarraidh planaichean a dheasachadh air an cur a-mach ann an 2009-10 gu 9 buidhnean poblach eile.

Mar Bhuidheann Poblach Neo-roinneil tha Bòrd na Gàidhlig a' sùileachadh gun cum a roinn urrasachd, 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 do sgeamaichean dhuaisean.

Thathar a' sùileachadh gum bi Bòrd na Gàidhlig, mar a h-uile buidheann riaghaltais eile, a' libhrigeadh an luaich as fheàrr agus a' cur ri targaidean èifeachdach an riaghaltais. Thathar a' sùileachadh gum bi tuilleadh thargaidean air an suidheachadh tro na bliadhnachan ionmhais ri thighinn. Tha am Bòrd air tòiseachadh air àireamh de sgrùdaidhean gus sàbhalaidhean èifeachdais a chomharrachadh gus seirbheisean co-roinnte a sholarachadh ann an oifis Inbhir Nis. Tha e cuideachd ag obair a dh'ionnsaigh obair ann an com-pàirt a leasachadh far a bheil sin iomchaidh, agus iomlaid fiosrachaidh san raon-obrach.

Gus coinneachadh ri a dhleastanasan 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 seilbhe calpa fhaotainn bho Riaghaltas na h-Alba an dèidh cùis gnothachais làidir ullachadh .

SEILBH CALPA SA BHLIADHNA

Chuir Bòrd na Gàidhlig an seilbh £3,544 (2008 - £7,018) ann am maoin stèidhichte rè na bliadhna B' iad na prìomh nithean a chaidh a chur ris sa bhliadhna:

	2009 £	2008 £
Uidheam Oifis	Neoni	5,760
Uidheaman & Àirneis	Neoni	1,258
Uidheam Coimpiutair	3,544	Neoni

TIODHLACAN AGUS TABHARTASAN CARTHANNAIS

Cha deach tiodhlacan no tabhartasan carthannais a thoirt do Bhòrd na Gàidhlig sa bhliadhna (2008 – Neoni).

CALL, PÀIGHIDHEAN SÒNRAICHTE AGUS DUBHADH ÀS

Cha robh call, pàighidhean sònraichte, no dubhadh às sam bith anns a' bhliadhna (2008 – Neoni).

TACHARTASAN DÀTA PEARSANTA

Cha robh tachartasan sam bith co-cheangailte ri dàta pearsanta rè na bliadhna (2008 – Neoni).

ÀS-LÀTHAIREACHD TINNEIS

B' e 31 làithean an às-làthaireachd tinneis rè na bliadhna gu 31 Màrt 2009, a' riochdachadh 1.29% den àireamh iomlan de làithean obrach.

POILEASaidh PÀIGHEADH SHOLARAICHEAN

Tha Bòrd na Gàidhlig a' coinneachadh ris na riatanasan a tha air an òrdachadh leis an Riaghaltas a thaobh pàighidhean do chompanaidhean beaga. 'S e poileasaidh Bhòrd 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 fhiosrachadh do sholaraichean mar a dh'ìarrar.

B' e 11 làithean an ùine chuibheasach a thugadh gus luchd-creideas a phàigheadh rè na h-ama 1 Giblean 2008 gu 30 Samhain 2008, agus rè na h-ama bho 1 Dùbhlachd 2008 gu 31 Màrt 2009 b' e 3 latha an ùine chuibheasach a thugadh .

TARGAIDEAN IONMHASAIL

Tha aig Bòrd na Gàidhlig ri bhith ag obrachadh an taobh a-staigh an riarachaidh ionmhasail a tha air a dhaingnachadh le Ministearan na h-Alba airson na bliadhna. Ann an 2008-09 bha an suidheachadh mar a leanas:

2008-09			
Tabhartas-gus-Cuideachadh	A-mach £m	Riarachadh £m	Easaonta £m
Prìomh Thabhartas-gus-Cuideachadh (tabhartas teachd-a-steach)	1.105	1.212	-0.107
Maoin do Leasachadh Gàidhlig	3.098	2.909	0.189
Maoin Buileachaidh na Gàidhlig	1.274	1.400	-0.126
Iomlan	5.477	5.521	-0.044

Bha an suidheachadh ann an 2007-08 mar a leanas:

2007-08			
	A-mach £m	Riarachadh £m	Easaonta £m
Prìomh Thabhartas-gus-Cuideachadh (tabhartas teachd-a-steach)	0.855	0.800	0.055
Maoinean do Leasachadh na Gàidhlig	2.519	2.429	0.090
Maoin Buileachaidh na Gàidhlig	1.295	1.400	-0.105
Iomlan	4.669	4.629	0.040

Chaidh deasbad air easaontan bhon Riarachadh leis an roinn urrasachd (An Roinn Eòrpa, Cùisean Taobh a-muigh, Cultar Riaghaltas na h-Alba) rè na bliadhna ionmhasail agus bha aonta air fhaotainn mar riatanas dha easaontan sam bith.

AONADH AIRGID NA H-EÒRPA

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

FASTADH LUCHD-SGRÙDAIDH

Fo Achd an Ionmhais Phoblaich agus Cunntachalachd (Alba) 2000, tha luchd-sgrùdaidh Bòrd na Gàidhlig air am fastadh leis an Àrd-neach-sgrùdaidh agus chaidh Sgrùdadh Alba a chomharrachadh ann an 2006 mar às-sgrùdaichean Bhòrd na Gàidhlig airson nam bliadhnan ionmhais 2007 - 2011.

Chaidh sùim £13,620 (2008 - £12,530) iocadh don luchd-sgrùdaidh a thaobh seirbheisean sgrùdaidh reachdail airson na bliadhna ionmhais 2008-09.

FOILLSEACHADH FIOSRACHADH DO LUCHD-SGRÙDAIDH

Mar Oifigear Cunntachail, cho fad 's a tha fios agam, chan eil fiosrachadh sgrùdaidh buntainneach sam bith nach eil aithnichte do luchd-sgrùdaidh a' Bhùird. Tha mi air gach ceum reusanta a ghabhail a bu chòir dhomh gus eòlas a chur air fiosrachadh iomchaidh sam bith mun sgrùdadh agus gus daingneachadh gu bheil luchd-sgrùdaidh a' Bhùird mothachail don fhiosrachadh sin.

CÙISEAN RIAGHLADH CORPORRA

Tha Bòrd na Gàidhlig ag amas air na h-ìrean as àirde ann an riaghladh corporra agus thathar a' cleachdadh Stiùireadh Oifis a' Chaibineit air Còdan Cleachdaidh do Bhuidhnean Poblach. Tha Oifis Chorporra a' Bhùird aig Darach, Pàirc Ghniomhachais 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-chunntas na coinneimh.

BUILL A' BHÙIRD

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



Art MacCarmraig

(Cathraiche Eadar-amail
bho 1 Iuchair 2008,
Cathraiche bho 1 Màrt
2009)



Mata MacÌomhair

(Cathraiche gu 30
Ògmhios 2008)



Rob Dunbar



Mìcheal Foxley



Iain A MacAoidh



Alasdair Macleòid

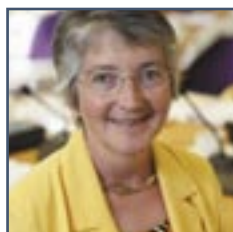


Faye NicLeòid

(dh'fhàg 7 Gearran 2009)



Anna NicSuain



Cairistiona Allon



Alexandra Jones



**Coinneach
MacFhionghain**



**Murchadh
MacIllinnein**

An Comataidh Sgrùdaidh



Faye NicLeòid
(gu 7 Gearran 2009)



Anna NicSuain
(gu 27 Faoilleach 2009)



Art MacCarmraig
(gu 30 Ògmhios 2008)



Cairistiona Allon



**Murchadh
MacIllinnein**
(air fhadadh 3 Sultain
2008)



Alasdair MacLeòid
(air fhadadh 27
Faoilleach 2009)

Fo-Chomataidh Pàighidh



Iain A MacAoidh



Rob Dunbar



Micheal Foxley

SGIOBA STIÙIRIDH 2008-09

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



**Rosemary
Nic a' Bhàird**

(Ceannard an Gniomh)
(bho 4 Lùnastal 2008 gu
24 Ògmhios 2009)



**Coinneach
A Moireach**

(Ceannard)
(gu 1 Lùnastal 2008)



**Dòmhnall
Moireasdan**

(Manaidsear Leasachaidh)



Peadar Morgan

(Manaidsear Planaidh
Cànain)



Ailig Greumach

(Manaidsear Ionmhais
& Rianachd)

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 am fastadh le Ministearan na h-Alba. 'S e trì bliadhna an teirm dreuchd àbhaisteach airson ball neo-oifigeil den Bhòrd ged a dh'fhaodar ùine dhreuchdan atharrachadh gus dèanamh cinnteach gum bi leantainneachd ann am ballrachd a' Bhùird. Anns a' Mhàirt 2009 bha an Cathraiche air fhadadh airson ceithir bliadhna a' tighinn gu ceann air 1 Màirt 2013.

Tha am Bòrd air poileasaidh Ùghdarras Ionmhasail Tiomnaichte aontachadh a tha a' cur riathanas air oifigearan aonta a shireadh airson cùisean / duaisean nach eil an taobh a-staigh nan cumhachdan tiomnaichte a tha aig a' Cheannard.

Tha Comataidh Sgrùdaidh aig a' Bhòrd a tha a' coinneachadh ceithir tursan sa bhliadhna. Tha e air a dhèanamh suas de thriùir bhall den Bhòrd agus bha Faye NicLeòid sa chathair gu 27 Faoilleach 2009. Tha Murchadh MacIllinnein air a bhith sa chathair on cheann-latha sin. 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 dìomhaireachd ri buill na Comataidh. 'S e rùn na Comataidh Sgrùdaidh measadh agus sgrùdadh a dhèanamh air cunnart, smachd agus riaghladh corporra. Tha iad ag obrachadh gu neo-eisimeileach 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 Bòrd 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. 'S e rùn na Comataidh comhairle a thoirt don Bhòrd air cùisean a bhuineas do dh'ionmhas, poileasaidh, agus tuarastal luchd-obrach.

AITHISG TUARASTAIL

Neo-sgrùdaichte

'S e Iain A MacAoidh cathraiche na Fo-chomataidh Tuarastail. 'S iad Buill na comataidh Rob Dunbar agus Micheal Foxley.

Tha am Fo-chomataidh 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. Cha deach duaisean coileanaidh a thoirt seachad ann an 2008-09 a chionn 's nach eil sgeama sam bith air a stèidheachadh aig an àm seo.

Aig an àm seo tha luchd-obrach Bhòrd na Gàidhlig pàighte a rèir phuingean sonraichte a tha air an suidheachadh nuair a tha iad air an cur an dreuchd. Tha Bòrd na Gàidhlig air moladh a thaobh ath-structaradh a chur gun roinn urrasachd a tha a' gabhail a-steach sgeama pàighidh a rèir coileanaidh, agus thathar a' feitheamh ri co-dhùnadh air a' mholadh seo aig an àm làthaireach.

Sgrùdaichte

Chaidh Art MacCarraig a chur an dreuchd mar Chathraiche Eadar-amail bho 1 Iuchair 2008 agus a dhaingneachadh mar Chathraiche bho 1 Màirt 2009.

Tuarastal Buill a' Bhùird	2009 Iomlan £000	2008 Iomlan £000
Tuarastal/ Cisean:		
Cathraiche – A MacCarraig (bho 1 Iuchair 2008)	14	-
Cathraiche – M MacIomhair (gu 30 Ògmhios 2008)	3	12
Buill eile	63	49
	80	61

Buill a' Bhùird	2009 £	2008 £
Art MacCarraig (gu 30 Ògmhios 2008)	1,550	6,200
Rob Dunbar	6,200	6,200
Micheal Foxley	6,200	6,200
Iain A MacAoidh	6,200	6,200
Alasdair MacLeòid	6,200	6,200
Faye NicLeòid (gu 7 Gearran 2009)	5,405	6,200
Anna NicSuain	6,200	6,200
Cairistiona Allon	6,200	1,486
Alexandra Jones	6,200	1,486
Coinneach MacFhionghain	6,200	1,486
Murchadh MacIlinnein	6,200	1,486
	62,755	49,344

Chaill eil peinnsean co-cheangailte ri dreuchdan Buill a' Bhùird.

Tuarastal Cathraiche agus Ceannard

	2009 Salary £000	2009 Benefits in Kind £000	2008 Salary £000	2008 Benefits in Kind £000
Cathraiche				
A MacCarraig (1 Iuchair 2008 gu 31 Màirt 2009)	10-15	-	-	-
M MacÌomhair (1 Giblean 2008 gu 30 Ògmhios 2008)	0-5	-	10-15	0
Ceannard				
Rosemary Nic a' Bhàird (Ceannard an Gnìomh - air aghaidh bho 4 Lùnastal 2008)	35 - 40 (55 – 60 co-ionnan ri bliadhna shlàn)	-	-	-
Coinneach A Moireach (gu 1 Lùnastal 2008)	60 – 65	-	35 - 40 (60 – 65 co-ionnan ri bliadhna shlàn)	-

Tha an Ceannard na ball choitcheann de Sgeama Peinnein Chomhairle na Gàidhealtachd agus phàigh Bòrd na Gàidhlig cuibhreann peinnein an fhastaiche aig an aon ìre 's a tha e a' pàigheadh do bhuill com-pàirteachaidh eile.

Còraichean peinnein a' Cheannaird agus Buill a' Bhùird

Tha FRem airson gum bi fiosrachaidh mu chòraichean peinnein a' Cheannaird air a nochdadh. Tha am fiosrachadh seo a thaobh Rosemary Nic a' Bhàird mar a leanas:

	Peinnean iomlan tàrmaichte aig aois 65 agus cnap airgid co-cheangailte aig 31 Màirt 2009 £000	CETV aig 31 Màirt 2009 £000	CETV aig 31 Màirt 2008 £000
Rosemary Nic a' Bhàird (Ceannard an Gnìomh - air aghaidh bho 4 Lùnastal 2008)	15 – 20 agus cnap airgid de 5 - 10	24	12

Cha robh am fiosrachadh co-cheangailte ris an fhìor mheudachadh ann an CETV ri fhaotainn. Chan eil còir sam bith aig Buill a' Bhùird air peinnean. Aontaichte leis a' Bhòrd air 23 Ògmhios 2009. Ann an ainm-sgrìobhte às leth a' Bhùird.

Rosemary Nic a' Bhàird
Ceannard an Gnìomh



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 chosgaisean tàrmaichte 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 caiteachas, làn bhuannachd is call aithnichte agus sruthan airgid airson na bliadhna ionmhais.

Ann an deasachadh nan aithrisean ionmhais, feumaidh an t-Oifigear 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 ìrean 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 ceumannan 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-Oifigear Cunntachail air Buidheann-stiùiridh na Roinn Eòrpa, Chùisean Taobh a-muigh agus a' Chultair aig Riaghaltas na h-Alba Ceannard Bhòrd na Gàidhlig mar Oifigear Cunntachail a' Bhùird.

Tha dleastanasan buntainneach a' Cheannaird mar Oifigear Cunntachail a' Bhùird air am mìneachadh anns a' Mheòmrachan gu Oifigearan Cunntachail air a chur a-mach le Ministearan na h-Alba. Tha an t-Oifigear 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 Gníomh



AITHRIS AIR IN-SMACHD

Raon Dleastanais

Mar Oifigear 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 dhion mar uallach pearsanta, a rèir nan uallaichean a tha air an cur às mo leth.

Leig an t-Oifigear Cunntachail a bha ann roimhe dheth a dhreuchd air 1 Lùnastal 2008. Thòisich mise anns an dreuchd mar Oifigear Cunntachail air 24 Sultain 2008.

Tha Leabhar-làimhe Ionmhais Phoblaich an Alba (SPFM) air a chur a-mach le Ministearan na h-Alba agus stiùireadh a thoirt do Riaghaltas na h-Alba agus buidhnean iomchaidh eile mu làimhseachadh dòigheil air maoin poblach. Tha e gu mòr air a dhealbh gus dèanamh cinnteach gun cumar ri riatanasan reachdail 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 dhealbh 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 caomhnadh.

Tha an siostam in-smachd air a bhith an sàs airson na bliadhna a dhùin 31 Màrt 2009, agus suas gu ceann-latha 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 iartasan 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 modh obrachaidh Stiùireadh Cunnairt air a mhineachadh gu h-àrd. Gus cunnartan sònraichte, planaichean gnìomha, clàran-ama agus tha luchd-stiùiridh cunntachail ag aontachadh. Tha Clàran Cunnairt, a' gabhail a-steach planaichean gnìomha, air an cumail suas agus air an sgrùdadh gu cunbhalach. Tha buileachadh phlanaichean gnìomha gus cunnart a làimhseachadh air aithris gu cunbhalach don Chomataidh Sgrùdaidh. Tha earrann air Cunnartan air a ghabhail a-steach ann am planaichean agus molaidhean sònraichte a tha air an cur a-steach chun a' Bhùird airson co-dhùnadh / aonta.

Bha Ro-Innleachd Stiùireadh Cunnairt, Clàr Stiùireadh Cunnairt agus Clàr Cunnairt Teicneòlas Fiosrachaidh air an aontachadh leis a' Chomataidh Sgrùdaidh agus am Bòrd ann an 2007/08 agus chaidh an ath-bhreithneachadh, an ath-ùrachadh agus an aontachadh ann an 2008/09.

Tha am Bòrd dealasach a thaobh leasachadh leantainneach den chleachdadh as fheàrr ann am fiosrachadh stiùireadh cunnairt a rèir stiùireadh èiginn. Tha Clàr Cunnairt Teicneòlas Fiosrachaidh sònraichte againn a tha a' gabhail a-steach planaichean gnìomha gus dèiligeadh le cunnart. Ghabhadh ath-bhreithneachadh os laimh air Tèarainteachd Teicneòlas Fiosrachaidh a' gabhail a-steach Làimhseachadh Dàta, tràth ann an 2008 agus chaidh leasachaidhean a dhèanamh. Cumaidh sinn air aghaidh a' sgrùdadh chunnartan fiosrachaidh is stiùiridh agus tha tuilleadh leasachaidh san amharc.

Tha obair an in-sgrùdaidh mar phàirt choileanta den t-siostam in-smachd. Chaidh an cùmhnant airson solar seirbheis in-sgrùdaidh don bhliadhna ionmhasail 2008-09 a bhuileachadh air TirArd MacKenzie. Ghabh TirArd MacKenzie obair os làimh stèidhiche air mion-sgrùdadh den chunnart don robh am Bòrd fosgailte. Thugadh aithrisean gu buil a bha a' còmhdach Smachdan Teicneòlas Fiosrachaidh a' Bhùird, Smachdan Ionmhasail, Ceannach, Buileachadh Dhuaisean, Sgrùdadh Coileanadh Chom-pàirtichean, ath-bhreithneachaidhean air Riaghladh & Dearbhachd Corporra agus ath-bhreithneachaidhean bhon taobh a-muigh air buidhnean com-pàirteachais.

Tha iad sin a' gabhail a-steach beachd air iomchaidheachd agus èifeachdas siostam na h-in-smachd, còmhla ri molaidhean airson leasachaidhean a tha air an cur an gnìomh leis an sgioba stiùiridh.

Sgrùdadh air èifeachdas

Mar an t-Oifigear 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 nan litrichean stiùiridh agus aithisgean eile.

Tha am Bòrd dealasach a thaobh modh-obrach de leasachadh leantainneach, le bhith a' cruthachadh shiostaman mu choinneamh nan ath-bhreithneachaidhean agus nan leasachaidhean buntainneach anns na cleachdaidhean as fheàrr san raon seo. Gu h-àraid, tha sinn air togail air na toraidhean bhon obair rianachd cunnairt a chaidh a choileanadh ann an 2007/08 gus:

- ▷ prionnsapalan Rianachd Cunnairt a chur an sàs mar phàirt den rianachd gnàthach;
- ▷ an Ro-innleachd Rianachd Cunnairt ath-ùrachadh;
- ▷ trèanadh mothachadh air cunnart a ghabhail os làimh, a' gabhail a-steach com-pàirteachadh le buidhnean com-pàirt;
- ▷ aithisgean cunbhalach a thaobh in-smachd fhaighinn bho Chathraiche a' Chomataidh Sgrùdaidh a' bhuidhinn, don Bhòrd;
- ▷ siostaman a chur air dòigh a bhios a' fillleadh a-steach rianachd cunnairt ann an tabhartasan maoineachaidh a' Bhùird agus sa phròiseas dealbhaidh corporra aige;

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


- ▷ Clàr Rianachd Cunnairt ath-ùraichte
- ▷ Clàr Ùghdarrais Ionmhasail Tiomnaichte
- ▷ Modhan Buileachaidh Thabhartasan agus Modhan Rianachd - atharrachaidhean
- ▷ Poileasaidhean agus Modhan Riaghailtean Ionmhasail - atharrachaidhean

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

Tha an dreuchd in-sgrùdaidh na phàirt riatanach den t-siostam in-smachd. Bha an cùmhnant solarachaidh seirbheis in-smachd airson na bliadhna ionmhais air a thoirt do TirArd MacKenzie san Lùnastal 2008. Rinn TirArd 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.

Chaidh ath-bhreithneach cudromach den Luach as Fheàrr ann an Stiùireadh Ionmhais a chur an gnìomh le In-Smachd, stèidhichte air uidheam sgrùdaidh an Luach as Fheàrr aig Sgrùdadh Alba. Cho-dhùin an aithisg gun deach leasachaidhean sònraichte a choileanadh rè na bliadhna 2008-09 ann an ionmhas obrachaidh, gu h-àraid ann an raointean aithisgean in-ionmhais chun a' Bhùird, mion-sgrùdaidhean buidseit, agus leasachadh riaghailtean ionmhasail, poileasaidhean agus modhan obrach. Tha oidhirp sònraichte ga dhèanamh aig gach ìre gus iad sin a chumail seasmhach air bunait leantainneach.

Rosemary Nic a' Bhàird
Ceannard an Gniomh



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 2009 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 Cunntas Cothromachaidh, 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 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 chan ann dha 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 dleatanais do bhuill no oifigearan, nan dreuchdan fa leth, no do threas pàrtaidhean.

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

Tha dleastanasan air a' Bhòrd agus air an Oifigeir 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-Oifigeir Chunntachail cuideachd an urra ri dèanamh cinnteach à riaghailteachd cosgais agus teachd-a-steach. Tha na dleastanasan sin air am mìneachadh anns an Aithris air Dleastanasan an Oifigeir Chunntachail.

'S 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 buntainneach laghail agus riaghailteach agus Ìrean Eadar-nàiseanta Sgrùdaidh (An Rìoghachd 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 Tìodhlacan Carthannais, Call, Pàighidhean Sònraichte agus Dubhadh Às, Poileasaidh Pàigheadh Sholaraichean, Aonad Airgid na h-Eòrpa, Suidheachadh Luchd-sgrùdaidh, Riaghladh Corporra, Modhan Strì 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 òrdaghadh 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 mìneachadh riatanach fhaighinn airson mo sgrùdadh, 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' comharrachadh co-aontachadh 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 mhodhan 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 ri 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 susbainteach 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 Cunntachalachd (Alba) 2000 agus Ìrean Eadar-nàiseanta Sgrùdaidh (An Rìoghachd 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 mo 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 Oifigeir Chunntachail ann an deasachadh nan aithrisean ionmhais, agus co-dhiù tha na poileasaidhean cunntasachd freagarrach air suidheachadh a' bhuidhinn, air an cleachdadh gu seasmhach 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 Bòrd na Gàidhlig air 31 Màrt 2009 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 Luchd-stiùiridh, Cùl-fhiosrachadh Reachdail, Prìomh Thachartasan, Coileanadh Ionmhasail, Seilbh Calpa sa Bhliadhna, Tiodhlacan is Tabhartasan Carthannais, Call, Pàighidhean Sònraichte agus Dubhadh Às, Poileasaidh Pàigheadh Sholaraidhean, Aonad Airgid na h-Eòrpa, Fastadh Luchd-sgrùdaidh, Riaghladh Corporra, Modhan Strì 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.

Ainm-sgrìobhte:



Ceann-latha: 25mh Òg-mhios

Steafan O Hagan
Sgrùdadh Alba
7mh Ùrlar
Tùr a' Phlàsa
Cille-Brìghde an Ear
G74 1LW

Aithris Cosgais Obrachaidh don Deireadh Bliadhna 31 Màrt 2009

	Nota	2009 £	2008 £
Teachd-a-steach			
Teachd-a-steach eile	3	1,310	1,306
		1,310	1,306
Caiteachas			
Cosgaisean Buill a' Bhùird agus Luchd-obrach	4	504,167	432,854
Cosgaisean Obrachaidh	5	4,372,472	3,814,382
Cosgaisean Obrachaidh eile	6	585,374	423,199
Beachd Cosgais Calpa	7	5,122	4,522
Ìsleachadh	8	16,522	31,727
		5,483,657	4,706,684
Còrr Caiteachais thairis air Teachd-a-steach			
Gnìomhan Obrachaidh	13	(5,482,347)	(4,705,378)
Riadh Banca a-steach		8,985	17,891
Prothaid sùilichte air So-mhaoinean Peinnsein	14	28,000	26,000
Cosgaisean Riadh Peinnsein	14	(43,000)	(20,000)
Cosgais Obrachaidh Lom		(5,488,362)	(4,681,487)

Fhuair eadh na gnìomhachdan uile rè na bliadhna. Tha a' Chosgais Obrachaidh Lom a' riochdachadh cosgais gnìomhan maoinichte le Riaghaltas na h-Alba, leis an airgead gu a' gnìomhachd seo a mhaoinichadh air a thoirt dìreach às a' Mhaoin Choitcheann

Aithris Buannachd is Call Aithnichte don Deireadh Bliadhna 31 Màrt 2009

		2009 £	2008 £
Cosgais Obrachaidh Lom	12	(5,488,362)	(4,681,487)
Fìor Bhuanachdan/Call Sgeama Peinnsein	14	(179,000)	(3,000)
Beachd Cosgais Calpa	7	5,122	4,522
Maoineachadh Tabhartas-gus Cuideachadh	2	5,521,500	4,629,000
(Call) Buannachd Aithnichte lomlan		(140,740)	50,965

Tha na poileasaidhean agus na notaichean cunntasachd air duilleagan pages 21 gu 36 mar phàirt de na cunntasan seo.

Cunntas Cothromachaidh aig 31 Màrt 2009

	Note	2009 £	2008 £
So-mhaoin shuidhichte			
So-mhaoin Susbainteach	8	5,871	18,849
So-mhaoin Làithreach			
Luchd Fhiachan	9	116,700	57,082
Airgead Làimhe sa Bhanca	10	68,825	78,757
		185,525	135,839
Luchd-fiach: sùimean rim pàigheadh an taobh a-staigh bliadhna a-mhàin	11	28,423	24,975
So-mhaoinean Lom Làithreach / (Do-mhaoinean)		157,102	110,864
So-mhaoin Peinnsein / (Do-mhaoin)		(179,000)	(1,000)
(Do-mhaoinean)/So-mhaoinean Lom a' gabhail a-steach So-mhaoin Peinnsein/(Do-mhaoin)		(16,027)	128,713
Calpa & Caomhnadh			
Caomhnadh Cunntas Teachd-a-steach & Caiteachas	12	162,973	129,713
Caomhnadh Peinnsein	12	(179,000)	(1,000)
Caomhnaidhean Iomlan		(16,027)	128,713

Chuir Bòrd na Gàidhlig aonta ris na h-aithrisean ionmhasail seo air 25mh Òg-mhios 2009.

Ainm-sgrìobhte às leth Bòrd na Gàidhlig

Rosemary Nic a' Bhàird
Ceannard an Gníomh



Ùghdaraichte airson a chur a-mach: Tha an poileasaidhean is notaichean air duilleagan 21 gu 36 mar phàirt de na cunntasan seo.

Aithris Sruth Airgid don Deireadh Bliadhna 31 Màrt 2009

	Nota	2009 £	2008 £
Sruth Airgid Lom A-steach / (A-mach) bho Ghnìomhan Obrachaidh	13	(5,536,873)	(4,845,037)
Toraidhean Sheilbhean			
Riadh Banca air fhaotainn		8,985	17,891
Gnìomhan Seilbhe			
Ceannach So-mhaoinean Suidhichte	8	(3,544)	(7,018)
Airgead Lom A-steach / (A-mach) ro Mhaoineachadh		(5,531,432)	(4,834,164)
Tabhartas-gus-Cuideachadh		5,521,500	4,629,000
Meudachadh / (Lùghdachadh) ann an Airgead		(9,932)	(205,164)
Rèiteachadh Sruth Airgid Lom le Glusad ann am Maoinean Lom			
Meudachadh / (Lùghdachadh) ann an Airgead airson na Bliadhna		(9,932)	(205,164)
Maoinean Lom aig Toiseach na Bliadhna		78,757	283,921
Maoinean Lom aig Deireadh na Bliadhna		68,825	78,757

Tha na poileasaidhean agus notaichean air duilleagan 21 gu 36 mar phàirt de na cunntasan seo.

Notaichean do na Cunntasan don Deireadh Bliadhna 31 Màrt 2009

1. Poileasaidhean Cunntasachd

Tha na cunntasan air an ullachadh ann an co-rèir ris an Stiùireadh Chunntasan air a thoirt do Bhòrd na Càidhlig le Ministearan na h-Alba. Tha an Stiùireadh Chunntasan seo ag iarraidh cumail ri lùl Aithris Ionmhais Roinn Ionmhais na Banrighinn

(FRoM). Gun a bhith a' cur bacadh air an fhiosrachadh a tha ri fhaotainn, tha na cunntasan a' coinneachadh nan riathanasan cunntasachd is foillseachaidh de dh'Achd nan Companaidhean 2006 agus na h-ìrean cunntasachd air an cur a-mach 's air an cleachdadh le Bòrd nan Ìrean Cunntasachd, ann cho fada 's a tha na riathanasan sin freagarrach.

Tha na poileasaidhean sònraichte a thathar a' cleachdadh air an iomradh gu h-ìosal.

Cùmhnant Cunntasachd

Tha na cunntasan air an ullachadh fo chùmhnant na cosgais eachdraidheil.

So-mhaoinean Suidhichte Susbainteach

(1) Tha luachadh nan so-mhaoinean suidhichte air an aithneachadh sna cunntasan mar a leanas:

Tha na so-mhaoinean suidhichte uile air an luachadh aig cosg eachdraidheil, air an atharrachadh ann an co-rèir le beatha so-mhaoinean air an sònrachadh gus luach ìslichte a thoirt. 'S e a-mhàin so-mhaoinean a' cosg barrachd na £250 a tha air an calpachadh agus tha nithean fon t-sùim seo air an làimhseachadh mar chaiteachas teachd-a-steach.

(2) Ìsleachadh

Tha ìsleachadh ga sholarachadh air so-mhaoinean suidhichte susbainteach uile air bunait loidhne dhìreach. Rinneadh ath-bhreithneachadh air beatha so-mhaoinean tron bhliadhna, a' dèanamh cinnteach gu bheil iad a' cumail a' riochdachadh tuairmse reusanta de bheatha fheumail eaconamach.

Raon So-mhaoinean	Beatha So-mhaoinean
Leasachaidhean Oifis	5
Uidheam Oifis	4
Uidheam & Àirneis	4
Uidheamachd Coimpiutair	3

Tha so-mhaoinean suidhichte ìslichte sa bhliadhna a gheibhear iad ach chan eil sa bhliadhna a riarraichear iad.

Notaichean do na Cunntasan don Deireadh Bliadhna 31 Màrt 2009

Caomhnaidhean

Tha a' Mhaoin Choitcheann a' riochdachadh an còrr de chaiteachas thairis air teachd-a-steach airson gnìomhan maoinichte le Tabhartas-gus-Cuideachadh. Tha luach so-mhaoinean agus fiachan air an atharrachadh bhon bhuidheann roimhe sin air an gabhail a-steach sa Chaomhnadh Teachd-a-steach is Caiteachais.

Cis Luach-Leasaichte

Tha VAT nach fhaighear air ais mar chosgais anns an Aithris Chosgaisean Obrachaidh aig an àm san deach a chosg.

Gabhailean Tha màil obrachaidh gabhaltais air an cur ri caiteachas ann an sùimean co-ionnan thar na teirme gabhaltais.

Tabhartas-gus-Cuideachadh an Riaghaltais

Tha Tabhartas-gus-Cuideachadh a fhuairleadh gus gnìomhan obrachaidh coitcheann agus pròiseactan calpa a chòmhdach air an nochdadh mar theachd-a-steach ionmhasachaidh agus air an cur ri Maoin Choitcheann.

Teachd-a-Steach

Tha Teachd-a-Steach a' riochdachadh luach iomlan an teachd-a-steach a fhuairleadh.

Cosgaisean Peinnein

Tha am Bòrd com-pàirteach ann an Sgeama Peinneineachaidh an Riaghaltais ionadail, a tha na sgeama sochair comharraichte. Tha cosgais an dùil solar peinneanean luchd-obrach a chur 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 tritheadh 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 Gaidhlig a' làn solarachadh cosgais nam peinneanean suas gu aois cluaineis gnàthach a thaobh luchd-obrach a' leigeil dhiubh an dreuchd tràth no gu saor-thoileach anns na bliadhnaichean làithreach agus roimhe sin. Thathar a' coinneachadh ri peinneanean a tha rim pàigheadh an dèidh aois cluaineis gnàthach tron sgeama peinnein.

Notaichean do na Cunntasan don Deireadh Bliadhna 31 Màrt 2009

Cosgaisean Baraileach

Tha an Aithris Chosgaisean Obrachaidh a' gabhail a-steach cosgais baraileach airson cosgais calpa maoinichte bhon Riaghaltas a thugadh air tron bhliadhna. Tha a' chosgais air a h-obrachadh a-mach aig 3.5% de na maoinen iomlan às aonais nam fiachan.

Ionnsramaidean Ionmhasail

Tha Bòrd na Gàidhlig sa mhòr-chuid maoinichte le teachd-a-steach bho Riaghaltas na h-Alba. Mar sin, chan eil e umhail do chunnart call-creideis. Tha ionnsramaidean ionmhasail Bhòrd na Gàidhlig a' gabhail a-steach stòrais airgid is creideis. 'S ann am bancaichean àrd-inbheach a tha airgead taisgte sam bith agus chan eil e fosgailte do ìre rèidh cho àrd.

Gnothaich Soirbheachail

Bha na cunntasan air an deasachadh a' gabhail a-steach riatanasan ìre cunntasachd FRS 17 agus le luachadh a thaobh àrachais air buailteachd sgeama peinnein mar a tha air a mhineachadh ann an nota 14 do na cunntasan. Tha seo a' sealltainn fiachan a bhios rim pàigheadh ann am bliadhnachan ri thighinn a thaobh buailteachd peinnein mar thoradh air cleachdadh FRS 17 le Bòrd na Gàidhlig.

Tha Barnett Waddingham, comhairliche na sgeama peinnein air a' bhualteachd fo FRS 17 obrachadh a-mach. Gach tritheadh bliadhna bidh an comhairliche airson àrachais a' dèanamh sgrùdadh air stèidh maoinachaidh na sgeama peinnein nuair

a bhios sin freagarrach. Chaidh an luachadh foirmeil mu dheireadh a dhèanamh air a' mhaoin air 31 Màrt 2008. Ann a bhith ag ullachadh cosgais peinnein san amharc don bhliadhna 31 Màrt 2009, tha an comhairliche leis a' bharail gum biodh cosnaichean a' cosnadh shochairan ùra a rèir nan riaghailtean mar a tha iad aig gu làithreach agus gum bi an rola-pàighidh a bhios airidh air peinnean seasmhach le cosnaichean ùra a' gabhail àite an fheadhainn a dh'fhàgas an dreuchdan.

Cho fad 's nach eil an easbaidh peinnein a' thighinn à àiteachan eile sam bi am Bòrd a' faighinn teachd-a-steach chan fhaodar coinneachadh ris ach a-mhàin le tabhartasan no Tabhartas-gus Cuideachadh ri thighinn bho Bhuidheann-stiùiridh na h-Eòrpa, Chùisean Taobh a-muigh agus Cultair agus Buidheann-stiùiridh Turasachd 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 ghabhail airson nan aithrisean ionmhais seo a dheasachadh.

Notaichean do na Cunntasan don Deireadh Bliadhna 31 Màrt 2009

Ath-sgrùdadh air Poileasaidhean Cunntasachd

Ann an co-rèir le Ìre Aithris Ionmhasail 18, Ath-sgrùdadh Phoileasaidhean Ionmhasail, ghabh am Bòrd ath-sgrùdadh os làimh de na poileasaidhean cunntasachd aige 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-gus-Cuideachadh

Tabhartas-gus-Cuideachadh iomlan air fhaighinn ga chur ri Caomhnadh Teachd-a-Steach is Caiteachas sa chunntas cothromachaidh. Tha an sùim de Thabhartas-gus-Cuideachadh (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 urrasachd a rèir prògram obrach a' Bhùird.

	2009 £	2008 £
Tabhartas-gus-Cuideachadh	5,521,500	4,629,000

3. Teachd-a-Steach Eile

	2009 £	2008 £
Eile	1,310	1,306
	1,310	1,306

4. Cosgaisean Buill a' Bhùird agus Luchd-obrach

Geàrr-chunntas	2009 £	2008 £
Buill a' Bhùird	82,100	63,605
Luchd-obrach	422,067	369,249
	504,167	432,854

Notaichean do na Cunntasan don Deireadh Bliadhna 31 Màrt 2009 (leantainn)

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

Buill a' bhùird - faic an Aithisg Tuarastail	2009 £	2008 £
Cìsean	79,805	61,744
Cosgaisean Tèarainteachd Sòisealta	2,295	1,861
Cosgaisean Peinnein	0	0
	82,100	63,605
Tha cosgaisean buill a' Bhùird air an gabhail a-steach ann an cosgaisean obrachaidh eile (faic nota 6).		
Tuarastail Luchd-obrach		
Tuarastail	362,886	295,920
Cosgaisean Tèarainteachd Sòisealta	30,434	24,329
Cosgaisean Peinnein (faic nota 14)	28,747	49,000
	422,067	369,249

Bha an àireamh chuibheasach de luchd-obrach mar a leanas:

	2009 £	2008 £
Àrd-luchd-stiùiridh	5	5
Luchd-obrach Rianachd is Taic	5	4
Iomlan	10	9

5. Caiteachas Obrachaidh

Tha mion-fhiosrachadh sa Phlana Obrachaidh mu phrìomh thargaidean agus chlachan-mìle a tha am Bòrd a' leantainn gus coinneachadh ri amasan air an suidheachadh le Rìghaltas na h-Alba. Tha an t-atharrachadh bho na bliadhnaichean roimhe a' sealltainn nam prìomhachasan a tha air an cur sìos ann am Plana Chorporra 2008-09. Tha riarachadh caiteachais roghnach ann an 2008 stèidhichte air riarachadh measraichte.

	2009 £	2008 £
Togail Cànan	1,003,000	826,150
Cleachdadh Cànan	1,383,758	1,052,707
Inbhe Cànan	243,643	198,662
Corpas Cànan	333,260	112,542
Maoin Buileachaidh Achd na Gàidhlig	1,273,853	1,294,772
Tabhartasan ri bhith pàighte	134,958	329,549
	4,372,472	3,814,382

Notaichean do na Cunntasan don Deireadh Bliadhna 31 Màrt 2009 (leantainn)

6. Cosgaisean Obrachaidh Eile

	2009 £	2008 £
Cosgaisean Bùird agus Luchd-obrach (às aonais cosgaisean Tuarastail)	152,792	123,451
Cosgaisean Ruith Oifis	144,575	155,990
Dàimh Poblach & Margaideachd	84,427	66,538
Cìsean Laghail is Proifeiseanta	203,580	77,220
	585,374	423,199
Tha an caiteachas a leanas air a ghabhail a-steach		
anns na cosgaisean gu h-àrd:		
Cìsean Sgrùdaidh (às-sgrùdadh)	13,620	12,530
Màil Obrachaidh		
- fearann is togalaichean	43,488	43,944
- carbadan is uidheamachd oifis	5,632	3,876

7. Cosgaisean Baraileach

	2009 £	2008 £
Cosgais Calpa (air a thomhas aig 3.5% den so-mhaoin chuibheasach lom)	5,122	4,522

8. So-mhaoin Shuidhichte

	Leasach aidhean Gabhaltais £	Uidheam achd Oifis £	Uidheam & Àirneis stèidhichte £	Uidheam achd Coimpiutair £	lomlan £
Cosgais					
aig 1 Giblean 2008	42,730	45,312	23,193	38,115	149,350
Cur-ris	0	0	0	3,544	3,544
Cur-às	0	0	0	0	0
aig 31 Màrt 2009	42,730	45,312	23,193	41,659	152,894
Ìsleachadh					
aig 1 Giblean 2008	34,184	39,830	22,250	34,237	130,501
Solarachta sa Bhladhna	8,546	2,602	314	5,060	16,522
Cur-às	0	0	0	0	0
aig 31 Màrt 2009	42,730	42,432	22,564	39,297	147,023
Luach Clàraichte Lom aig 31 Màrt 2009	0	2,880	629	2,362	5,871
Luach Clàraichte Lom aig 31 Màrt 2008	8,546	5,482	943	3,878	18,849

Notaichean do na Cunntasan don Deireadh Bliadhna 31 Màrt 2009 (leantainn)

9. Luchd-fiach

	2009 £	2008 £
Tabhartasan Ro-phàighite	104,000	50,000
Luchd-fiach eile	12,700	7,082
	116,700	57,082

Chan eil sùim eadar-riaghaltais air a ghabhail a-steach do luchd-fiach

10. Airgead sa Bhanca is ri Làimh

	2009 £	2008 £
Cunntasan Banca	68,745	''
Airgead Iomlaid	80	90
	68,825	78,757

11. Luchd-creideis

	2009 £	2008 £
Luchd-creideis Malairt	1,400	617
Cisean Rola-pàighidh	137	7,940
Cosgaisean cruinnichte	26,886	16,418
	28,423	24,975
Air a ghabhail a-steach don luchd-creideis tha na cothromachaidhean eadar-riaghaltais a leanas:		
Buidhnean Àrd-riaghaltais	597	3,287

12. Calpa & Cùl-stòran

	Cunntas Teachd-a- Steach & Caiteachais £	Cùl-stòr Maoin Peinnsein £	Iomlan £
Còrr Tòiseachaidh	129,713	(1,000)	128,713
Ath-aithris den Chòrr Tòiseachaidh	0	(4,000)	(4,000)
Còrr / (Call) airson na Bliadhna	(5,488,362)		(5,488,362)
Caiteachas Sgeama Peinnsein Lom	(5,000)	5,000	0
Cosgais Calpa Measraichte	5,122		5,122
(Call) / Buannachd Measaichte	0	(179,000)	(179,000)
Tabhartas-gus-Cuideachadh	5,521,500		5,521,500
Còrr Dùnaidh	162,973	(179,000)	(16,027)

Notaichean do na Cunntasan don Deireadh Bliadhna 31 Màrt 2009 (leantainn)

13. Rèiteachadh Còrr Obrachaidh air Gnìomhan Coitcheann ri Sruth Airgid lom bho Ghnìomhan Coitcheann.

	2009 £	2008 £
Còrr caiteachais thar teachd-a-steach bho gnìomhan obrachaidh	(5,482,347)	(4,705,378)
Còrr fìor thabhartasan Peinnsein thar		
cosgaisean seirbheis làithreach	(20,000)	2,000
Cosgais Ìsleachaidh	16,522	31,727
Cosgais Calpa Measraichte	5,122	4,522
(Meudachadh) / Lùghdachadh ann an Luchd-fiach	(59,618)	(29,588)
(Lùghdachadh) / Meudachadh ann an Luchd-creideis	3,448	(148,320)
	(5,536,873)	(4,845,037)

14. 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 ghluasad gu Bòrd na Gàidhlig air 3 Giblean 2006. Tha cuibhreann dhan sgeama air cunntas teachd-a-steach agus caiteachais gus cosgais pheinnseanan a sgaoileadh thairis air ùine obrach nan cosnaichean leis a' chompanaidh. Rinneadh làn luachadh a thaobh àrachais air 31 Màrt 2008 agus ùrachadh gu 31 Màrt 2009 le Barnett Waddingham. B' e na prìomh bharailean a chleachd an comhairliche:

	31.3.09	31.3.08
Ìre meudachaidh ann an tuarastail	4.5%	5.2%
Ìre meudachaidh ann am peinnseanan gam pàigheadh	3.0%	3.7%
Ìre lasachaidh do bhualteachdan na sgeama	6.7%	6.6%
Barail atmhorachd	3.0%	3.7%

Rinn an leasachadh air FRS17 a chaidh fhoillseachadh san Dùbhlachd 2006 atharrachadh air an dòigh a bhathar a' cleachdadh ann an luachadh nan so-mhaoinean. Roimhe sin, bhiodh an "luach meadhan margaidh" air fhoillseachadh ach tha seo air atharrachadh gu "luach iartas làithreach". Tha a' bhualteachd aig 31 Màrt 2008 air ath-bhunaiteachadh agus air a chleachdadh mar an fhigear tòiseachaidh airson na deireadh bliadhna 31 Màrt 2009. Chaidh an dòigh aonaid ro-mheasaichte luachaidh a chleachdadh gus cosgaisean seirbheis obrachadh a-mach.

Chleachd an comhairliche seata de bharailean a bha an coimeas ris an fheadhainn a bhathar a' cleachdadh airson an luachaidh fhoirmeil maoinachaidh aig 31 Màrt 2008. B' e na càran bàis seach-cluaineis ris an deach gabhail an t-sreath PA92 ro-mheasaichte gu bliadhna mìosachain 2008 do pheinnseanairean làithreach agus 2018 do neo-pheinnseanairean, le feabhasachadh bàis san àm ri teachd air a chur aig 1% sa bhliadhna aig a' char as lugha.

Dùil Beatha bho aois 65 (bliadhna)	Air chluaineas an-diugh	Air chluaineas ann am 20 bliadhna
Fir	19.32	19.32
Mnathan	22.99	22.99

Notaichean do na Cunntasan don Deireadh Bliadhna 31 Màrt 2009 (leantainn)

14. Dleastanasan Peinnsein (leantainn)

Na so-mhaoinean san sgeama agus ìre buannachd bhon sgeama:

	Luach aig 31.3.09 £	Luach aig 31.3.08 £
Luach làithreach agus an Dleastanas Maoinichte	(557,000)	(390,000)
Luach cothromach nan so-mhaoinean Sgeama (luach iartais)	442,000	389,000
Buailteachd lom	(115,000)	(1,000)
Luach Dleastanas Neo-mhaoinichte	(63,000)	0
Cosgais Seirbheis Neo-aithnichte	0	0
Buailteachd Lom sa Chunnas Cothromachaidh	(178,000)	(1,000)

S e na sùimean aithnichte anns an Aithris Cosgais Obrachaidh:

	31.3.09 £	31.3.08 £
Cosgais seirbheis làithreach	29,000	49,000
Riadh air dleastanas	43,000	20,000
Dùil toraidh air so-mhaoinean Fastaiche	(28,000)	(26,000)
Cosgais seirbheis a chaidh seachad	0	0
Toradh lom	44,000	43,000
Fior thoradh air so-mhaoinean Sgeama	(126,000)	(20,000)

Rèiteachadh air cunntasan cothromachaidh dùnaidh de luach làithreach dleastanas sochair minichte:

	31.3.09 £	31.3.08 £
Dleastanas Fosglaidh Sochair Minichte	390,000	341,000
Cosgais seirbheis	29,000	49,000
Riadh cosgais	43,000	20,000
Call (buannachdan) measaichte	175,000	(43,000)
Sochairean measraichte pàighte (atharrachaidhean lom a-steach)	(26,000)	6,000
Tabhartasan le com-pàirtichean Sgeama	15,000	17,000
Pàighidhean peinnsein neo-mhaoinichte	(5,000)	0
Dleastanas Dùnaidh Sochair Minichte	621,000	390,000

Rèiteachadh chunntasan cothromachaidh dùnaidh air luach cothromach nan so-mhaoinean Sgeama:

	31.3.09 £	31.3.08 £
Luach cothromach fosglaidh so-mhaoinean Sgeama	389,000	339,000
Atharrachadh air a' chothromachadh fosglaidh airson luachadh atharrachadh bunait	(4,000)	0
Dùil toraidh air so-mhaoinean Sgeama	28,000	26,000
Buannachd (call) measaichte	(4,000)	(46,000)
Tabhartasan an Fhastaidhe	49,000	47,000
Tabhartasan Chom-pàirtichean na Sgeama	15,000	17,000
Sochairean measraichte pàighte (atharrachaidhean lom a-steach)	(31,000)	6,000
Luach cothromach nan so-mhaoinean Sgeama aig deireadh an ama.	442,000	389,000

Notaichean do na Cunntasan don Deireadh Bliadhna 31 Màrt 2009 (leantainn)

14. Dleastanasan Peinnsein (leantainn)

Rèiteachadh air easbaidh fosglaidh is dùnaidh	31.3.09 £	31.3.08 £
Easbaidh san sgeama aig toiseach na bliadhna	(1,000)	(2,000)
Atharrachadh air a' chunntas cothromachaidh fosglaidh airson atharrachadh air bunait luachaidh	(4,000)	0
Cosgais seirbheis làithreach	(29,000)	(49,000)
Tabhartasan an Fhastaidhe	44,000	47,000
Pàighidhean peinnsein neo-mhaoinichte	5,000	0
Cosgaisean sheirbheisean a bh' ann	0	0
Atharrachaidhean eòlais air so-mhaoinean Sgeama	0	0
Teachd-a-steach ionmhais eile	(15,000)	6,000
Call / (buannachdan) measaichte	(179,000)	(3,000)
Còrr / (Easbaidh) aig deireadh na bliadhna	(179,000)	(1,000)

Sùimean airson nan ceithir amannan làithreach is caithte.	31.3.09 £	31.3.08 £	31.3.07 £	31.3.06 £
Dleastanas Sochair Minichte	(620,000)	(390,000)	(341,000)	(288,000)
So-mhaoinean sgeama	442,000	385,000	336,000	255,000
Còrr / Easbaidh	(178,000)	(5,000)	(5,000)	(33,000)
Atharrachaidhean eòlais air buailteachdan na Sgeama	(258,000)	0	0	0
Atharrachaidhean eòlais air so-mhaoinean na Sgeama	(4,000)	(46,000)	0	0

Aithris air buannachd is call aithnichte iomlan	31.3.09 £	31.3.08 £
Fior thoradh às aonais an toraidh peinnsein ris an robh dùil air so-mhaoinean na sgeama	(154,000)	(46,000)
Buannachd is call eòlais	(108,000)	0
Atharrachaidhean ann am barailean aig bunait an luaich làithreach de bhualteachdan na sgeama.	83,000	43,000
Buannachd / (Call) measaichte san sgeama peinnsein	(179,000)	(3,000)
Meudachadh / (Lùghdachadh) ann an còrr nach fhaighear air ais bho isleachadh sa bhallrachd agus adhbharan eile	0	0
Buannachd / (Call) measaichte agus aithnichte le SRGL	(179,000)	(3,000)

Notaichean do na Cunntasan don Deireadh Bliadhna 31 Màrt 2009 (leantainn)

14. Dleastanasan Peinnsein (leantainn)

Ro-mheasaidhean airson na Bliadhna gu 31 Màrt 2010	Bliadhna gu 31 Màrt 2010 £
Cosgais seirbheis	22,000
Cosgais rèidh	42,000
Toradh air so-mhaoinean	(31,000)
Iomlan	33,000
Tabhartasan an Fhastaidhe	52,000

Chan eil na figearan seo a' gabhail a-steach cosgais calpaichte de chluaineis tràth no meudachaidhean a dh'fhaodadh a bhith air tachairt às dèidh 31 Màrt 2009.

15. Cùisean Co-cheangailte ri Pàrtaidhean eile

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

Tha sinn air cùisean ath-bhreithneachadh rè na bliadhna agus tha sinn den bheachd gu bheil co-cheangalan sònraichte le pàrtaidhean eile aig na leanas:

Buidheann agus adhbhar nan tabhartasan	Luach Iomlan Phàighidhean sa bhliadhna £	Buill a' Bhùird agus dàimh leis a' bhuidheann
Bòrd Slàinte nan Eilean Siar Maoineachadh gus taic a chur ri Buileachadh a' Phlana Gàidhlig	4,000	I A MacAoidh: Cathraiche Bòrd Slàinte nan Eilean Siar
Comhairle na Gàidhealtachd Maoineachadh gus taic a chur ri buileachadh a' Phlana Gàidhlig	196,100	M Foxley: Stiùiriche Roinn Rianachd na Comhairle
Colaisde Caisteal Leòdhais Taic do dh'iomairtean eachdraidh is dualchais coimhearsnachd agus luachadh air stuthan Gàidhlig ann an tasglannan ionadail is roinneil.	25,000	A NicSuain: Ceannard Roinn na Gàidhlig sa Cholaiste

Notaichean do na Cunntasan don Deireadh Bliadhna 31 Màrt 2009 (leantainn)

15. Cùisean Co-cheangailte ri Pàrtaidhean eile (leantainn)

Buidheann agus adhbhar nan tabhartasan	Luach Iomlan nam Pàighidhean sa bhliadhna £	Buill a' Bhùird agus an dàimh leis a' bhuidheann
Ionad Àrais Sreathan ciùil Gàidhlig air an ruith le Ceòl 's Co-rùn	2,000	A MacCarraig: Neach-earrannan sa chompanaidh
Fèisean nan Gàidheal Taic do dh'adhartachadh is leasachadh oideachadh ann an òrain is ceòl Gàidhlig	83,500	A MacCarraig: Ceannard na buidhne

16. Aontaidhean tabhartais sa bheil Buill a' Bhùird an sàs

A thuilleadh air na cùisean sònraichte rè na bliadhna a rèir Nota 15 gu h-àrd, chaidh na tabhartasan a leanas aontachadh gu buidhnean san do dh'fhoillsich buill den Bhòrd com-pàirt. Tha na tabhartasan sin a' còmhach amannan suas gu trì bliadhna ro-làimh..

Buidheann agus adhbhar nan tabhartasan	Luach Iomlan nam Pàighidhean sa bhliadhna £	Buill a' Bhùird agus an dàimh leis a' bhuidheann
Acair Foillseachadh Leabhraichean Gàidhlig (£130,000), taic do gheis-gniomhachais oileanach (£10,000), agus taic sheirbheisean deasachaidh (£5,000).	145,000	A NicSuain: Board Member
Bòrd Slàinte nan Eilean Siar Maoineachadh gus taic a chur ri buileachadh a' Phlana Gàidhlig	4,000	I A MacAoidh: Cathraiche Bòrd Slàinte nan Eilean Siar
Cli Gàidhlig Taic do dh'ionnsachadh Gàidhlig a' gabhail a-steach leasachadh air modalan trèanaidh Ulpan, agus maoineachadh gus taic a chur ri buileachadh nam Planaichean Gàidhlig ann am buidhnean poblach	428,000	R Dunbar: Ball coitcheann de Cli Gàidhlig
Oilthigh Obar Dheathain Fèis Ghàidhlig Word '09	9,000	R Dunbar: Neach-obrach (Òraidiche Làn-ùine) san Oilthigh

Notaichean do na Cunntasan don Deireadh Bliadhna 31 Màrt 2009 (leantainn)

16. Aontaidhean thabhartasan sa bheil Buill a' Bhùird an sàs (leantainn)

Buidheann agus adhbhar nan tabhartasan	Luach Iomlan aontaidhean Thabhartasan as bhliadhna £	Ball den Bhòrd agus dàimh leis a' bhuidheann
Ùghdarras Theisteanais na h-Alba Maoineachadh airson buileachadh a' Phlana Gàidhlig	156,400	A NicSuain: Ball de Phannal Measaidh Gàidhlig an Ùghdarrais
Stòrlann Nàiseanta na Gàidhlig Deasachadh is foillseachadh stuthan foghlaim Gàidhlig	539,140	A NicSuain: Comhairliche Stòr-Dàta Gàidhlig A MacCarraig: A bhean air a fastadh làn-ùine leis a' bhuidheann
Institiùd UHI na Mìle Bliadhna Maoineachadh gus taic a chur ri buileachadh Phlanaichean Gàidhlig	456,500	A NicSuain: Cathair Comataidh Gàidhlig UHI
Colaisde Caisteil Leòdhais Taic do dh'iomairtean eachdraidh is dualchais coimhearsnachd agus luachadh air stuthan Gàidhlig ann an tasglannan ionadail is roinneil.	100,000	A NicSuain: Ceannard Roinn na Gàidhlig sa Cholaiste
An Comunn Gàidhealach Taic don Mhòd Nàiseanta is mòdan ionadail, oideachadh Gàidhlig do bhuill a' Mhòid agus cosgaisean làrach-lìn.	239,500	A NicSuain: Ball Beatha den bhuidheann A MacCarraig: Ball Beatha den bhuidheann A Jones: Ball den bhuidheann
Comunn Eachdraidh Nis Eadar-theangachadh don Taigh-tasgaidh	2,000	A NicSuain: Cathraiche
Ùghdarras nan Croitearan Maoineachadh airson buileachadh a' Phlana Gàidhlig	3,000	M MacIlinnein: Coimiseanair
Comhairle na Gàidhealtachd Maoineachadh airson buileachadh a' Phlana Nàiseanta	552,500	M Foxley: Stiùiriche Rianachd na Comhairle

Notaichean do na Cunntasan don Deireadh Bliadhna 31 Màrt 2009 (leantainn)

16. Aontaidhean thabhartasan sa bheil Buill a' Bhùird an sàs (leantainn)

Buidheann agus adhbhar nan tabhartasan	Luach Iomlan aontaidhean Thabhartasan as bhliadhna £	Ball den Bhòrd agus dàimh leis a' bhuidheann
Comhairle nan Eilean Siar Maoineachadh airson buileachadh a' Phlana Ghàidhlig	191,800	A MacLeòid: Oifigear Leasachaidh is Poileasaidh an taobh a-staigh Oifis a' Cheannaird
Mòd nan Eilean Siar Taic ullachaidh is iomairtean maoineachaidh a' Mhòid Nàiseanta 2011	5,000	A MacLeòid: Ball den Chomataidh Stiùiridh
CNP Port Rìgh Taic do mholaidhean a thaobh Sgoil Ghàidhlig ann am Port Rìgh	662	Faye NicLeòid: Ball comataidh is Ionmhasair
Fèisean nan Gàidheal Taic do dh'adhartachadh is leasachadh oideachadh ann an òrain is ceòl Gàidhlig	192,500	A MacCarraig: Ceannard na buidhne (làn-ùine)
Ionad Àrois Sreathan ciùil Gàidhlig air an ruith le Ceòl 's Co-rùn	2,000	A MacCarraig: Neach-earrannan sa chompanaidh
Fèis Cholla Maoineachadh airson leasachadh buidheann Gàidhlig	1,850	A MacCarraig: Ceannard prìomh bhuidheann nam Feisean
Feis Dhùn Omhain Trèanadh do bhuidhnean òigridh gus làrach-lìn Gàidhlig a thoirt gu buil	1,200	A MacCarraig: Ceannard prìomh bhuidheann nam Feisean
Fèis Lathama Maoineachadh do bhuidheann seinn às dèidh sgoile	4,030	A MacCarraig: Ceannard prìomh bhuidheann nam Feisean
Fies Dhùn Bhreatainn Clasaichean bogaidh Gàidhlig	900	A MacCarraig: Ceannard prìomh bhuidheann nam Feisean
Fèis Rois Taic do Chlasaichean Gàidhlig Ulpan	2,700	A MacCarraig: Ceannard prìomh bhuidheann nam Feisean

Notaichean do na Cunntasan don Deireadh Bliadhna 31 Màrt 2009 (leantainn)

16. Aontaidhean thabhartasan sa bheil Buill a' Bhùird an sàs (leantainn)

Buidheann agus adhbhar nan tabhartasan	Luach Iomlan aontaidhean Thabhartasan as bhliadhna £	Ball den Bhòrd agus dàimh leis a' bhuidheann
Feis na h-Òige Gus cosgaisean luchd-stiùiridh Gàidhlig a chòmhdach; clàrsach a cheannach agus oideachadh Gàidhlig sa chlàrsaich	11,400	A MacCarraig: Ceannard prìomh bhuidheann nam Feisean
Fèis Loch Abair Eadar-theangachadh gu Gàidhlig de leabhar teagaisg piobaireachd	2,000	A MacCarraig: Ceannard prìomh bhuidheann nam Feisean
Feis Mhoireibh Leasachadh Fèis agus bùithtean-obrach	1,000	A MacCarraig: Ceannard prìomh bhuidheann nam Feisean
Fèis Eilean an Fhraoich Ullachadh "Ar Dachaigh" airson Fèis Ceilteach Innse Gall	3,000	A MacCarraig: Ceannard prìomh bhuidheann nam Feisean

17. Dleastanasan Calpa is Màil Obrachaidh

Cha robh dleastanasan calpa cùmhnantail air fhàgail agus gun a bhith air an gabhail a-steach sa chunntas cothromachaidh agus cha mhotha a bha buailteachdan tuiteamach an làthair aig ceann-latha a' chunntais cothromachaidh. Tha na sùimean a tha am Bòrd air gealltainn rè na h-ath bhliadhna a thaobh màil obrachaidh nach gabh dubhadh às, mar a leanas:

Màil obrachaidh a ruitheas a-mach	Fearann & Togalaichean 2009 £	Carbadan & Uidheam Oifis 2009 £	Fearann & Togalaichean 2008 £	Carbadan & Uidheam Oifis 2008 £
An taobh a-staigh bliadhna	10,048	1,265	41,066	0
An taobh a-staigh a dhà gu còig bliadhna	0	1,967	0	5,074
Às dèidh còig bliadhna	0	0	0	0
	10,048	3,232	41,066	5,074

18. Dleastanasan Teachd-a-Steach

Bha dleastanasan thabhartasan aig deireadh na bliadhna, de thabhartasan air an aontachadh ro 31 Màrt 2009 ach nach robh rim pàigheadh gu às dèidh a' chinn-latha sin, rim pàigheadh mar a leanas:

	2009 £	2008 £
An taobh a-staigh bliadhna	1,976,956	2,004,470
An taobh a-staigh a dhà gu còig bliadhna	466,000	468,000
Às dèidh còig bliadhna After five years	0	0
	2,442,956	2,472,470

Notaichean do na Cunntasan don Deireadh Bliadhna 31 Màrt 2009 (leantainn)

19. Ionnsramaidean ionmhasail

Feumaidh Bord na Gàidhlig an t-àite a bha aig ionnsramaidean ionmhasail rè na h-ama sin fhoillseachadh, ann a bhith a' cruthachadh no ag atharrachadh nan cunnartan a tha mu choinneamh buidhinn ann an gabhail os làimh nan gnìomhan sin. Air sgàth nàdair a ghnìomhan agus an dòigh sa bheil Bòrd na Gàidhlig air ionmhasachadh, chan eil Bòrd na Gàidhlig air a nochdadh gun ìre de chunnart ionmhasail a tha mu choinneamh buidhnean gnothachais.

Cunnart Sgaoilidh

Tha Ministearan na h-Alba a' dèanamh ullachadh mu choinneamh cleachdadh ghoireasan Bhòrd na Gàidhlig, airson adhbharan calpa is teachd-a-steach, sa bhuidseat aige airson gach bliadhna ionmhais. Chan urrainn goireasan is stòras cruinnichte a bhith air a chleachdadh ach airson nan adhbharan a tha comharraichte agus suas gu na sùimean comharraichte sa bhuidseat. Tha sùim iomlan airgid aontaichte cuideachd eadar Riaghaltas na h-Alba agus Bòrd na Gàidhlig gus a' bhliadhna ionmhasail a choileanadh. Mar sin, chan eil Bòrd na Gàidhlig air a nochdadh do chunnartan sònraichte sgaoilidh.

Cunnart Airgid Cian

Chan eil cunnart co-luach airgid tàbhachdach aig Bòrd na Gàidhlig. Rè na bliadhna bha aon chùis air a choileanadh a bh' ann an airgead cian. Cha robh an easaonta ris an robh Bord na Gàidhlig fosgailte ach beag.

Cunnart bho Ìre rèidh

Chan eil cumhachd aig Bòrd na Gàidhlig a bhith a' faotainn iasad agus tha maoinean a tha an còrr air an cumail ann an cunntasan tasgaidh àrd-rèidh ann am Banca na h-Alba. Chan eil airgead seilbh sam bith eile aig Bòrd na Gàidhlig agus mar sin chan eil nochdadh ann ri cunnartan ìrean rèidh.

Luachan cothromach

Chan eil eadar-dhealachadh eadar luach an leabhair agus luach cothromach airson an airgid sa bhanca air fhoillseachadh ann an Nota 10.

STIÙIREADH BHO MHINISTEARAN NA H-ALBA

1. Tha Ministearan na h-Alba a' toirt an stiùiridh a leanas, a reir Paragraf 8(a) ann am Pàipear-taice 1 de dh'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 dleastanasan foillseachaidh an deasachadh Iùl Aithris Ionmhasail an Riaghaltais (FRÉM) 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.

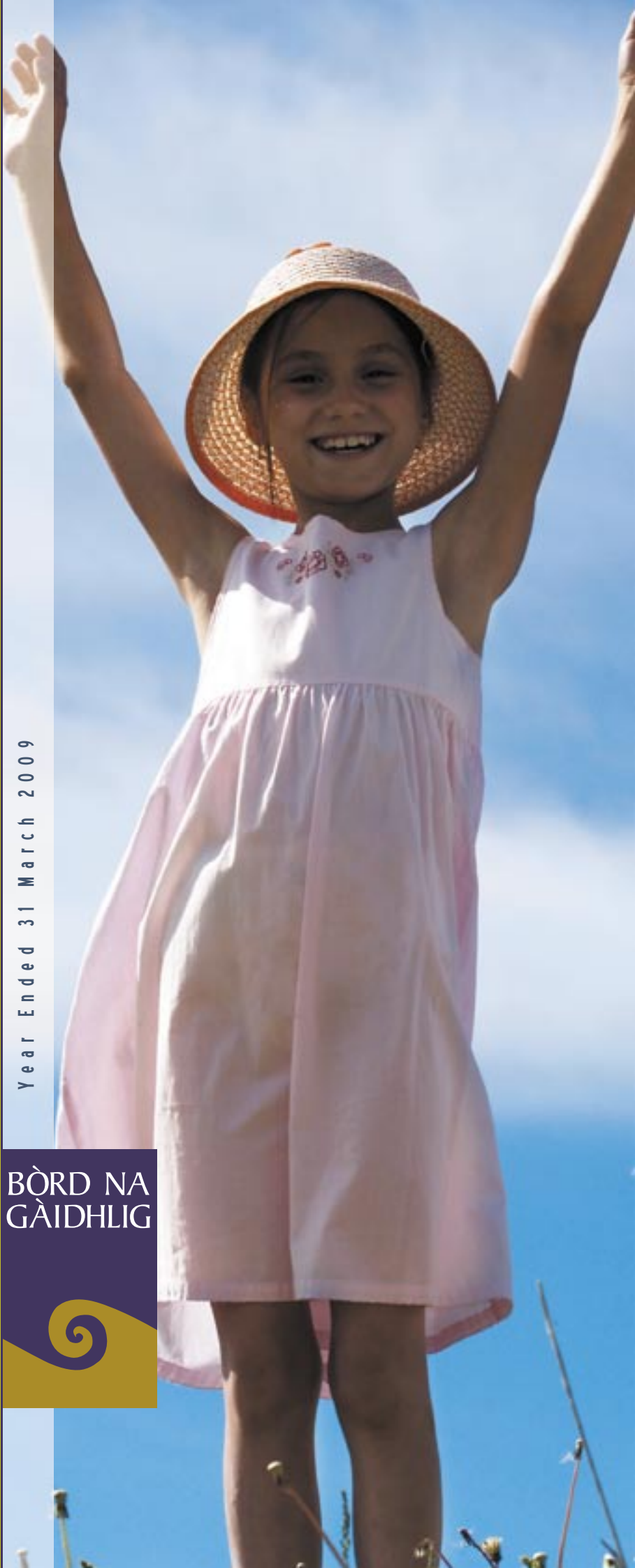
Air a shoidhneadh le ùghdarras Ministearan na h-Alba

11 Dàmhair 2007

report and accounts

Year Ended 31 March 2009

BÒRD NA
GÀIDHLIG



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MANAGEMENT COMMENTARY

Bòrd na Gàidhlig presents its annual report and accounts for the year from 1 April 2008 to 31 March 2009. 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

Bòrd na Gàidhlig had a surplus of £33,138 (2008 – deficit £52,487) for the year. This is the difference between the net cost for the year of £5,488,362 (2008 - £4,681,487) as shown in the Operating Cost Statement and the funding received from Scottish Government of £5,521,500 (2008 - £4,629,000).

Financial Reporting Manual (FReM 2008/9) issued by Treasury sets out the format of the 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 Language Acquisition £1.003m (2008 - £0.826m), Language Usage £1.384m (2008 - £1.053m), Language Status £0.244m (2008 - £0.199m), Language Corpus £0.333m (2008 - £0.113m), Gaelic Language Act Implementation Fund £1.274m (2008 - £1.295m) and Grants £0.135m (2008 - £0.330m). Comparative figures have been based on an estimated allocation.

Other costs included Bòrd Member fees £0.082m (2008 - £0.064m), Staff Costs £0.422m (2008 - £0.369m) and Office Running Costs £0.145m (2008 - £0.156m). Depreciation costs in the year were £0.016m (2008 - £0.032m).

The balance sheet shows net liabilities of £0.016m (2008 – net assets of £0.129m). This is mainly caused by the deficit for the year together with the deficits and surplus in preceding years.

Funding

Treasury instructions to non departmental public bodies are to show Grant in Aid as financing income that is taken straight to the General Fund in the balance sheet. The GIA allocated for the year was £5,521,500 (2008 - £4,629,000). 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

At the end of the third period of accounts for Bòrd na Gàidhlig, the trend is one of stability in both income and expenditure. Funding has been increased as a result of additional Grant-in-Aid awarded under the Spending Review 2007. There has been a corresponding increase in expenditure, and in both years concerned there has been surplus (2009) or deficit (2008) 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 of 5 public bodies have been approved by the Bòrd to date. The number of Public Body Language Plans currently in preparation is 16. Further notices requiring the preparation of plans will be issued in 2009-10 to 9 further public bodies.

As a Non-Departmental Public Body Bòrd na Gàidhlig expects that its sponsoring division, the

Scottish Government Culture, External Affairs and Tourism, 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 shared 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 undertake an operational restructure, 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 subject to a robust business case being prepared.

CAPITAL INVESTMENTS IN YEAR

Bòrd na Gàidhlig invested £3,544 (2008 - £7,018) in fixed assets during the year. The main additions in year were:

	2009 £	2008 £
Office Equipment	Nil	5,760
Fixtures and Fittings	Nil	1,258
Computer Equipment	3,544	Nil

GIFTS AND CHARITABLE DONATIONS

There have been no gifts or charitable donations made to Bòrd na Gàidhlig for the year (2008 – Nil).

LOSSES, SPECIAL PAYMENTS AND WRITE OFFS

There were no losses, special payments, or write offs in the year (2008 – Nil).

PERSONAL DATA RELATED INCIDENTS

There were no personal data related incidents during the year (2008 – Nil).

SICKNESS ABSENCE

Sickness absence during the year to 31 March 2009 was 31 days, representing 1.29% of the total number of working days.

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.

The average time taken to pay creditors during the period from 1 April 2008 to 30 November 2008 was 11 days, and during the period from 1 December 2008 to 31 March 2009 the average time taken was 3 days.

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.

FINANCIAL TARGETS

Bòrd na Gàidhlig is required to operate within the financial allocation determined by Scottish Ministers for the year. In 2008-09 the position was as follows:

2008-09			
Grant in Aid	Outturn £m	Allocation £m	Variance £m
Core Grant in Aid (revenue grant)	1.105	1.212	-0.107
Funds for Gaelic development	3.098	2.909	0.189
Gaelic Language Implementation Fund	1.274	1.400	-0.126
Total	5.477	5.521	-0.044

The position in 2007-08 was as follows:

2007-08			
	Outturn £m	Allocation £m	Variance £m
Core grant-in-aid (revenue grant)	0.855	0.800	0.055
Funds for Gaelic development	2.519	2.429	0.090
Gaelic Language Implementation Fund	1.295	1.400	-0.105
Total	4.669	4.629	0.040

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 2006 as Bòrd na Gàidhlig's external auditor for the financial years ending 2007 - 2011.

The auditors were remunerated to the sum of £13,620 (2008 - £12,530) in respect of statutory audit services for the financial year 2008-09.

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 on an annual basis. This is available for examination by any member of the public wishing to do so.

At Bòrd meetings, declarations of interest have to be declared 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 resigned as Chairman on 30 June 2008



Arthur Cormack

(Interim Cathraiche from 1 July 2008, Cathraiche from 1 March 2009)



Matthew MacIver

(Cathraiche until 30 June 2008)



Rob Dunbar



Micheal Foxley



John A MacKay



Alasdair Macleod



Faye Macleod

(left 7 February 2009)



Annie MacSween



Christina Allon



Alexandra Jones



Kenneth MacKinnon



Murdo MacLennan

Audit Committee



Faye Macleod
(until 7 February 2009)



Annie MacSween
(until 27 January 2009)



Arthur Cormack
(until 30 June 2008)



Christina Allon



Murdo MacLennan
(appointed 3 September 2008)



Alasdair Macleod
(appointed 27 January 2009)

Remuneration Sub-committee



John A MacKay



Rob Dunbar



Michael Foxley

MANAGEMENT TEAM 2008-09

Kenneth A Murray resigned as Ceannard on 1 August 2008.



Rosemary Ward

(Acting Ceannard)
(from 4 August 2008 to
24 June 2009)



Kenneth A Murray

(Ceannard)
(until 1 August 2008)



Donald Morrison

(Development Manager)



Peadar Morgan

(Language
Planning Manager)



Alex Graham

(Finance & Administration
Manager)

BÒRD COMMITTEES

The Bòrd comprises the Cathraiche and up to 11 other members and meets regularly throughout the year. 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. In March 2009 the Cathraiche was appointed for a period of four years until 1 March 2013.

The Bòrd has established a Delegated Financial Authority policy which requires officers to seek approval for matters/awards outwith the Ceannard's approved delegated powers.

The Bòrd has an Audit Committee which meets four times a year. It comprises three Bòrd members, and was chaired by Faye Macleod until 27 January 2009. It has been chaired by Murdo MacLennan since that date. The external and internal auditors attend all Audit Committee 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 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 Remuneration Sub-committee. The committee members are Rob Dunbar and Michael Foxley.

The 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. No performance awards were made in 2008-09 because there is no scheme currently in place.

Bòrd na Gàidhlig staff are currently remunerated on spot points determined when appointed in post. The Bòrd has submitted a re-structuring proposal to the sponsor division which includes a performance related pay scheme, and a decision on this proposal is currently awaited.

Audited

Remuneration of Bòrd Members	2009 Total £000	2008 Total £000
Remuneration/ Fees:		
Cathraiche – A Cormack (from 1 July 2008)	14	-
Cathraiche – M MacIver (to 30 June 2008)	3	12
Other members	63	49
	80	61

Arthur Cormack was appointed as Interim Cathraiche from 1 July 2008 and confirmed as Cathraiche from 1 March 2009.

Bòrd Member	2009 £	2008 £
Arthur Cormack (to 30 June 2008)	1,550	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 (to 7 February 2009)	5,405	6,200
Annie MacSween	6,200	6,200
Christina Allon	6,200	1,486
Alexandra Jones	6,200	1,486
Kenneth MacKinnon	6,200	1,486
Murdo MacLennan	6,200	1,486
	62,755	49,344

Bòrd member appointments are not pensionable.

Remuneration of Cathraiche and Ceannard

	2009 Salary £000	2009 Benefits in Kind £000	2008 Salary £000	2008 Benefits in Kind £000
A Cormack (1 July 2008 to 31 March 2009)	10-15	-	-	-
M MacIver (1 April 2008 to 30 June 2008)	0-5	-	10-15	0
Rosemary Ward (Acting Ceannard 4 August 2008 onwards)	35 - 40 (55 – 60 full year equivalent)	-	-	-
Kenneth A Murray (until 1 August 2008)	60 – 65	-	35 - 40 (60 – 65 full year equivalent)	-

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 in respect of Rosemary Ward is as follows:

	Total accrued pension at age 65 and related lump sum as at 31 March 2009 £000	CETV at 31 March 2009 £000	CETV at 31 March 2008 £000
Rosemary Ward (Acting Ceannard 4 August 2008 onwards)	15 – 20 plus lump sum of 5 - 10	24	12

The information relating to the real increase in CETV was not available.

Bòrd Members do not have any pension entitlement.

Approved by the Bòrd on 23 June 2009.

Signed on behalf of the Bòrd

Rosemary Ward
Acting Chief Executive



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 judgements and estimates on a reasonable basis;


- ▷ State whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the 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 Culture, External Affairs and Tourism 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



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 as set out 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 resigned on 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 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 ending 31 March 2009, 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.

The Risk Management process is outlined above. To manage and control significant risks, action plans, timescales and responsible managers are agreed. Risks Registers, including action plans, are maintained and periodically reviewed. Implementation of action plans to manage risk is reported regularly to the Audit Committee. A section on Risks is included in all significant plans and proposals submitted to the Board for decision/approval.

A Risk Management Strategy, a Risk Management Register and an IT Risk Register which were approved by the Audit Committee and the Board in 2007/08 have been reviewed, updated, and approved in 2008/09.

The Bòrd is committed to continuous development of best practice in information risk management in line with emerging guidance. We have a specific IT Risk Register, which includes action plans to manage risks. A review of IT Security, including Data Handling, was undertaken early in 2008 and improvements were made. We will continue to keep information risks and management under review, and further improvements are planned.

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 2008-09 was awarded to TirArd MacKenzie. 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 IT Controls, Financial Controls, Purchasing, Grant Awards, Partner Performance Monitoring, reviews of Corporate Governance & Assurance, and external reviews of two partner organisations. These include an opinion on the adequacy and effectiveness of the system of internal control, together with recommendations for improvements, which are being implemented by management.

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.

The Bòrd is committed to a process of continuous improvement by developing systems in response to any relevant reviews and developments in best practice in this area. In particular, we have built on the outcomes from the risk management work done in 2007/08 to:

- ▷ embed Risk Management principles as part of normal management process;
- ▷ update the Risk Register;
- ▷ undertake risk awareness training, including the participation of partner organisations;
- ▷ 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;


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

- ▷ Updated Risk Management Register
- ▷ Schedule of Delegated Financial Authority
- ▷ Grant Award and Administration Procedures - amendments
- ▷ Financial Regulations Policies and Procedures - amendments

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.

A major review of Best Value in Financial Management was carried out by Internal Audit based on the Audit Scotland Best Value audit toolkit. The report concluded that significant improvements have been achieved during 2008-09 in operational finance particularly in the areas of internal finance reports to the Board, budgetary analyses, and the development of financial regulations, policies and procedures. Significant effort is being made at all levels to sustain these on a continuing basis.

Rosemary Ward
Acting Chief Executive



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 2009 under the Gaelic Language (Scotland) Act 2005. These comprise the Operating Cost Statement and Statement of Recognised Gains and Losses, 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 Management Commentary, 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. My 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 2009 and of the excess of expenditure over income, 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 Management Commentary, 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.

Signature:



Date: 25 June 2009

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

Operating Cost Statement For the Year Ended 31 March 2009

	Note	2009 £	2008 £
Income			
Other Income	3	1,310	1,306
		1,310	1,306
Expenditure			
Bòrd Members and Staff Costs	4	504,167	432,854
Operational Expenditure	5	4,372,472	3,814,382
Other Operating Costs	6	585,374	423,199
Notional Cost of Capital	7	5,122	4,522
Depreciation	8	16,522	31,727
		5,483,657	4,706,684
Excess of Expenditure over Income on			
Operating Activities	13	(5,482,347)	(4,705,378)
Bank Interest Received		8,985	17,891
Expected Return on Pension Assets	14	28,000	26,000
Pension Interest Costs	14	(43,000)	(20,000)
Net Operating Cost		(5,488,362)	(4,681,487)

All activities were acquired during the year. The Net Operating Cost represents the cost of Scottish Government funded activities, the cash to fund this activity being taken directly to the General Fund.

Statement of Recognised Gains and Losses For the Year Ended 31 March 2009

		2009 £	2008 £
Net Operating Cost	12	(5,488,362)	(4,681,487)
Actuarial gain / (loss) in pension scheme	14	(179,000)	(3,000)
Notional Cost of Capital	7	5,122	4,522
Grant-in-Aid funding	2	5,521,500	4,629,000
Total Recognised (Losses) Gains		(140,740)	50,965

The accounting policies and notes on pages 21 to 36 form part of these accounts.

Balance Sheet As At 31 March 2009

	Note	2009 £	2008 £
Fixed Assets			
Tangible Assets	8	5,871	18,849
Current Assets			
Debtors	9	116,700	57,082
Cash at Bank and in Hand	10	68,825	78,757
		185,525	135,839
Creditors: amounts falling due within one year	11	28,423	24,975
Net Current Assets/(Liabilities)		157,102	110,864
Pension Asset/(Liability)		(179,000)	(1,000)
Net (Liabilities)/Assets Including Pension Asset/(Liability)		(16,027)	128,713
Capital & Reserves			
Income & Expenditure Account Reserve	12	162,973	129,713
Pension Reserve	12	(179,000)	(1,000)
Total Reserves		(16,027)	128,713

These financial statements were approved by Bòrd na Gàidhlig on 23 June 2009.

Signed on behalf of Bòrd na Gàidhlig

Rosemary Ward
Acting Chief Executive.



Authorised for issue: 25 June 2009

The accounting policies and notes on pages 21 to 36 form part of these accounts

Cash Flow Statement For the Year Ended 31 March 2009

	Note	2009 £	2008 £
Net Cash Inflow/(Outflow) from Operating Activities	13	(5,536,873)	(4,845,037)
Returns on Investments			
Bank Interest Received		8,985	17,891
Investing Activities			
Purchase of Fixed Assets	8	(3,544)	(7,018)
Net Cash Inflow/(Outflow) before Financing		(5,531,432)	(4,834,164)
Grant in Aid		5,521,500	4,629,000
Increase/(Decrease) in Cash		(9,932)	(205,164)
Reconciliation of Net Cash Flow to Movement in Net Funds			
Increase/(Decrease) in Cash for the Year		(9,932)	(205,164)
Net Funds at Start of Year		78,757	283,921
Net Funds at End of Year		68,825	78,757

The accounting policies and notes on pages 21 to 36 form part of these accounts.

Notes to the Accounts For the Year Ended 31 March 2009

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 (FRoM). Without limiting the information given, the accounts meet the accounting and disclosure requirements of the Companies Act 2006 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.

Notes to the Accounts For the Year Ended 31 March 2009

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 Income & Expenditure Reserve.

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

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.

Notes to the Accounts For the Year Ended 31 March 2009

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 14 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. Barnett Waddingham, 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 Culture, External Affairs and Tourism 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.

Notes to the Accounts For the Year Ended 31 March 2009

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

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.

	2009 £	2008 £
Total Grant-in-Aid received credited to the Income & Expenditure Reserve in the balance sheet	5,521,500	4,629,000

3. Other Income

	2009 £	2008 £
	1,310	1,306
Other	1,310	1,306

4. Bòrd Members and Staff Costs

Summary	2009 £	2008 £
Bòrd Members	82,100	63,605
Staff	422,067	369,249
	504,167	432,854

Notes to the Accounts For the Year Ended 31 March 2009 (continued)

4. Bòrd Members and Staff Costs (continued)

Bòrd Members - see Remuneration Report	2009 £	2008 £
Fees	79,805	61,744
Social Security Costs	2,295	1,861
Pension Costs	0	0
	82,100	63,605
Bòrd members' expenses are included in other operating costs (see note 6)		
Staff Salaries		
Salaries	362,886	295,920
Social Security Costs	30,434	24,329
Pension Costs (see note 14)	28,747	49,000
	422,067	369,249

The average number of employees was as follows:

	2009 £	2008 £
Senior management	5	5
Administrative & support staff	5	4
Total	10	9

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. The variation from prior years reflects the amended priorities set out in the 2008-09 Corporate Plan. The allocation of operational expenditure in 2008 is based on an estimated allocation.

	2009 £	2008 £
Language Acquisition	1,003,000	826,150
Language Usage	1,383,758	1,052,707
Language Status	243,643	198,662
Language Corpus	333,260	112,542
Gaelic Language Act Implementation Fund	1,273,853	1,294,772
Grants payable	134,958	329,549
	4,372,472	3,814,382

Notes to the Accounts For the Year Ended 31 March 2009 (continued)

6. Other Operating Costs

	2009 £	2008 £
Bòrd and Staff Costs (excluding Salary costs)	152,792	123,451
Office Running Costs	144,575	155,990
PR & Marketing	84,427	66,538
Legal and Professional Fees	203,580	77,220
	585,374	423,199
The following expenditure is included in the above costs:		
Audit Fees (external audit)	13,620	12,530
Operating Lease Rentals		
- land and buildings	43,488	43,944
- vehicles and office equipment	5,632	3,876

7. Notional Cost of Capital

	2009 £	2008 £
Cost of Capital (calculated at 3.5% of average net assets)	5,122	4,522

8. Fixed Assets

	Leasehold Improve- ments £	Office Equipment £	Fixtures & Fittings £	Computer Equipment £	Total £
Cost					
At 1 April 2008	42,730	45,312	23,193	38,115	149,350
Additions	0	0	0	3,544	3,544
Disposals	0	0	0	0	0
At 31 March 2009	42,730	45,312	23,193	41,659	152,894
Depreciation					
At 1 April 2008	34,184	39,830	22,250	34,237	130,501
Provided in Year	8,546	2,602	314	5,060	16,522
Disposals	0	0	0	0	0
At 31 March 2009	42,730	42,432	22,564	39,297	147,023
Net Book Value					
At 31 March 2009	0	2,880	629	2,362	5,871
Net Book Value					
At 31 March 2008	8,546	5,482	943	3,878	18,849

Notes to the Accounts For the Year Ended 31 March 2009 (continued)

9. Debtors

	2009 £	2008 £
Grants paid in advance	104,000	50,000
Other Debtors	12,700	7,082
	116,700	57,082

There is no intra-government amount included within debtors.

10. Cash at Bank and in Hand

	2009 £	2008 £
Bank Accounts	68,745	''
Petty Cash	80	90
	68,825	78,757

11. Creditors

	2009 £	2008 £
Trade Creditors	1,400	617
Payroll Taxes	137	7,940
Accruals	26,886	16,418
	28,423	24,975

Included within creditors are the following intra-government balances:

	2009 £	2008 £
Central Government bodies	597	3,287

12. Capital & Reserves

	Income & Expenditure Account £	Pension Fund Reserve £	Total £
Opening Balance	129,713	(1,000)	128,713
Restatement of opening balance	0	(4,000)	(4,000)
Surplus/(Deficit) for the Year	(5,488,362)		(5,488,362)
Net Pension Scheme Expenditure	(5,000)	5,000	0
Notional Cost of Capital	5,122		5,122
Actuarial (Loss)/ Gain	0	(179,000)	(179,000)
Grant-in-Aid	5,521,500		5,521,500
Closing Balance	162,973	(179,000)	(16,027)

Notes to the Accounts For the Year Ended 31 March 2009 (continued)

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

	2009 £	2008 £
Excess of expenditure over income from operating activities	(5,482,347)	(4,705,378)
Excess of actual Pension contributions over		
current service costs	(20,000)	2,000
Depreciation Charge	16,522	31,727
Notional Cost of Capital	5,122	4,522
(Increase)/Decrease in Debtors	(59,618)	(29,588)
(Decrease)/Increase in Creditors	3,448	(148,320)
	(5,536,873)	(4,845,037)

14. 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 2008 and updated to 31 March 2009 by Barnett Waddingham. The major assumptions used by the actuary were:

	31.3.09	31.3.08
Rate of increase in salaries	4.5%	5.2%
Rate of increase in pensions in payment	3.0%	3.7%
Discount rate for scheme liabilities	6.7%	6.6%
Inflation assumption	3.0%	3.7%

The amendment to FRS 17 published in December 2006 changed the method used in valuing the assets. Previously the "mid-market value" was disclosed but this has been amended to "current bid value".

The net liability as at 31 March 2008 has been rebased and used as the starting figure for the year ending 31 March 2009. The projected unit method of valuation has been used to calculate the service costs.

The actuary adopted a set of demographic assumptions consistent with those used for the formal funding valuation as at 31 March 2008. The post-retirement mortality tables adopted were the PA92 series projected to calendar year 2008 for current pensioners and 2018 for non-pensioners, with the future improvement in mortality set at a minimum of 1% per annum.

Life Expectancy from age 65 (years)	Retiring today	Retiring in 20years
Males	19.32	19.32
Females	22.99	22.99

Notes to the Accounts For the Year Ended 31 March 2009 (continued)

14. Pension Commitments (continued)

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

	Value at 31.3.09 £	Value at 31.3.08 £
Present value of Funded Obligation	(557,000)	(390,000)
Fair value of Scheme assets (bid value)	442,000	389,000
Net Liability	(115,000)	(1,000)
Present value of Unfunded Obligation	(63,000)	0
Unrecognised Past Service Cost	0	0
Net liability in Balance Sheet	(178,000)	(1,000)

The amounts recognised in the Operating Cost Statement are:

	31.3.09 £	31.3.08 £
Current service cost	29,000	49,000
Interest on obligation	43,000	20,000
Expected return on Employer assets	(28,000)	(26,000)
Past service cost	0	0
Net return	44,000	43,000
Actual return on Scheme assets	(126,000)	(20,000)

Reconciliation of opening and closing balances of the present value of the defined benefit obligation:

	31.3.09 £	31.3.08 £
Opening Defined Benefit Obligation	390,000	341,000
Service cost	29,000	49,000
Interest cost	43,000	20,000
Actuarial losses (gains)	175,000	(43,000)
Estimated benefits paid (net of transfers in)	(26,000)	6,000
Contributions by Scheme participants	15,000	17,000
Unfunded pension payments	(5,000)	0
Closing defined Benefit Obligation	621,000	390,000

Reconciliation of opening and closing balances of the fair value of Scheme assets:

	31.3.09 £	31.3.08 £
Opening fair value of Scheme assets	389,000	339,000
Adjustment to opening balance for change of basis of valuation	(4,000)	0
Expected return on Scheme assets	28,000	26,000
Actuarial gains (losses)	(4,000)	(46,000)
Contributions by employer	49,000	47,000
Contributions by Scheme participants	15,000	17,000
Estimated benefits paid (net of transfers in)	(31,000)	6,000
Fair value of Scheme assets at end of period	442,000	389,000

Notes to the Accounts For the Year Ended 31 March 2009 (continued)

14. Pension Commitments (continued)

Reconciliation of opening and closing deficit	31.3.09 £	31.3.08 £
Deficit in scheme at start of year	(1,000)	(2,000)
Adjustment to opening balance for change of basis of valuation	(4,000)	0
Current service cost	(29,000)	(49,000)
Employer Contributions	44,000	47,000
Unfunded pension payments	5,000	0
Past service costs	0	0
Experience adjustments on Scheme assets	0	0
Other finance income	(15,000)	6,000
Actuarial gains/(Losses)	(179,000)	(3,000)
Surplus/(Deficit) at end of year	(179,000)	(1,000)

Amounts for the current and previous four periods	31.3.09 £	31.3.08 £	31.3.07 £	31.3.06 £
Defined Benefit Obligation	(620,000)	(390,000)	(341,000)	(288,000)
Scheme assets	442,000	385,000	336,000	255,000
Surplus/Deficit	(178,000)	(5,000)	(5,000)	(33,000)
Experience adjustments on				
Scheme liabilities	(258,000)	0	0	0
Experience adjustments on				
Scheme assets	(4,000)	(46,000)	0	0

Statement of total recognised gains and losses	31.3.09 £	31.3.08 £
Actual Return less expected return on pension		
scheme assets	(154,000)	(46,000)
Experience gains and losses	(108,000)	0
Changes in assumptions underlying the present		
value of the scheme liabilities	83,000	43,000
Actuarial gain/(loss) in pension scheme	(179,000)	(3,000)
Increase/(decrease) in irrecoverable surplus from		
membership fall and other factors	0	0
Actuarial gain/(loss) recognised in SRGL	(179,000)	(3,000)

Notes to the Accounts For the Year Ended 31 March 2009 (continued)

14. Pension Commitments (continued)

Projections for the Year to 31 March 2010	Year to 31 March 2010 £
Service cost	22,000
Interest cost	42,000
Return on assets	(31,000)
Total	33,000
Employer Contributions	52,000

These figures exclude the capitalised cost of any early retirements or augmentations which may have happened after 31 March 2009.

15. 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.

We have reviewed transactions during the year and consider the following to have significant related party involvement:

Organisation and purpose of grant(s)	Total Value of Payment(s) in year £	Bòrd Member and relationship with organisation
Western Isles NHS Board Funding to support implementation of Gaelic Language Plan	4,000	J A MacKay: Chair of NHS Western Isles
The Highland Council Funding to support implementation of Gaelic Language Plan	196,100	M Foxley: Leader of the Administration of the Council
Lews Castle College Support for community initiatives on Gaelic history and heritage and evaluation of Gaelic materials in local and regional archives.	25,000	A MacSween: Head of Gaelic Department of College

Notes to the Accounts For the Year Ended 31 March 2009 (continued)

15. Related Party Transactions (continued)

Organisation and purpose of grant(s)	Total Value of Payment(s) in year £	Bòrd Member and relationship with organisation concerned
Aros Centre Ceòl 's Co-rùn series of Gaelic musical performances	2,000	A Cormack: Shareholder in company
Fèisean nan Gàidheal Support for promotion and development of Gaelic music and song tuition	83,500	A Cormack: Chief Executive of organisation

16. Grant approvals involving Bòrd Members

In addition to the significant transactions during the year listed in Note 15 above, the following grants were approved to organisations with which Bòrd members had declared an interest. The grants concerned cover periods of up to three years in advance.

Organisation and purpose of grant(s)	Total Value of Grant approvals in year £	Bòrd Member and relationship with organisation
Acair Publication of Gaelic Books (£130,000), support for student placement (£10,000), and editing services support (£5,000)	145,000	A MacSween: Board Member
Western Isles NHS Board Funding to support implementation of Gaelic Language Plan	4,000	J A MacKay: Chair of NHS Western Isles
Clì Gàidhlig Support for Gaelic language learning, including development of Ulpan training modules, and funding to support implementation of Gaelic Language Plans in public bodies	428,000	R Dunbar: Ordinary member of Clì Gàidhlig
University of Aberdeen Word '09 Gaelic Festival	9,000	R Dunbar: Employee (Full time Lecturer) of University

Notes to the Accounts For the Year Ended 31 March 2009 (continued)

16. Grant approvals involving Bòrd Members (continued)

Organisation and purpose of grant(s)	Total Value of Grant approvals in year £	Bòrd Member and relationship with organisation concerned
Scottish Qualifications Authority Funding to support implementation of Gaelic Language Plan	156,400	A MacSween: Member of the Authority's Gaelic Assessment Panel
Stòrlann Nàiseanta na Gàidhlig Preparation and publication of Gaelic educational materials	539,140	A MacSween: Gaelic Database Adviser A Cormack: Wife employed full time by organisation
UHI Millennium Institute Funding to support implementation of Gaelic Language Plan	456,500	A MacSween: Chair of UHI Gaelic Committee
Lews Castle College Support for community initiatives on Gaelic history and heritage and evaluation of Gaelic materials in local and regional archives.	100,000	A MacSween: Head of Gaelic Department of College
An Comunn Gàidhealach Support for National and local Mods, Gaelic tuition for Mod members, and website costs	239,500	A MacSween: Life Member of organisation A Cormack: Life Member of organisation A Jones: Member of organisation
Comunn Eachdraidh Nis Gaelic Interpretation for museum	2,000	A MacSween: Chairperson
Crofters Commission Funding to support implementation of Gaelic Language Plan	3,000	M MacLennan: Commissioner
The Highland Council Funding to support implementation of Gaelic Language Plan	552,500	M Foxley: Leader of the Administration of the Council

Notes to the Accounts For the Year Ended 31 March 2009 (continued)

16. Grant approvals involving Bòrd Members (continued)

Organisation and purpose of grant(s)	Total Value of Grant approvals in year £	Bòrd Member and relationship with organisation concerned
Comhairle nan Eilean Siar Funding to support implementation of Gaelic Language Plan	191,800	A MacLeod: Gaelic Development and Policy Officer within the Chief Executive's office
Mod na Eilean Siar Support towards preparations and fund-raising efforts for 2011 National Mod	5,000	A MacLeod: Member of organising committee
CNP Port Rìgh Support for proposals for Gaelic School in Portree	662	Faye Macleod: Committee member and Treasurer
Fèisean nan Gàidheal Support for promotion and development of Gaelic music and song tuition	192,500	A Cormack: Chief Executive of organisation (full time)
Aros Centre Ceòl 's Co-rùn series of Gaelic musical performances	2,000	A Cormack: Shareholder in company
Feis Cholla Funding for development of a Gaelic group	1,850	A Cormack: Chief Executive of umbrella organisation for Feisean
Feis Dhun Omhain Training for youth groups to produce a Gaelic website.	1,200	A Cormack: Chief Executive of umbrella organisation for Feisean
Feis Lathama To fund an after school singing group	4,030	A Cormack: Chief Executive of umbrella organisation for Feisean
Fies Dhun Bhreatain Gaelic immersion classes	900	A Cormack: Chief Executive of umbrella organisation for Feisean
Fèis Rois Support for Ulpan Gaelic classes	2,700	A Cormack: Chief Executive of umbrella organisation for Feisean

Notes to the Accounts For the Year Ended 31 March 2009 (continued)

16. Grant approvals involving Bòrd Members (continued)

Organisation and purpose of grant(s)	Total Value of Grant approvals in year £	Bòrd Member and relationship with organisation concerned
Feis na h-Oige To cover costs of Gaelic speaking supervisors; purchase a clarsach and Gaelic tuition of same	11,400	A Cormack: Chief Executive of umbrella organisation for Feisean
Feis Loch Abair Translation into gaelic of a piping tuition book	2,000	A Cormack: Chief Executive of umbrella organisation for Feisean
Feis Mhoireibh Feis development and workshops	1,000	A Cormack: Chief Executive of umbrella organisation for Feisean
Feis Eilean an Fhraoich "Ar Dachaigh" preparation for Hebridean Celtic Festival	3,000	A Cormack: Chief Executive of umbrella organisation for Feisean

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. The amounts which the Bòrd is committed to pay during the next year in respect of non-cancellable operating leases are as follows:

17. Capital Commitments and Operating Leases

Operating leases which expire:	Land & Buildings	Motor Vehicles & Office Equipment	Land & Buildings	Motor Vehicles & Office Equipment
	2009 £	2009 £	2008 £	2008 £
Within one year	10,048	1,265	41,066	0
Within two to five years	0	1,967	0	5,074
After five years	0	0	0	0
	10,048	3,232	41,066	5,074

Notes to the Accounts For the Year Ended 31 March 2009 (continued)

18. Revenue Commitments

Grants commitments at the year end, comprising grants which had been approved prior to 31 March 2009 but were not payable until after that date, were due as follows:

	2009 £	2008 £
Within one year	1,976,956	2,004,470
Within two to five years	466,000	468,000
After five years	0	0
	2,442,956	2,472,470

19. Financial instruments

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

Liquidity risk

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

Foreign currency risk

Bòrd na Gàidhlig has no material exchange rate risk. During the year there was one transaction conducted which was denominated in a foreign currency. The variance to which Bòrd na Gàidhlig was exposed was not significant.

Interest-rate risk

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

Fair values

There is no difference between the book value and fair value for the cash at bank shown in Note 10.

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 (FRM) 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

Notes

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