

aitheòl bhallachd

annual report 2009/10

BÒRD NA
GÀIDHLIG



CONTENTS

Chairman’s Introduction	4
Strategies	8
Structures.....	10
Gaelic Hubs	10
Gaelic Language Plans.....	10
Research	12
Gaelic Arts, Culture & Sport.....	12
Homecoming 2009.....	14
Donald Meek Literary Award	14
Shinty	14
Our work with Gaelic Bodies	16
Gaelic Rings	20
Taic Freumhan Coimhearsnachd.....	20
Colmille	20
Education & Learning	22
Campaigns	26
Language Acquisition	28
Language Usage.....	30
Language Status.....	32
Language Corpus.....	34
Statement of Accounts	76

CLÀR-INNSE

Ro-ràdh a' Chathraiche.....	5
Ro-innleachdan.....	9
Structaran.....	11
Mòr-Ionadan Gàidhlig.....	11
Planaichean Gàidhlig.....	11
Rannsachadh.....	13
Ealain, Cultar & Spòrs Gàidhlig.....	13
Tilleadh Dhachaigh 2009.....	15
Duais Litreachais Dhòmhnail Meek.....	15
Iomain.....	15
Ar n-obair le Buidhnean Gàidhlig.....	17
Cearcaill na Gàidhlig.....	21
Taic Freumhan Coimhearsnachd.....	21
Colmille.....	21
Foghlam & Ionnsachadh.....	23
Iomairtean.....	27
Togail Cànan.....	28
Cleachdadh Cànan.....	31
Inbhe Cànan.....	33
Corpas Cànan.....	35
Aithris Chunntasan.....	36



Chairman's Introduction

I am pleased to present you with Bòrd na Gàidhlig's Annual Report for 2009-10.

During the year, the Bòrd's work continued to expand with the approval of more Gaelic Plans from public bodies. These Gaelic Plans are very important because it is through them that commitment to Gaelic is made by the different organisations.

We became involved in research for the first time and this will have an impact on our future policies and plans. We also supported the research project, *Soillse*, in conjunction with the Scottish Funding Council and other organisations.

We revised our internal structures and new appointments were made to senior positions within Bòrd na Gàidhlig. We continued to deliver on the aims in the National Plan for Gaelic and we improved relations between the Bòrd and the other Gaelic organisations.

Amongst the projects in which we were involved in raising the profile of Gaelic, Bòrd na Gàidhlig had a stand at *The Gathering* in Edinburgh in July and we also supported the *Highland Homecoming* in October, both projects being part of the Scottish Homecoming 2009.

We again saw progress being made in the growth of pupil numbers going through Gaelic-medium education although we recognise that a much greater increase is required. There was an increase, also, in the numbers of pupils learning Gaelic through GLPS in the primary schools. The Ùlpan course was successful with significant

increases in the numbers of learners of Gaelic and very hopeful signs for attracting more learners for future courses.

We made progress with the first Gaelic Hub, which will be in Glasgow and we supported Gaelic organisations in Inverness to enable them to progress a Hub for the city. The Bòrd believes that substantial benefits can be achieved with these Hubs where groups will be able to work together and where, as a result, efficiency savings can be made.

The Bòrd agreed with the Minister for Gaelic at the time, Michael Russell MSP, that there was a need for a short-term Action Plan aimed at increasing the numbers of Gaelic speakers. We gave very careful consideration to the actions which we should focus on within our existing resources and in drawing up our Action Plan we considered what could be learnt from other countries where a revival in minority languages had been successful.

The Action Plan – *Ginealach Ùr na Gàidhlig* - was submitted to the Ministers before Christmas 2009, as requested. The Ministers involved gave their full backing to the priorities which we recommended and *Ginealach Ùr na Gàidhlig* now acts as a bridge between the present National Plan for Gaelic and the next one.

We have not turned our backs on the wide-ranging recommendations in the National Plan for Gaelic. We will continue to work at raising the status and the profile of Gaelic, giving support to the Gaelic arts, research and community projects. But *Ginealach Ùr na Gàidhlig* is aimed at developments in three crucial areas - pre-school education; learning opportunities for adults and education in schools. The Bòrd will be giving priority to this work in the preparation of a new National Plan for Gaelic in 2012.

We worked closely with the Scottish Government and with the two Ministers we had during that time, Michael Russell MSP and Fiona Hyslop MSP. I am very much indebted to them both for the tremendous support they gave to the Bòrd.

At Board level, we held meetings outwith Inverness – in Skye, Edinburgh and Uist - where we had the opportunity to talk face to face with people who are involved in Gaelic developments and where we had the opportunity to look at some of the projects funded by the Bòrd.

Ro-ràdh a' Chathraiche

Tha mi toilichte Aithisg Bhliadhna Bhòrd na Gàidhlig 2009-10 a chur mur coinneamh.

Rè na bliadhna bha obair a' Bhùird a' sìor leudachadh le aontaidhean ri Planaichean Gàidhlig bhuidhnean poblach agus ùghdarrasan ionadail. Tha na planaichean aig buidhnean poblach glè chudromach oir 's ann tromhpa a bhios geallaidhean a' tighinn bho na diofar bhuidhnean a thaobh na Gàidhlig.

Chaidh sinn an sàs ann an rannsachadh airson a' chiad uair agus bidh buaidh aig an rannsachadh air poileasaidhean agus planaichean san àm ri teachd. Thug sinn taic, cuideachd, dhan phròiseact rannsachaidh *Soillse*, ann an co-bhonn le Comhairle Maoineachaidh na h-Alba agus buidhnean eile.

Chuir sinn cruth ùr air ar structar agus bha daoine ùra suidhichte ann an àrd dhreuchdan taobh a-staigh Bhòrd na Gàidhlig. Chum sinn oirnn a' liubhairt nan gnìomhan a tha sa Phlana Nàiseanta agus thog sinn an càirdeas eadar am Bòrd agus na buidhnean Gàidhlig eile.

Am measg nam pròiseactan anns an robh sinn an sàs a' togail iomhaigh na Gàidhlig, bha làrach aig Bòrd na Gàidhlig aig *A' Chruinneachadh* ann an Dùn Èideann san luchar agus thug sinn taic, cuideachd, don *Tilleadh Gàidhealach* anns an Dàmhair, an dà phròiseact mar phàirt dhan Tilleadh Albannach 2009.

Chunnaic sinn adhartas a-rithist anns na h-àireamhan a' dol tro fhoghlam tro mheadhan na Gàidhlig ged a bha sinn ag aithneachadh gun robh feum air fàs gu math nas motha. Bha leudachadh cuideachd anns na h-àireamhan de sgoilearan a bha ag ionnsachadh na Gàidhlig tro GLPS anns na bun-sgoiltean. Bha Ùlpan a' soirbheachadh cuideachd, le àireamhan mòra ag ionnsachadh tro na cùrsaichean aca agus planaichean soilleir aca airson tuilleadh a thàladh.

Rinn sinn adhartas leis a' chiad Mhòr-ionad, a tha gu bhith ann an Glaschu, agus thug sinn taic do bhuidhnean Gàidhlig ann an Inbhir Nis airson adhartas a dhèanamh le fear sa bhaile sin. Tha am Bòrd a' creidsinn gum bi buannachdan an cois mòr-ionadan far am bi buidhnean a' co-obrachadh nas trice agus far am bi sàbhalaidhean ri linn grunn bhuidhnean a bhith cruinn còmhla san aon togalach.

Dh'aontaich am Bòrd ris a' Mhinistear airson na Gàidhlig aig an àm, Micheal Ruiseal BPA gun robh feum air plana gnìomh gearr-ùine gus tòiseachadh air àireamhan luchd-labhairt na Gàidhlig a mheudachadh. Choimhead sinn ri dè ghabhadh a dhèanamh taobh a-staigh nam buidseatan a bha againn, agus air nithean a tha air soirbheachadh ann an dùthchannan eile far a bheil ath-nuadhachadh ann am mion-chànanan air soirbheachadh.

Chaidh am plana a thoirt do Mhinistearan ron Nollaig 2009, mar a chaidh iarraidh. Dh'aontaich Ministearan gu tur ris na prìomhachasan a chaidh a mholadh agus tha *Ginealach Ùr na Gàidhlig* againn a-nis mar dhrochaid eadar am Plana Nàiseanta a th' againn agus an ath Phlana Nàiseanta.

Chan eil sinn a' cur ar cùl ris na molaidhean farsaing anns a' Phlana Nàiseanta. Bidh sinn fhathast a' togail inbhe agus iomhaigh na Gàidhlig, a' toirt taic do na h-ealain Ghàidhlig, do rannsachadh agus do phròiseactan anns na coimhearsnachdan. Ach tha *Ginealach Ùr na Gàidhlig* ag amas gu sònraichte air leasachaidhean ann an trì roinnean deatamach: Foghlam ro-sgoile; Cothroman ionnsachaidh do dh'inbhich agus Foghlam anns na sgoiltean. Bidh am Bòrd a' toirt prìomhachas dhan obair seo gus am bi Plana Nàiseanta ùr air a dheasachadh ann an 2012.

Dh'obraich sinn gu dlùth le Riaghaltas na h-Alba agus leis an dithis Mhinistear a bh' againn rè na h-ùine sin, Micheal Ruiseal BPA agus Fiona Hyslop BPA, agus tha mi gu mòr an comain an dithis aca airson na taic nach beag a chùm iad ris a' Bhòrd.

Aig ìre a' Bhùird, chùm sinn coinneamhan taobh a-muigh Inbhir Nis – anns an Eilean Sgitheanach, ann an Dùn Èideann agus ann an Uibhist – far an do ghabh sinn cothrom bruidhinn aghaidh ri aghaidh ri daoine a tha an sàs ann an leasachaidhean Gàidhlig agus far an robh cothrom againn coimhead air cuid de na pròiseactan a bha air am maoineachadh leis a' Bhòrd.



Bòrd members were, as usual, very willing to carry out additional duties for advancing the cause of Gaelic and I would like to thank them all for their support and their contribution to the work of the Bòrd outwith the formal Board meetings. One of our members, Sandaidh Jones resigned as member to take up the post of Head of Corporate Services with the Bòrd, in January 2010, and my thanks to her for all her support during her time as a member of the Bòrd.

I would like to thank the staff at the Bòrd which has been increased over the past year. I would also like to extend a special thanks to Rosemary Ward who was Acting Chief Executive for part of the year.

Since we did not have a Chief Executive after Rosemary left to return to the post of Education Manager, the Bòrd appointed an Interim Senior Support Team. Donald Martin, Jo MacDonald and Hugh Dan MacLennan were able to assume responsibility for the day to day running of the organisation, ensured the establishment of the new structure, the arrangements for the recruitment of a permanent Chief Executive and the preparation and implementation of *Ginealach Ùr na Gàidhlig*. I am greatly indebted to them for their support and contribution to the work of the Bòrd and to Donald Martin for undertaking the duties of Accountable Officer at the Bòrd.

We had a fruitful and progressive year at the Bòrd in 2009 -10. There were a lot of challenges and a good deal of progress was made.

Nevertheless, there are still many challenges ahead in our endeavours to increase the numbers of Gaelic speakers. I believe we are on the right track with the priorities in *Ginealach Ùr na Gàidhlig* and in the year ahead we will be very much involved in the implementation of these priorities. It is in this context that the Plans of public bodies are so important because it is through collaboration and partnership that progress can be made. This is where support from everyone with an interest in Gaelic is essential.

Education will be important in this initiative as well as usage opportunities. If we are to have a new generation speaking our language who are supportive of Gaelic, they must be able to use it in as many situations as they wish. We must give people the best opportunities to be as fluent as possible in many different situations. With that, I hope that people from all walks of life, in those communities fluent and confident in using Gaelic, are willing to help us.

Promise and fulfillment are two different things. I, with my colleagues at the Bòrd, promise action and progress. Actions speak louder than words and it is through actions that progress can be achieved. I do hope that all of you will join us in this work.

A handwritten signature in blue ink, which appears to read 'Arthur Cormack'. The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Arthur Cormack
Chair

Bha na buill air fad gu math deònach obair a bharrachd a dhèanamh airson maith na Gàidhlig agus tha mi taingeil dhaibh uile airson an cuid taic agus an obair mhòr anns a bheil iad an sàs taobh a-muigh coinneamhan foirmeil a' Bhùird. Ghabh Sandaidh Jones ri dreuchd ùr aig a' Bhòrd mar Leasaiche Sheirbheisean Corporra agus leig i dhith a dreuchd mar bhall den Bhòrd san Fhaoilleach 2010, agus mo thaing dhi airson gach taic a thug i dhan Bhòrd fhad 's a bha i na ball.

Bu mhiann leam taing a thoirt dhan sgioba luchd-obrach aig a' Bhòrd a tha air a leudachadh a-nis. Bu mhath leam taing shònraichte a thoirt do Rosemary Nic a' Bhàird a bha na Ceannard an Gnìomh airson pàirt den bhliadhna.

Leis nach robh Ceannard againn an dèidh do Rosemary tilleadh chun dreuchd aice mar Mhanaidsear Foghlaim, thug am Bòrd a-steach Sgioba Taic Eadar-amail. Bha Dòmhnall Màrtainn, Ùisdean MacIllFhinnein agus Jo NicDhòmhnaill comasach air tòiseachadh sa bhad air obair ceannais a dhèanamh dhuinn, agus rinn iad cinnteach gun deach structar ùr a chur air luchd-obrach a' Bhùird, gun deach dreuchd Ceannard maireannach a shanasachd agus gun deach *Ginealach Ùr na Gàidhlig* a dheasachadh am measg iomadh nì eile. Tha mi gu mòr nan comain airson an cuid taic do dh'obair a' Bhùird, agus gu Dòmhnall Màrtainn a bha deònach dreuchd mar Oifigear Cunntachail a' Bhùird a ghabhail os làimh.

Bha bliadhna chinneasach agus adhartach aig a' Bhòrd ann an 2009-10. Bha tòrr atharrachaidhean ann agus tòrr adhartais.

Ged a bha, tha dùbhlain nach beag romhainn fhathast a' feuchainn ri àireamhan luchd-labhairt a mheudachadh. Tha mi a' creidsinn gu bheil sinn air an t-slighe cheart leis na gnìomhan ann an *Ginealach Ùr na Gàidhlig* agus anns a' bhliadhna a tha romhainn, bidh sinn gu mòr an sàs ga chur an gnìomh. Seo far a bheil planaichean aig buidhnean poblach cudromach, oir 's ann tro cho-obrachadh a-mhàin a ghabhas adhartas a dhèanamh. Seo far am bi taic bho gach duine aig a bheil ùidh sa Ghàidhlig deatamach cuideachd.

Bidh foghlam cudromach anns an iomairt seo, cho math ri cothroman cleachdaidh. Ma tha ginealach ùr gu bhith againn a tha a' bruidhinn ar cànan, agus a tha bàigheil dhan Ghàidhlig, feumaidh iad a bhith comasach a cleachdadh ann an iomadh suidheachadh mar a thogas iad. Feumaidh sinn na cothroman as fheàrr a thoirt do dhaoine a bhith cho fileanta 's a ghabhas ann an grunn suidheachaidhean. Tha mi an dòchas, le sin, gum bi daoine de gach seòrsa a th' againn anns na coimhearsnachdan - aig a bheil Gàidhlig fhileanta, shiùbhlach - deònach ar cuideachadh.

Chan ionann gealladh is coileanadh. Tha mise, le mo cho-obraichean aig a' Bhòrd, a' gealltainn gnìomh agus adhartas. 'S e gnìomh a dhearbhas agus 's ann tro ghniomhan a thig adhartas agus coileanadh. Tha mi an dòchas gun obraich a h-uile duine agaibh còmhla rinn.

Art MacCarraig
Cathraiche

Introduction

During the period 1 April 2009 to 31 March 2010, Bòrd na Gàidhlig has supported and undertaken a wide range of development and promotional activities to implement the aims of the National Plan for Gaelic and the Scottish Government's objectives for the language. Our progress and performance on these activities are highlighted in this Annual Report. Further information on our work can be found on our website at www.gaidhlig.org.uk.



Strategies

In the summer of 2009, during visits to a number of events and organisations throughout the Highlands and Islands, the then Minister for Gaelic Michael Russell MSP, emphasised the need to take radical steps to motivate more people to learn Gaelic and to address, as a priority, the issue of creating a new generation of Gaelic speakers. At a meeting with the Bòrd in Inverness on 20 August 2009, the Minister asked the Bòrd to draw up a new Action Plan for Gaelic which would focus on rapid and realistic initiatives ensuring more effective use of existing resources and structures.

The Action Plan *Ginealach ùr na Gàidhlig* was completed and submitted for Ministerial approval in December 2009, following the outcome of discussions between the Bòrd and the key stakeholders in Gaelic development.

A debate on the Plan in the Scottish Parliament was arranged and delivering the Plan will be the Bòrd's main priority for the next eighteen months. It identifies practical and urgent steps aimed at increasing the numbers of Gaelic speakers, within existing resources by focusing on five key areas – Parental Support, Promotion, Adult Learning, Education (0-3) and Education (3-18).



“Tha obair dheatamach romhainn. ‘S e ar n-amas stad a chur air crìonadh na Gàidhlig agus ‘s e an aon dòigh san gabh seo a choileanadh, na h-àireamhan a tha a’ labhairt agus a’ cleachdadh a’ chànan a mheudachadh.”

Micheal Ruiseal BPA



Ro-ràdh

Bho 1 Giblean 2009 gu 31 Màirt 2010, tha Bòrd na Gàidhlig air a bhith a’ cur taic ri agus air raon fharsaing de ghnìomhachdan leasachaidh agus adhartachaidh a ghabhail os làimh gus amasan Plana Nàiseanta na Gàidhlig agus cinn-uidhe Riaghaltas na h-Alba don chànan a thoirt gu buil. Tha ar n-adhartas agus ar coileanadh a thaobh nan gnìomhachdan sin air an togail san Aithisg Bhliadhnail seo. Gheibhear tuilleadh fiosrachaidh mun obair againn air an làrach-lìn againn aig www.gaidhlig.org.uk.

Ro-innleachdan

San t-Samhradh 2009, nuair a bha e a’ tadhal air àireamh de thachartasan agus bhuidhnean air feadh na Gàidhealtachd ‘s nan Eilean, dhaingnich Ministear na Gàidhlig a bh’ ann an uair sin, Micheal Ruiseal BPA, am feum air ceuman bunasach a ghabhail airson barrachd dhaoine a bhrosnachadh gus Gàidhlig ionnsachadh agus dèiligeadh mar phrìomhachais leis a’ chùis a thaobh ginealach ùr de luchd-labhairt na Gàidhlig a chruthachadh. Aig coinneamh leis a’ Bhòrd ann an Inbhir Nis air 20 Lùnastal 2009, dh’iarr am Ministear air a’ Bhòrd Plana Gnìomh ùr don Ghàidhlig a dhealbha bhiodh a’ cuimseachadh air iomairtean aithghearr agus ciallach, a dhèanadh cinnteach gun deigheadh feum nas èifeachdaiche a thoirt às na goireasan agus na structaran a th’ ann.

Chaidh am Plana Gnìomh *Ginealach ùr na Gàidhlig* a chrìochnachadh agus a chur a-steach airson aonta bhon Mhinistear san Dùbhlachd 2009, a’ leantainn air buil nan deasbadan eadar am Bòrd agus prìomh luchd-ùidh ann an leasachadh na Gàidhlig.

Chaidh deasbad air a’ Phlana ann am Pàrlamaid na h-Alba a chur air dòigh agus bidh liubhairt a’ Phlana na chiad phrìomhachais aig a’ Bhòrd thar nan ochd mìosan deug a tha ri teachd. Tha e a’ comharrachadh cheumannan practaigeach agus deatamach a tha ag amas air àireamh luchd-labhairt na Gàidhlig a mheudachadh an taobh a-staigh nan goireasan a th’ ann, le bhith a’ cuimseachadh air còig prìomh raointean – Taic Phàrantan, Adhartachadh, Ionnsachadh Inbheach, Foghlam (0-3) agus Foghlam (3-18).

Structures

An internal focus for the 2009-10 financial year was to progress and implement the comprehensive review of the Bòrd's organisational effectiveness to ensure that our resource base and overall infrastructure were sufficiently robust and fit for purpose. This "root and branch" review resulted in significant improvements to the Bòrd's governance structures and financial management processes.

As a result of the review, the Bòrd recognised an urgent need to increase both capacity and capability and a new organisational structure was approved with effect from 1 October 2009, which clarified the roles and responsibilities of existing staff and introduced new posts, providing both additional resources and new skills. In order to implement those changes, in the absence of a Chief Executive following the return of the Interim Chief Executive, Rosemary Ward to her post as Education Manager, the Bòrd appointed an Interim Senior Support Team in July 2009 to undertake the role of Chief Executive, Accountable Officer and provide line management support pending the appointment of Section Heads and oversee the appointment of new post holders. As at the end of March 2010, all posts were filled, with the exception of 2, which are the subject of a further review. The Chief Executive's post was advertised at the end of March 2010, with a view to the post being filled in the summer.

The Bòrd also reviewed its Committee structures and agreed that in addition to the existing Audit Committee and Remuneration Committee, it would combine the functions of the existing Research Committee and Planning Committee to form a Gaelic Usage Committee as well as introducing a new Committee to cover the functions of Education and Learning.

Gaelic Hubs

One of the Bòrd's priorities in this financial year was the development of Gaelic Hubs with three areas identified for the first phase – Stornoway, Inverness and Glasgow.

These Hubs will provide one centre, with shared services for a range of Gaelic bodies, and result in efficiencies in service delivery, as well as focusing and raising the profile of Gaelic locally. Feasibility studies were undertaken in all three areas and the planning and preparation for the Glasgow Gaelic Hub, based at the current offices of Comunn na Gàidhlig, Comhairle nan Leabhraichean and An Lòchran in Mansfield Street, will result in the new Hub being completed by the end of 2010. Further work will be done to progress the concept of Gaelic Hubs in Stornoway and Inverness in 2010.

Gaelic Language Plans

The Gaelic Language Plans of 3 public bodies – Learning and Teaching Scotland, Glasgow City Council and the Scottish Qualifications Authority were approved by the Bòrd in the course of the year and a further 12 Plans are at various stages of preparation. Notifications have been sent to a further 5 bodies to prepare and submit their Plans over the next twelve months.



Structaran

B' e prìomh chuimse na bliadhna ionmhasail 2009-10 a bhith ag adhartachadh agus a' cur an gnìomh an sgrùdadh choitcheann air èifeachdas a' Bhùird, gus dèanamh cinnteach gun robh ar bunait ghoireasan agus ar bun-structair iomlan làidir gu leòr agus freagarrach don obair. Dh'adhbhraich an sgrùdadh "freumh is geug" seo leasachaidhean cudromach ann an structaran riaghlaidh a' Bhùird agus anns na pròiseasan co-cheangailte ri stiùireadh ionmhais.

Mar thoradh air an sgrùdadh, chunnaic am Bòrd gun robh cruaidh-fheum air dreuchd agus comas a mheudachadh agus chaidh aonta a chur ri structar ùr don bhuidheann le èifeachdas bho 1 Dàmhair 2009, a shoilleirich dreuchdan agus dleastanasan an luchd-obrach a th' ann agus a thug a-steach dreuchdan ùra, a' solarachadh an dà chuid goireasan a bharrachd agus sgìlean ùra. Gus na h-atharrachaidhean sin a thoirt gu buil, agus às aonais Ceannard an dèidh don Cheannard eadar-amail, Rosemary Nic a' Bhàird tilleadh gu a dreuchd fhèin mar Manaidsear Foghlaim, chuir am Bòrd Sgioba Taic Eadar-amail an dreuchd san luchair 2009 gus dreuchd a' Cheannaird agus an Oifigeir Chunntachail a ghabhail os làimh, agus taic stiùiridh dhìreach a sholarachadh gus an deigheadh Ceannardan Roinne a chur an dreuchd agus fhad 's a bhathar a' dol tro phròiseas fastaidh luchd-dreuchd ùr. Aig deireadh a' Mhàirt 2010, bha na dreuchdan uile air an lìonadh, ach a dhà a tha a' dol fo sgrùdadh a bharrachd. Chaidh dreuchd a' Cheannaird a shanasachadh aig deireadh a' Mhàirt 2010, a' coimhead ris an dreuchd a bhith air a lìonadh as t-samhradh.

Rinn am Bòrd ath-sgrùdadh cuideachd air structar nan Comataidhean agus dh'aontaicheadh, a thuilleadh air a' Chomataidh Sgrùdaidh agus a' Chomataidh Ìocaidd a bh' ann, gun cuirteadh dleastanasan a' Chomataidh Rannsachaidh agus a' Chomataidh Planaidh a bh' ann còmhla gus Comataidh Cleachdadh Gàidhlig a stèidheachadh, a bharrachd air Comataidh ùr a chur an aithne gus dleastanasan a thaobh Foghlaim is Ionnsachadh a choileanadh.

Mòr-Ionadan Gàidhlig

B' e leasachadh Mòr-Ionadan Gàidhlig aon de phrìomhachasan a' Bhùird sa bhliadhna ionmhasail seo, le trì sgìrean air an comharrachadh airson na ciad chuairt – Steòrnabhagh, Inbhir Nis agus Glaschu.

Bidh na Mòr-Ionadan sin mar aon ionad le seirbheisean co-roinnte eadar raon de bhuidhnean Gàidhlig, a' ciallachadh gum bi liubhairt sheirbheisean nas èifeachdaiche a thuilleadh air a bhith a' cuimseachadh agus a' togail iomhaigh na Gàidhlig gu h-ionadail. Chaidh sgrùdaidhean ion-dhèantachd a ghabhail os làimh anns na trì sgìrean sin uile, agus tha am planadh agus an t-ullachadh mu choinneamh Mòr-Ionad Gàidhlig Ghlaschu a bhios stèidhichte ann an oifisean làithreach Chomunn na Gàidhlig, Chomhairle nan Leabhraichean agus An Lòchran air Sràid Achadh a' Mhansa, a' ciallachadh gum bi am Mòr-Ionad ùr crìochnaichte ro dheireadh 2010. Bidh tuilleadh obrach air a coileanadh gus cuspair nam Mòr-Ionadan Gàidhlig ann an Steòrnabhagh agus Inbhir Nis a thoirt air adhart ann an 2010.

Planaichean Gàidhlig

Chuir am Bòrd aonta ri Planaichean Gàidhlig 3 buidhnean poblach – Ionnsachadh agus Teagasg Alba, Comhairle Baile Ghlaschu agus Ùghdarras Theisteanasan na h-Alba - rè na bliadhna agus tha 12 Plana eile aig diofar irean deasachaidh. Tha fios air a dhol a-mach gu 5 buidhnean eile am Planaichean a dheasachadh agus a chur a-steach thar na dà mhios dheug a tha romhainn.

Research

Funding of £5.29m for research into the support and revitalisation of the Gaelic language and culture was announced in December 2009.

Soillse, the Gaelic for *Enlightenment*, is a research partnership of UHI Millennium Institute (UHIMI) and the Universities of Aberdeen, Edinburgh and Glasgow. £541,000 was invested in the project by the Bòrd.

The investment will be used to recruit world-class research staff and create nine PhD studentships based across the partner institutions, with at least four in collaboration with Gaelic stakeholders. The key function of *Soillse* will be to inform the Scottish Government's economic and social priorities for Gaelic. The four institutions will work in partnership with key agencies, such as Bòrd na Gàidhlig, to share the information gleaned from their research to inform national and local initiatives to reverse the decline of the Gaelic language, and encourage the use of Gaelic in areas where it is not now traditionally spoken.

Work commenced on five research projects commissioned by Bòrd na Gàidhlig in March 2009. Hecla Consulting reported on the efficiency of the Bòrd's funding schemes. Two projects were commenced by Edinburgh University to research adult learning opportunities and to update and expand knowledge of pupil attainment in Gaelic medium education. Sabhal Mòr Ostaig engaged in research into the abilities in a sample public body and began developing a Gaelic skills audit template for use in organisations. Meanwhile Glasgow University have been researching existing and potential technological tools and services for users of the language. Commissioned later in the year was a review and assessment from Edinburgh University of the content of the first nine Gaelic Language Plans and from John M K Galloway, data collation on Gaelic education uptake.

Support was given to smaller research projects initiated by other bodies: publication of Rannsachadh na Gàidhlig conference papers; two international linguistics conferences in Scotland; a report into the formal resource needs of young Gaelic speakers' and a study into the attitudes towards Gaelic among the students and staff of Glasgow University.



Gaelic Arts, Culture & Sport

Support for the Gaelic arts, culture and sport is essential for the future sustainability of the language and the Bòrd has supported and promoted many arts and cultural initiatives over the past few years. The arts raise the profile of the language, and very often arts activities are the means by which people first engage with Gaelic, through Fèisean, choirs and drama events to go on to become fluent Gaelic speakers as a result of being introduced to Gaelic through the arts.

The National Gaelic Arts Strategy has been developed by the Bòrd in conjunction with the Scottish Arts Council and now Creative Scotland, Pròiseact nan Ealan and other Gaelic arts agencies. A joint appointment of Gaelic Arts and Culture Officer based at the Bòrd's offices in Inverness is expected early in the next year.

Gaelic is also seen as an international cultural asset and the National Gaelic Arts Strategy maps out a new way forward. This new collaboration will also encourage the participation of other public agencies such as Highland's and Islands Enterprise and key local authorities.

Rannsachadh

Chaidh maoineachadh de £5.29m airson rannsachadh a dhèanamh air taic agus ath-bheothachadh cànan is cultar na Gàidhlig ainmeachadh san Dùbhlachd 2009. 'S e com-pàirteachas rannsachaidh bho Institiùd OGE nam Mile Bliadhna agus Oilthighean Obar Dheathain, Dhùn Èideann agus Ghlaschu a th' ann an *Soillse*. Chaidh £541,000 a thasgadh sa phròiseact leis a' Bhòrd.

Bidh an tasgadh seo air a chleachdadh gus luchd-obrach rannsachaidh, a tha cliùiteach air feadh an t-saoghail, fhastadh agus naoi oileanachdan PhD a chruthachadh a bhios stèidhichte thar nan aitreabhan com-pàirteachais, le co-dhiù ceithir dhiubh ann an co-obrachadh le luchd-ùidh Gàidhlig. 'S e prìomh dhleastanas *Soillse* a bhith a' fiosrachadh prìomhachasan sòisealta is eaconamach an Rìghaltais airson Gàidhlig. Bidh na ceithir aitreabhan ag obair ann an com-pàirteachas le prìomh bhuidhnean leithid Bòrd na Gàidhlig, gus am fiosrachadh a tha air a thional bhon rannsachadh aca a cho-roinn, gus iomairtean ionadail is nàiseanta fhiosrachadh, gus crìonadh na Gàidhlig a thilleadh agus cleachdadh na Gàidhlig a bhrosnachadh ann an sgìrean far nach eil a' Ghàidhlig air a chleachdadh gu bitheanta.

Thòisich obair air còig pròiseactan rannsachaidh air am barantachadh le Bòrd na Gàidhlig sa Mhàrt 2009. Dh'aithris Hecla Consulting air èifeachdas sgeamaichean maoineachaidh a' Bhùird. Chaidh dà phròiseact a thòiseachadh ann an Oilthigh Dhùn Èideann gus cothroman do luchd-ionnsachaidh inbheach a rannsachadh agus eòlas mu choileanadh sgoilearan ann am Foghlam tron Ghàidhlig fhiosrachadh às ùr agus a leudachadh. Chaidh Sabhal Mòr Ostaig an sàs ann an rannsachadh air comasan ann am buidheann poblach mar shamhla agus thòisich iad a' leasachadh teamplaid sgrùdaidh air sgilean Gàidhlig airson cleachdadh ann am buidhnean. Aig an aon àm, tha Oilthigh Ghlaschu air a bhith a' rannsachadh innealan teicneòlais agus seirbheisean a th' ann agus a tha san amharc do luchd-cleachdaidh a' chànain. Nas fhaide air adhart sa bhliadhna, chaidh ath-sgrùdadh agus measadh bho Oilthigh Dhùn Èideann air susbaint nan ciad naoi Phlanaichean Gàidhlig a bharantachadh agus cruinneachadh dàta a thaobh togail air foghlam Gàidhlig bho Iain M K Galloway.

Chaidh taic a thoirt do phròiseactan rannsachaidh nas lugha air an tòiseachadh le buidhnean eile: foillseachadh pàipearan co-labhairt Rannsachadh na Gàidhlig; dà cho-labhairt cànanachais eadar-nàiseanta ann an Alba; aithisg air feumalachdan ghoireasan foirmeil luchd-labhairt òg, agus sgrùdadh air seasamh a thaobh na Gàidhlig am measg oileanaich agus luchd-obrach Oilthigh Ghlaschu.

Ealain, Cultar & Spòrs Gàidhlig

Tha taic do ealain, cultar agus spòrs Gàidhlig deatamach do sheasmhachd na Gàidhlig san àm ri teachd agus tha am Bòrd air taic agus adhartachadh a chur ri mòran iomairtean cultarach is ealan thar nam bliadhnan a chaidh seachad. Tha na h-ealain a' togail iomhaigh a' chànain, agus glè thrìc 's ann tro ghnìomhachdan ealan a bhios daoine a' tighinn chun na Gàidhlig sa chiad àite, tro Fhèisean, còisirean agus tachartasan dràma agus a' dol air adhart gu bhith fileanta sa Ghàidhlig mar thoradh air aithne a chur air a' Ghàidhlig tro na h-ealain.

Tha Ro-Innleachd Nàiseanta nan Ealan Ghàidhlig air a leasachadh leis a' Bhòrd ann an co-nasg ri Comhairle Ealan na h-Alba agus a-nis Alba Chruthachail, Pròiseact nan Ealan agus buidhnean ealain Ghàidhlig eile. Chaidh co-dhreachd de Oifigear Ealan agus Cultar na Gàidhlig a stèidheachadh agus bidh an dreuchd stèidhichte ann an oifisean a' Bhùird ann an Inbhir Nis.

Tha a' Ghàidhlig air a faicinn mar mhaoin chultarach eadar-nàiseanta agus tha Ro-Innleachd Nàiseanta nan Ealan Ghàidhlig a' comharrachadh slighe ùr air adhart. Bidh an dreuchd ùr seo cuideachd a' brosnachadh com-pàirteachadh bho na buidhnean poblach eile leithid Iomairt na Gàidhealtachd 's nan Eilean agus prìomh ùghdarrasan ionadail.

Homecoming 2009

Bòrd na Gàidhlig showcased the best of Gaelic cultural and language developments in Edinburgh at The Homecoming Gathering in August 2009.

The spectacular Clan Gathering events in Holyrood were an ideal opportunity for many people to learn about the contribution of their forebearers' in shaping the culture and heritage of Scotland.

A series of newly commissioned display panels highlighting key aspects of Highland history and Gaelic culture, such as land, sea, community, arts, education and new lands, ensured a warm welcome for visitors from overseas and those closer to home to experience the best of Gaelic music and song.

Gaelic signage and Gaelic commentary had a high profile during all of the Gathering events, and featured in the programming as well as on the large screen displays.

A number of events were supported by the Bòrd as part of the Homecoming Highland 2009 programme. These included The Flight of the Atlantic Tern production which performed in 6 venues in the Highlands and Islands.



Donald Meek Literary Award

Bòrd na Gàidhlig and the Scottish Arts Council/ Creative Scotland launched a new literary award in May 2009 to mark the contribution of one of Gaeldom's great champions and scholars, Professor Donald Meek.

Earlier in 2009 Donald Meek was named as a Sàr-Ghàidheal following his retirement after a distinguished academic career. The Donald Meek Literary Award, was announced shortly afterwards and is aimed at supporting initiatives for Gaelic writers and encouraging new talent.

The Award is managed and promoted by Comhairle nan Leabhraichean and funded by Bòrd na Gàidhlig and Creative Scotland.

Shinty

The Camanachd Association, the governing body for shinty, produced, in partnership with Bòrd na Gàidhlig, a set of Gaelic Coaching Cards and a bilingual shinty information leaflet.

The Coaching Cards were produced to provide a resource for Gaelic Medium Units in schools in order to create an improved link between the sport of shinty and the Gaelic language.

Similarly, the bilingual leaflet is for Gaelic or English speakers who are new to shinty and who do not know a great deal about the sport. The leaflet contains information on the origins and history of shinty, who plays the sport today and where you can go to get involved.



Tilleadh Dhachaigh 2009

Chuir Bòrd na Gàidhlig taisbeanadh air adhart de na bha na b' fheàrr ann an leasachaidhean cànan is cultair na Gàidhlig ann an Dùn Èideann aig Cruinneachadh Tilleadh Dhachaigh san Lùnastal 2009.

Bha na tachartasan miorbhaileach co-cheangailte ri Cruinneachadh nan Cinnidhean ann an Taigh an Ròid nan sàr chothroim do na h-uile, ionnsachadh mu dheidhinn mar a chuir an sinnsearan ri cruthachadh is cumadh cultar is dualchas na h-Alba.

Rinn sreath de phannalan taisbeanaidh air an ùr-bharantachadh, a' togail air prìomh thaobhan eachdraidh na Gàidhealtachd agus cultar na Gàidhlig, leithid fearann, muir, coimhearsnachd, ealain, foghlam agus tìrean ùra, cinnteach gun robh fàilte bhlàth ann do luchd-tadhail bho thall-thairis agus nas fhaisge don dachaigh, gus eòlas a chur air na bha na b' fheàrr ann an ceòl agus òrain Ghàidhlig.

Bha iomhaigh àrd aig soidhnichean agus aithris ann an Gàidhlig aig tachartasan a' Chruinneachaidh air fad, a' nochdadh anns a' prògramadh a thuilleadh air na taisbeanaidhean mòra sgrìon.

Thug am Bòrd taic dha program thachartasan Tilleadh Gàidhealach 2009 na measg Slighe a' Steàrnan a chaidh air adhart ann a sia aithean air feadh na Gaidhealtachd.

Duais Litreachais Dhòmhnail Meek

Chuir Bòrd na Gàidhlig agus Comhairle Ealan na h-Alba / Alba Chruthachail duais ùr litreachail am follais sa Chèitean 2009 gus an tabhartas bho aon de na gaisgich agus na sgoilearan as motha ann an saoghal na Gàidhlig a chomharrachadh, an t-Àrd-Ollamh Dòmhnail Meek.

Nas tràithe ann an 2009, chaidh Dòmhnail Meek ainmeachadh mar Shàr-Ghàidheal, a' leantainn air leigeil dheth a dhreuchd aig deireadh dreuchd-beatha sgoilearach chliùiteach. Chaidh Duais Litreachais Dhòmhnail Meek ainmeachadh goirid an dèidh sin, agus i a' cuimseachadh air taic a chur ri iomairtean do sgrìobhadairean Gàidhlig agus brosnachadh tàlant ùr.

Tha an Duais air a stiùireadh 's air a h-adhartachadh le Comhairle nan Leabhraichean, agus air a maoineachadh le Bòrd na Gàidhlig is Alba Chruthachail.

Iomain

Thug Comann na Camanachd, buidheann riaghlaidh an iomain, seata de Chairtean Oideachaidh Gàidhlig agus bileag fiosrachaidh iomain dà-chànanach gu buil, ann an com-pàirteachas le Bòrd na Gàidhlig.

Thugadh na Cairtean Oideachaidh gu buil gus goireas a sholarachadh do dh'Aonadan Gàidhlig ann an sgoiltean, gus ceangal nas fheàrr a chruthachadh eadar spòrs an iomain agus Gàidhlig.

Mar an ceudna, tha a' bhileag dà-chànanach seo freagarrach do luchd-labhairt na Gàidhlig no na Beurla a tha ùr do dh'iomain agus aig nach eil mòran eòlais air an spòrs. Tha fiosrachadh sa bhileig air tùs agus eachdraidh iomain, cò tha a' gabhail pàirt san spòrs sin san latha an-diugh agus far am faod thu a dhol an sàs ann.

Our work with the Gaelic bodies

"Our reasons for asking the Bòrd for an Action Plan are straightforward. The Scottish Government recognises that Gaelic is more than a language - Gàidhlig, còrr is cànan – and as such it strengthens and enriches many aspects of Scotland's social, cultural and economic life"

Fiona Hyslop MSP

Through annual contracts to the total value of £1,710,850 with 13 main Gaelic bodies we have assisted in the following initiatives:

- ▷ **ACAIR** continued their programme of new publications in 2009-10 and worked closely with others in the Gaelic publishing sector to enact a new publishing strategy.
- ▷ **AN COMUNN GÀIDHEALACH** were supported with developing the network of local Mòds, the staging of the 2009 Royal National Mòd in Oban and to work in partnership with Clì Gàidhlig to grow the number of Gaelic choir members undertaking Gaelic language training through the Ulpan courses.
- ▷ **AN LÒCHRAN** were assisted for their programme of Gaelic Arts activities in and around Glasgow, with a particular focus on the Homecoming Scotland 2009 celebrations and to engage with partners in the delivery of the National Gaelic Arts Strategy.
- ▷ **CLÌ GÀIDHLIG'S** assistance provided a bursary scheme to assist new Gaelic learners, to provide help and support the growth of the Ulpan method of teaching, Gaelic awareness courses, Gaelic grammar and Gaelic writing training courses for fluent speakers and the production of the Gaelic learners' magazine Cothrom.
- ▷ **COMUNN NA GÀIDHLIG (CnaG)** were supported to establish and develop the pilot community led language initiatives based on the Welsh Mentrau Iaith model in Lewis, South Uist, Barra, North Skye, Lochaber, Glasgow, Edinburgh and Islay. These *Iomairtean Gàidhlig* involve the establishment of locally based management groups and youth fora to help inform priorities for the groups. Assistance was also provided for the on-going student summer placement scheme with 34 placements and 13 graduate placement schemes within Gaelic speaking work places across Scotland.
- ▷ **COLAISDE A' CHAISTEIL** worked in partnership with Community Planning Partners in the Western Isles to develop Gaelic language learning and local & family history opportunities and lead the study, research and interpretation of Gaelic heritage and history.
- ▷ **COMANN NAM PÀRANT (NÀISEANTA)** were supported with their work in the expansion of the network of parental advisors and to provide them with the necessary training and support materials, with the aim of growing the numbers of children entering Gaelic Medium education. Comann nam Pàrant work closely with the *Iomairtean Gàidhlig* initiatives to support parents aiming to establish new Gaelic medium education facilities. Comann nam Pàrant organised the sixth annual Gaelic Schools Week attended by almost 300 Gaelic-speaking children from around Scotland in Edinburgh in May 2009 with support from Comunn na Gàidhlig and Fèisean nan Gaidheal. The programme included educational visits to the Royal Botanic Gardens, The National Galleries, National Museum and Our Dynamic Earth. Pupils from as far afield as Lewis, Tiree, Oban, Ullapool, Tain and Inverness as well as schools from the Central Belt enjoyed the opportunity to use Gaelic in a social setting, outwith the classroom in a wide range of different situations.



Ar n-obair le buidhnean Gàidhlig

"Tha ar n-adhbharan airson Plana Gnìomh iarraidh air a' Bhòrd simplidh. Tha Riaghaltas na h-Alba ag aithneachadh gur h-e barrachd na cànan a th' ann an Gàidhlig - Gàidhlig, còrr is cànan – agus mar sin, tha i a' neartachadh agus a' saidhbhreachadh mòran thaobhan de bheatha shòisealta, chultarach is eaconamach na h-Alba."

Fiona Hyslop BPA

Tro chùmhnanntan bliadhnaid do 13 prìomh bhuidhnean Gàidhlig, le luach iomlan de £1,710,850, tha sinn air taic a chur ris na h-iomairtean a leanas:

- ▷ **ACAIR** – Chùm Acair air adhart lem prògram de fhoillseachaidhean ùra ann an 2009 /10 agus dh'obraich iad gu dlùth le feadhainn eile ann an saoghal foillseachaidh na Gàidhlig gus ro-innleachd ùr foillseachaidh a chur an gnìomh.
- ▷ **AN COMUNN GAIDHEALACH** – Fhuair An Comunn Gàidhealach taic le leasachadh na lionra de Mhòdan ionadail, le cur air bhonn Mòd Nàiseanta Rìoghail 2009 anns an Òban agus obair ann an com-pàirteachas le Cli Gàidhlig, gus an àireamh de bhuill chòisirean Gàidhlig a mheudachadh, a tha a' com-pàirteachadh ann an ionnsachadh na Gàidhlig tro chùrsaichean Ulpan.
- ▷ **AN LÒCHRAN** – Chaidh taic a thoirt do An Lòchran lem prògram de ghniomhachdan Ealain Ghàidhlig ann agus mu thimcheall Ghlaschu, le cuimse shònraichte air subhachasan Tilleadh Dhachaigh Alba 2009, agus gus a dhol an sàs le com-pàirtichean ann an liubhairt Ro-Innleachd Nàiseanta nan Ealan Ghàidhlig.
- ▷ **CLÌ GÀIDHLIG** – Thug an taic do Chlì seachad cuideachadh le sgeama bursaraidh a tha a' toirt cuideachadh do luchd-ionnsachaidh ùr Gàidhlig, cuideachadh is taic a thaobh fàs air dòigh teagaisg Ulpan, cùrsaichean mothachaidh don Ghàidhlig, cùrsaichean trèanaidh ann an gràmar agus sgrìobhadh na Gàidhlig do fhileantaich agus a' toirt Cothrom, iris an l' uchd-ionnsachaidh Gàidhlig, gu buil.
- ▷ **COMUNN NA GÀIDHLIG (CnaG)** – Thugadh taic do ChnaG gus na h-iomairtean pileat coimhearsnachd cànan, a tha stèidhichte air a' mhodal Chuimreach Mentraù laith, a chur air bhonn agus a leasachadh ann an Leòdhas, Uibhist a Deas, Barraigh, Ceann a Tuath an

Eilein Sgitheanaich, Loch Abar, Glaschu, Dùn Èideann agus Ìle. Tha na *h-Iomairtean Gàidhlig* sin an sàs ann a bhith a' stèidheachadh buidhnean stiùiridh ionadail agus fòraman òigridh, gus cuideachadh le prìomhachasan fhiosrachadh do na buidhnean. Chaidh taic a sholarachadh cuideachd don sgeama greis-gnìomhachais le 34 oileanach, agus 13 airson luchd cheumnaichean, ann an àiteachan obrach Gàidhlig air feadh Alba.

- ▷ **COLAISDE A' CHAISTEIL** – Bha a' Cholaisde ag obair ann an com-pàirteachas le Com-pàirtichean Planaidh Coimhearsnachd sna h-Eileanan an Iar gus ionnsachadh na Gàidhlig agus cothroman a thaobh eachdraidh teaghlach is ionadail a leasachadh, agus an sgrùdadh, rannsachadh agus mineachadh air eachdraidh is dualchas na Gàidhlig a stiùireadh.
- ▷ **COMANN NAM PÀRANT (NÀISEANTA)** – Fhuair Comann nam Pàrant taic len obair ann an leudachadh na lionra de chomhairlichean phàrant, agus le trèanadh is goireasan taic riatanach a sholarachadh dhaibh, leis an amas na h-àireamhan de chloinn ag inntigeadh Foghlam tron Ghàidhlig a mheudachadh. Tha Comann nam Pàrant ag obair gu dlùth leis na *h-Iomairtean Gàidhlig* ann a bhith a' cur taic ri pàrantan a tha ag amas air goireasan ùra foghlaim tron Ghàidhlig a stèidheachadh. Chuir Comann nam Pàrant air dòigh an siathamh Seachdain Sgoiltean Gàidhlig a bha air a fhrithealadh le faisg air 300 neach cloinne le Gàidhlig bho air feadh Alba, ann an Dùn Èideann sa Chèitean 2009 le taic bho Chomunn na Gàidhlig agus Fèisean nan Gaidheal. Bha am prògram a' gabhail a-steach cuairtean gu na Gàrraidhean Luibh-eòlais Rìoghail, Na Gailearaidhean Nàiseanta, An Taigh-tasgaidh Nàiseanta agus Our Dynamic Earth. Ghabh sgoilearan bho cho fada air falbh ri Leòdhas, Tìrìodh, an t-Òban, Ulapul, Baile Dhubhthaich agus Inbhir Nis a thuilleadh air sgoiltean à Meadhan na h-Alba, tlachd às a' chothrom Gàidhlig a chleachdadh ann an suidheachadh sòisealta taobh a-muigh an t-seòmair-teagaisg ann an raon fharsaing de shuidheachaidhean eadar-dhealaichte.



- ▷ **COMHAIRLE NAN LEABHRAICHEAN** Support was provided towards their annual programme of work with various authors and publishers to produce an ever expanding range of Gaelic literature, including Ùr-Sgeul, training for writers and publishers as well as retail opportunities through their bookshop, on-line and at various Gaelic related events across Scotland and internationally. The Bòrd approved a strategy for Gaelic publishing, following recommendations from a Working Group set up to examine the future structures for the Gaelic publishing sector. As part of this strategy, Comhairle nan Leabhraichean undertook a review of its role, functions and structure. This will provide Comhairle nan Leabhraichean with a strong management structure which will co-ordinate Gaelic publishing requirements, with support from both the Bòrd and the Creative Scotland, in order to meet the increasing needs of Gaelic readers, authors and publishers.
- ▷ **FÈISEAN NAN GÀIDHEAL** were supported for the continued development of various Gaelic drama initiatives, particularly the network of drama Fèisean, offering tutoring and performance opportunities to Gaelic medium primary school pupils across Scotland and the annual two-week long Sgoil Shamhraidh Dhràma for older secondary pupils. The annual Blas festival and ongoing support and training for staff, volunteers, tutors and participants in line with Fèisean nan Gaidheal's Gaelic Language Policy were also assisted by the Bòrd.
- ▷ **IONAD CHALUIM CHILLE ÌLE** received assistance for the delivery of Gaelic language development activities in Islay and Jura, based on the organisation's new business plan. Following approval of funding by LEADER the Bòrd assisted ICCI with organisational restructuring during 2009-10 with a view to a new full-time Manager being appointed for the centre.

- ▷ **PRÒISEACT NAN EALAN's** assistance was to support the organisation as a lead advocate for the Gaelic arts in Scotland and to provide practical help and advice to bring new projects to fruition, particularly at the community level and in collaboration with the pilot *Iomairtean Gàidhlig* initiatives wherever possible. In addition, support for audience development projects, a range of music based projects including song writing in schools, as well as on-going support for flagship international projects *Leabhar Mòr na Gàidhlig* and *Hiort*. *Hiort* was a centrepiece of the 2009 Edinburgh International Festival and attracted much attention during its run at the Festival Theatre. *Pròiseact nan Ealan* continues to play an integral part in the implementation of the National Gaelic Arts Strategy in partnership with other Gaelic arts groups.
- ▷ **STÒRLANN NÀISEANTA NA GÀIDHLIG** received support for the running costs of the organisation to develop and produce materials to assist in the delivery of Gaelic education particularly at primary and secondary school levels. Bòrd funding also provided training and support for *Stòrlann* staff and other educational professionals to ensure the on-going supply of high quality, appropriate support materials.
- ▷ **TAIC** received support for the on-going running of the organisation and to assist in attracting additional funds from other funding agencies. The assistance provided support to ensure the growth in numbers attending early years services and the expansion of new opportunities such as the *Gàidhlig san Dachaigh* initiative.

OUR WORK WITH THE GAELIC BODIES



▷ **COMHAIRLE NAN LEABHRAICHEAN** –

Thugadh taic dhaibh a dh'ionnsaigh am prògram obrach bliadhnail le diofar ùghdaran is fhoillsichearan gus raon a tha a' sior fhàs de litreachas Gàidhlig a thoirt gu buil, a' gabhail a-steach Ùr-Sgeul, trèanadh do sgrìobhadairean is foillsichearan a thuilleadh air cothroman marsantachd tron bhùth leabhraichean aca, air-loidhne agus aig diofar thachartasan co-cheangailte ri Gàidhlig air feadh Alba agus gu h-eadar-nàiseanta. Dh'aontaich am Bòrd ri ro-innleachd airson foillseachadh Gàidhlig, a' leantainn air molaidhean bho Bhuidheann Obrach a chaidh a stèidheachadh gus sgrùdadh a dhèanamh air na structaran san àm ri teachd ann an saoghal foillseachaidh na Gàidhlig. Mar phàirt den ro-innleachd seo, ghabh Comhairle nan Leabhraichean ath-sgrùdadh os làimh a thaobh àite, a dhleastanas agus a structar. Bheir seo structar stiùiridh làidir do Chomhairle nan Leabhraichean, a cho-òrdanaicheas riatanasan foillseachaidh na Gàidhlig, le taic bhon Bhòrd agus bho Alba Cruithachail, gus feumalachdan a tha a' sior fhàs aig luchd-leughaidh, ùghdaran agus foillsichearan na Gàidhlig a shàsachadh.

▷ **FÈISEAN NAN GÀIDHEAL** – Fhuair Fèisean

nan Gàidheal taic airson an cuid obrach leantainneach le diofar iomairtean dràma Gàidhlig, gu h-àraid an lionra de Fhèisean dràma, a' tairgsinn oideachaidh agus cothroman coileanaidh do sgoilearan bun-sgoile tro mheadhan na Gàidhlig air feadh Alba agus an Sgoil Shamhraidh Dràma dà-sheachdaineach do sgoilearan àrd-sgoile. Fhuair an fhèis bhliadhnail Blas, le taic is trèanadh leantainneach do luchd-obrach, saor-thoilich, oidean agus com-pàirtichean, ann an co-rèir ri Poileasaidh Gàidhlig Fèisean nan Gàidheal, taic bhon Bhòrd cuideachd.

▷ **IONAD CHALUIM CHILLE ÌLE** – Fhuair Ionad

Chaluim Chille Ìle taic airson gnìomhachdan leasachaidh Gàidhlig a liubhairt ann an Ìle agus Diùra, stèidhichte air plana gnòthachais ùr na buidhne. A' leantainn air aonta maoineachaidh bho LEADER, thug am Bòrd taic do ICCI le ath-structaradh na buidhne ann an 2009-10, a' coimhead ri Manaidsear làn-ùine fhasadh don ionad.

▷ **PRÒISEACT NAN EALAN** – Bha an taic a fhuair

Pròiseact nan Ealan airson an cuideachadh mar phrìomh thagraiche do na h-ealain Ghàidhlig ann an Alba, agus cuideachadh dèanadach is comhairle a sholarachadh gus pròiseactan ùra a thoirt gu buil, gu h-àraid aig ìre coimhearsnachd agus ann an co-obrachadh mar a ghabhas dèanamh, le tionnsgnaidhean pileit nan *Iomairtean Gàidhlig*. A thuilleadh air an sin, taic do phròiseactan leasachaidh luchd-èisteachd, raon de phròiseactan stèidhichte air ceòl a' gabhail a-steach sgrìobhadh òrain sna sgoiltean, agus taic leantainneach do na pròiseactan mòr-thaisbeanaidh eadar-nàiseanta, Leabhar Mòr na Gàidhlig agus Hiort. Bha Hiort na phrìomh thaisbeanadh aig teis meadhain Fèis Eadar-nàiseanta Dhùn Èideann 2009 agus tharraing e mòran sluaigh fhad 's a bha e a' ruith ann an Taigh-cluiche na Fèise. Tha Pròiseact nan Ealan a' leantainn air adhart a' coileanadh pàirt iomlan ann am buileachadh Ro-Innleachd Nàiseanta nan Ealan Ghàidhlig ann an com-pàirteachas le buidhnean ealan Gàidhlig eile.

▷ **STÒRLANN NÀISEANTA NA GÀIDHLIG** –

Fhuair Stòrlann taic airson cosgaisean ruith na buidhne gus stuthan a leasachadh agus a thoirt gu buil a chuidicheadh ann an liubhairt foghlam Gàidhlig, gu h-àraid aig ìrean bun-sgoile agus àrd-sgoile. A bharrachd air an sin, sholarach maoineachadh bhon Bhòrd trèanadh agus taic do luchd-obrach Stòrlann agus proifeiseantaich foghlaim eile gus dèanamh cinnteach à solar leantainneach de stuthan taic àrd-ghnèitheach agus buntainneach.

▷ **TAIC** – Fhuair TAIC maoineachadh airson

cosgaisean ruith leantainneach na buidhne agus gus cuideachadh le bhith a' tarraing a-steach maoinean a bharrachd bho bhuidhnean eile. Bha am maoineachadh a' solarachadh taic airson fàs an àireamh a' frithealadh seirbheisean tràth bhliadhnach agus leudachadh ann an cothroman ùra, leithid an iomairt *Gàidhlig san Dachaigh*.

Gaelic Rings

Penning their experiences as they travelled on journeys throughout the Hebridean islands and West Highland mainland, several writers have produced an enchanting pocket size book fittingly titled 'The Gaelic Rings'.

Promoting the richness of the Gaelic language and culture, the Gaelic Rings are based on Caledonian MacBrayne's Island Hopscotch® routes, taking in the islands from Islay to Lewis and the mainland area from Kennacraig to Ullapool.

The Gaelic Rings was the centrepiece of a new Gaelic event at the Aye Write Book Festival in Glasgow in 2009.

Taic Freumhan Coimhearsnachd

In May 2009, Bòrd na Gàidhlig launched its Taic Freumhan Coimhearsnachd fund again.

This was the second annual round of a three-year programme to support community organisations, voluntary groups, small businesses and other organisations seeking to promote Gaelic language activities in communities across Scotland.

66 successful new applications amounting to £99,730 were approved in this year's round of Taic Freumhan Coimhearsnachd. This was in addition to the funding approved for projects continuing from the previous year. A further £197,270 was approved for groups carrying out the second year of their projects in 2009-10.

Examples of organisations which received funding assistance through Taic Freumhan Coimhearsnachd included playgroups in Sleat, Bonar Bridge and Aberdeen. A Gaelic after-school youth club at Plockton High School, Gaelic youth drama workshops in the Glasgow area run by the Theatre group Tog-I and cookery classes in Gaelic at Àrainn Shuaineart all received support for their activities. Funding was provided for Gaelic in the Home classes in Uist and Dunoon and for classes for parents of the Edinburgh Playgroup. Learning weeks run by Co-chomunn na Pàirc and by Stòras Uibhist also received financial assistance.

Colmcille

Bòrd na Gàidhlig in conjunction with Foras na Gaeilge assumed responsibility for the Colmcille initiative and towards the end of the year arrangements were in hand to appoint a new Co-ordinator and Development Officer, both posts which will come under the line management of Bòrd na Gàidhlig.

Under the auspices of Colmcille, language courses in Gàidhlig and Gaeilge were held in the summer at Sabhal Mòr Ostaig and Ionad Chaluum Chille Ile. The courses provided Gaelic and Gaeilge speakers the chance to come together to improve their skills in each other's language as well as helping to raise awareness of the shared Gaelic heritage, language and culture of Northern Ireland, Scotland and the Republic of Ireland.

Colmcille supported the Senior Shinty/Hurling International and the Gaelic-speaking Scottish shinty squad in 2009 to raise awareness of the Gaelic language as well as bringing together the Gaelic speakers of Scotland and Ireland.

Colmcille again supported Ri Chèile, an annual public speaking event in Scottish and Irish Gaelic for junior secondary level pupils. A total of £63,000 was paid out to 16 bodies for a variety of cultural, heritage and language projects which promote and develop the aims of Colmcille.



Cearcaill na Gàidhlig

A' sgrìobhadh mu na thachair agus na rinn iad fhad 's a bha iad a' siubhal air feadh eileanan Innse Gall agus tìr-mòr na Gàidhealtachd an Iar, tha sgrìobhadairean air leabhar pòcaid fìor inntinneach a thoirt gu buil, leis an tìotal fhreagarrach 'Cearcaill na Gàidhlig'.

Ag adhartach saidhbhreas cànan is cultar na Gàidhlig, tha Cearcaill na Gàidhlig stèidhichte air slighean Hopsotch® Caledonian Mhìc a' Bhruthainn tro na h-eileanan, a' gabhail a-steach Ìle gu Leòdhas agus air tìr-mòr bho Cheann na Creige gu Ulapul.

Bha na Cearcaill Gàidhlig air an taisbeanadh aig teis meadhain tachartas ùr Gàidhlig aig Fèis Leabhraichean Aye Write ann an Glaschu ann an 2009.

Taic Freumhan Coimhearsnachd

Sa Chèitean 2009, chuir Bòrd na Gàidhlig maoin Taic Freumhan Coimhearsnachd air bhog a-rithist.

B' e seo an dàrna cuairt bhliadhnail de phrògram trì-bliadhna airson taic do bhuidhnean coimhearsnachd, buidhnean saor-thoileach, gnothachasan beaga agus buidhnean eile a' sireadh taic gus gnìomhachdan ann an Gàidhlig adhartachadh ann an coimhearsnachdan air feadh Alba.

Chaidh aonta a chur ri 66 iarrtasan ùra de luach £99,730 a bha soirbheachail ann an cuairt na bliadhna seo de Taic Freumhan Coimhearsnachd. Bha seo a thuilleadh air a' mhaoineachadh a chaidh aontachadh do phròiseactan a bha a' dol bhon bhliadhna roimhe sin. Chaidh aonta a chur ri £197,270 a bharrachd do bhuidhnean a bha a' coileanadh na dàrna bliadhna de am pròiseactan ann an 2009-10.

Am measg eisimpleirean de bhuidhnean a fhuair taic maoinichaidh tro Taic Freumhan Coimhearsnachd bha cròileagain ann an Slèite, Drochaid a' Bhanna agus Obar Dheathain. Fhuair club òigridh an dèidh sgoile ann an Àrd-Sgoil a' Phluic, bùithtean-obrach dràma Gàidhlig do dh'òigridh ann an sgìre Ghlaschu air an ruith leis a' bhuidheann Dràma Tog-I agus clasaichean

còcaireachd ann an Gàidhlig ann an Àrainn Shuaineart, uile taic do na gnìomhachdan aca. Chaidh maoinichadh a sholarachadh do chlasaichean Gàidhlig san Dachaigh ann an Uibhist agus Dùn Omhain agus airson clasaichean do phàrantan Cròileagan Dhùn Èideann, agus fhuair seachdainean Ionnsachaidh air an ruith le Co-chomunn na Pàirce agus le Stòras Uibhist taic ionmhais cuideachd.

Colmcille

Ghabh Bòrd na Gàidhlig ann an co-nasg ri Foras na Gaeilge thairis uallach airson iomairt Cholmcille agus faisg air deireadh na bliadhna chaidh cùisean a chur an òrdugh gus Co-òrdanaiche agus Oifigear Leasachaidh ùr fhasadh, leis an dà dhreuchd a' tighinn fo stiùireadh dìreach bho Bhòrd na Gàidhlig.

Fo stiùireadh Cholmcille, chaidh cùrsaichean cànan Gàidhlig is Gaeilge a chumail ann an Sabhal Mòr Ostaig agus ann an Ionad Chaluim Chille Ìle. Thug na cùrsaichean cothrom do luchd-labhairt na Gàidhlig is na Gaeilge a thighinn còmhla gus feabhas a chur air an sgilean ann an cànan chàch-a-chèile, a thuilleadh air a bhith a' cuideachadh le togail mothachadh don dualchas, don chànan agus don chultar Ghàidhlig a tha choinnte eadar Èirinn a Tuath, Alba agus Poblachd na h-Èireann.

Chuir Colmcille taic ris an Àrd-Gheama Eadar-nàiseanta Camanachd/Iomain Èireannach agus sgioba iomain Ghàidhlig na h-Alba ann an 2009, gus mothachadh a thogail don Ghàidhlig a thuilleadh air a bhith a' toirt còmhla luchd-labhairt Gàidhlig na h-Alba is na h-Èireann.

A-rithist, chuir Colmcille taic ri Rì Chèile, tachartas deasbaid poblach bliadhnail ann an Gàidhlig is Gaeilge do dhaoine òga aig ìre toisich na h-àrd-sgoile. Chaidh £63,000 gu h-ìomlan a phàigheadh a-mach do 16 buidhnean airson diofar phròiseactan cultair, dualchais agus cànan, a tha ag adhartachadh agus a' leasachadh amasan Cholmcille.

Education & Learning

There was a continued annual growth in the number of pupils accessing Gaelic Medium education. During 2009-2010 there were 851 children accessing early years Gaelic provision across Scotland and 2256 pupils attending Gaelic Medium primary education – an increase of 50 pupils compared to 2008-2009.

Local authorities recorded an increase in the number of pupils studying Gaelic (Fluent Speakers) as a subject in secondary schools. This year, 1030 pupils took Gaelic in comparison to 981 in 2008-2009. In addition, 390 pupils studied a range of subjects through the medium of the Gaelic. It was encouraging that 36 pupils sat the standard grade exams in subjects other than Gaelic (geography, history and mathematics), through the medium of Gaelic in 2009-10. This increase was mainly in Glasgow and Inverness demonstrating the benefits of the dedicated Gaelic schools in these two cities.

There was also an increase in the numbers of pupils studying Gaelic for Learners in secondary schools throughout the country. The numbers learning Gaelic rose from 2,813 in 2008-2009 to 2,824 in 2009-10.

Up to 6,500 primary pupils across the country had the opportunity to experience Gaelic under the Gaelic Language in the Primary School (GLPS) initiative. This initiative is having an impact on the numbers who are taking Gaelic in the secondary schools.

In August 2009, the then Minister for Gaelic, Michael Russell MSP announced that Highland Council would receive £1.5million to increase Gaelic Medium Education in the area from the Gaelic Schools Capital Fund. The funding was allocated to help the local authority establish two stand-alone Gaelic schools in Portree and Fort William.

A number of research projects and surveys on Gaelic education were undertaken during 2009-2010. The Scottish Government, in partnership with Bòrd na Gàidhlig, undertook a review of Gaelic Early Years Education.

The Gaelic Secondary Curriculum Design Working Group presented the Gaelic Medium Secondary Curriculum proposals to Bòrd na Gàidhlig in December 2009. A consultation on the document was subsequently launched, and feedback on the



proposals were requested by the end of February 2010. Discussions on how best to implement these recommendations will follow in 2010.

In October 2009, the Gaelic Teacher Recruitment Working Group issued a report on Recruitment, Education and Supply, the recommendations of which are being addressed by the Teacher Recruitment Officer. Funding for 45 applications for assistance for Gaelic students was approved in the course of the year by Bòrd na Gàidhlig and Comunn na Gàidhlig.



Foghlam & Ionnsachadh

Bha fàs leantainneach bliadhnaile anns an àireamh de sgoilearan ag inntrigeadh Foghlam Tron Ghàidhlig. Rè 2009-2010 bha 851 neach-cloinne ag inntrigeadh solar tràth bhliadhnaichean Gàidhlig air feadh Alba agus bha 2256 sgoilear a' frithealadh foghlam bun-sgoile tron Ghàidhlig – meudachadh de 50 sgoilear ann an coimeas ri 2008-2009.

Chlàr ùghdarrasan ionadail meudachadh san àireamh a' sgrùdadh Gàidhlig (Fileantaich) mar chuspair sna h-àrd-sgoiltean. Am-bliadhna, bha 1030 sgoilear a' gabhail Gàidhlig ann an coimeas ri 981 ann an 2008-2009. A thuilleadh air an sin, bha 390 sgoilear ag ionnsachadh chuspairean tro mheadhan na Gàidhlig. Bha e misneachail gun do shuidh 36 sgoilear na deuchainnean aig ìre choitcheann ann an cuspairean eile seach Gàidhlig (cruinn-eòlas, eachdraidh agus matamataig) tron Ghàidhlig ann an 2009-10. Bha a' mheudachadh seo gu ìre mhòr ann an Glaschu agus Inbhir Nis, a' taisbeanadh nam buannachdan co-cheangailte ri sgoiltean gu tur Gàidhlig anns an dà bhaile sin.

Bha meudachadh cuideachd anns an àireamh de sgoilearan ag ionnsachadh Gàidhlig do Luchd-ionnsachaidh anns na h-àrd-sgoiltean air feadh na dùthcha. Dh'èirich na h-àireamhan ag ionnsachadh Gàidhlig bho 2,813 ann an 2008/2009 gu 2,824 ann an 2009-10.

Bha cothrom aig suas ri 6,500 sgoilear bun-sgoile air feadh na dùthcha air Gàidhlig ionnsachadh fon iomairt Gàidhlig sa Bhun-sgoil (GLPS). Tha buaidh aig an iomairt seo air na h-àireamhan a tha a' gabhail Gàidhlig sna h-àrd-sgoiltean.

San Lùnastal 2009, dh'ainmich Ministear na Gàidhlig a bh' ann aig an àm, Micheal Ruiseal BPA, gum faigheadh Comhairle na Gàidhealtachd £1.5millean bho Mhaoin Calpa nan Sgoiltean Gàidhlig, airson Foghlam Tron Ghàidhlig a leudachadh san sgìre. Chaidh am maoineachadh a riarachadh gus an t-ùghdarras ionadail a chuideachadh le dà sgoil Ghàidhlig fa leth a stèidheachadh ann am Port Rìgh agus sa Ghearasdan.

Chaidh àireamh de sgrùdaidhean agus de rannsachaidhean air foghlam Gàidhlig a ghabhail os làimh rè na bliadhna 2009-2010. Ghabh Riaghaltas na h-Alba, ann an com-pàirteachas le Bòrd na Gàidhlig, ath-sgrùdadh os làimh air Foghlam Gàidhlig Tràth Bhliadhnaichean.

Chuir Buidheann Obrach Dealbhadh Curraicealam Gàidhlig Àrd-sgoiltean molaidhean air Churraicealam nan Àrd-sgoiltean Gàidhlig gu Bòrd na Gàidhlig san Dùbhlachd 2009. Chaidh co-chomhairle air an sgrìobhainn a chur air bhonn às dèidh sin agus chaidh fiosrachadh iarraidh air ais mu na molaidhean ro dheireadh a' Ghearrain 2010. Bidh deasbad air an t-slighe as fheàrr a thaobh nam molaidhean sin a chur an sàs, a' leantainn ann an 2010.

San Dàmhair 2009, chuir Buidheann Obrach Trusaidh Luchd-teagaisg Gàidhlig a-mach aithisg air Trusadh, Foghlam agus Solar, agus tha na molaidhean bhon aithisg sin gan coileanadh leis an Oifigeir Trusaidh Luchd-teagaisg. Tro Sgeama Taic nan Oileanaich, chaidh 45 iarrtas aontachadh eadar am Bòrd agus CnaG.

Chaidh DVD airson taic a thoirt do phàrantan is clann òg a tha ag ionnsachadh Gàidhlig, a thoirt gu buil san Dàmhair 2009, le Comhairle Earra-Ghàidheal is Bhòid le taic bho Bhòrd na Gàidhlig. Chaidh an DVD, a tha cuimsichte air a' bhuidheann ro-sgoile aois 0-5, a chur ri chèile le Mòr Media agus Sealladh TBh, agus tha e a' nochdadh pupaid leis an ainm *Cabag* a tha a'

A new DVD to support parents and young children who are learning Gaelic was produced by Argyll & Bute Council with support from Bòrd na Gàidhlig in October 2009. The DVD, which is aimed at the 0-5 pre-school age group, was compiled by Mòr Media and Sealladh TV, and features a puppet called *Cabag* who sings songs and tells stories. The DVD was distributed to Gaelic schools at the beginning of the year, in time for them to be issued to parents registering their children for Gaelic Education for the forthcoming school session.

Bòrd na Gàidhlig supported the project "*Air Iomlaid*", which encourages links between Gaelic Medium Pupils in Sleat Primary School in Skye and pupils in the Gaelic Medium Unit in Tollcross Primary in Edinburgh through the use of art.

A new bilingual leaflet explaining the success and benefits of Gaelic education in Scotland was launched at the Royal National Mòd in Oban in 2009. Bòrd na Gàidhlig made the leaflet available to inform parents of the opportunities which exist at all levels of the Scottish educational system. The leaflet will also help learners of Gaelic identify ways in which they can enhance their language learning and oral skills with a view to fluency in the shortest time possible.

Bòrd na Gàidhlig held its second Gaelic Probationary Teachers Seminar in June 2009. Eleven primary probationary teachers and two probationary secondary Gaelic teachers embarked on their first year of teaching in August 2009.

At the beginning of 2010, Bòrd na Gàidhlig initiated a campaign in *End of Term* magazine, to promote future career opportunities in Gaelic, information on how to learn Gaelic to how to promote Gaelic culture. There was also an opportunity for pupils to contribute Gaelic articles to the magazine, which is distributed to all Secondary Schools across the country.

The Gaelic Teacher Recruitment Officer visited a number of schools and universities, to inform and encourage pupils and students to consider the career opportunities in Gaelic Education. A number of careers events, promoting Gaelic teaching and other careers in Gaelic were also visited.





seinn òran agus ag innse sgeulachdan. Chaidh an DVD a chur a-mach gu sgoiltean Gàidhlig aig toiseach na bliadhna ann an àm airson an sgaoileadh gu pàrantan a bha a' clàradh an cuid chloinne ann am Foghlam Gàidhlig airson na bliadhna sgoile a bha ri teachd.

Chuir Bòrd na Gàidhlig taic ris a' phròiseact "*Air Iomlaid*", a bhios a' brosnachadh cheanglaichean eadar sgoilearan tron Ghàidhlig ann am Bun-sgoil Shlèite san Eilean Sgitheanach agus sgoilearan san Aonad Ghàidhlig ann am Bun-sgoil Chrois na Cise ann an Dùn Èideann, tro chleachdadh ealain.

Chaidh bileag dà-chànanach ùr, a tha a' mìneachadh soirbheachadh agus buannachdan foghlam Gàidhlig ann an Alba fhollaiseachadh aig a' Mhòd Nàiseanta Rìoghail san Òban 2009. Chuir Bòrd na Gàidhlig a' bhileag ri chèile gus pàrantan fhiosrachadh mu na cothroman a tha rim faotainn aig gach ìre de shiostam foghlaim na h-Alba. Cuidichidh a' bhileag luchd-ionnsachaidh na Gàidhlig le bhith a' comharrachadh dhòighean sam faod iad an cuid ionnsachaidh agus an sgilean labhairt àrdachadh, a' coimhead ri bhith fileanta anns an ùine as giorra a ghabhas dèanamh.

Chùm Bòrd na Gàidhlig an dàrna Co-labhairt do Luchd-teagaisg Gàidhlig Fo-dhearbhadh san Ògmhios 2009. Thòisich a h-aon deug luchd-teagaisg fo-dhearbhadh bun-sgoile agus dà neach-teagaisg fo-dhearbhadh àrd-sgoile Gàidhlig sa chiad bhliadhna teagaisg aca san Lùnastal 2009.

Aig toiseach 2010, thòisich Bòrd na Gàidhlig air iomairt anns an iris *End of Term*, gus cothroman cosnadh ann an Gàidhlig san àm ri teachd a chur air adhart, agus fiosrachadh air dòighean ionnsachaidh Gàidhlig agus cultar na Gàidhlig adhartachadh. Bha cothrom ann cuideachd do sgoilearan artaigilean Gàidhlig a chur a-steach don iris a tha air a sgaoileadh gu na h-Àrd-sgoiltean uile air feadh na dùthcha.

Thadhail Oifigear Trusaidh Luchd-teagaisg Gàidhlig air àireamh de sgoiltean agus oilthighean, gus sgoilearan agus oileanaich fhiosrachadh agus a bhrosnachadh a thaobh beachdachadh air na cothroman cosnadh ann am Foghlam Gàidhlig. Chaidh tadhal cuideachd air àireamh de thachartasan dreuchd-beatha a bha ag adhartachadh teagasg tron Ghàidhlig, agus dreuchdan eile ann an Gàidhlig.

Campaigns

The success of BBC Alba since its establishment in September 2008 is testimony to the unique and effective collaboration between the BBC and MG Alba. Bòrd na Gàidhlig believes that the future success of the channel is dependent on two key actions: making BBC Alba available on Freeview with immediate effect and increasing the funding available to BBC Alba to enable it to sustain and develop its programming. The involvement of MG Alba is crucial in ensuring the successful implementation of *Ginealach ùr na Gàidhlig*.

In its submission on the review of BBC Alba in January 2010, the Bòrd urged the BBC Trust to support BBC Alba by recommending immediate transmission of the channel on Freeview with increased resources to enhance and develop the service output.

The creation of a new generation of Gaelic speakers is dependent on attracting and retaining young people and the Bòrd believes that BBC Alba has a crucial role in ensuring this happens.

NPLD

Bòrd na Gàidhlig is a full member of the Network Partnership for Linguistic Diversity (NPLD). The Network has as its goal to be a voice for and to represent at the European level the promotion of linguistic diversity. To accomplish this goal, the Network exchanges information and experiences regarding policy making on linguistic diversity at the European, national and regional level of governance through collaboration and partnership with its members.

European Charter for Regional or Minority Languages

The Bòrd gave evidence to the Council of Europe's Committee of Experts in September 2009 on the progress with the implementation of the Charter in respect of Gaelic. The Bòrd has a statutory duty to monitor the implementation of the Gaelic commitments in the Charter and the subsequent Monitoring Report adopted by the Committee in November 2009 made recommendations to the UK Government on the need to strengthen Gaelic Education through the training of teachers and the production of teaching and learning materials.





Iomairtean

Tha soirbheachadh BBC Alba bho chaidh a stèidheachadh anns an t-Sultain 2008, na theisteanas don cho-obrachadh èifeachdach agus gun choimeas eadar am BBC agus MG Alba. Tha Bòrd na Gàidhlig a' creidsinn gu bheil soirbheachadh an t-sianal san àm ri teachd an eisimeil dà phrìomh ghniomh: BBC Alba a chur air Freeview gus a bhith èifeachdach sa mhionaid uarach agus meudachadh air a' mhaoineachadh a tha ri fhaotainn aig BBC Alba gus a dhèanamh comasach air a phrògramadh a chumail suas agus a leasachadh. Tha e deatamach gum bi MG Alba an sàs a thaobh a bhith a' dèanamh cinnteach à soirbheachadh le buileachadh *Ginealach ùr na Gàidhlig*.

Anns an tagradh air an ath-sgrùdadh air BBC Alba san Fhaoilleach 2010, chuir am Bòrd ìmpidh air Urras a' BhBC taic a chur ri BBC Alba le bhith a' moladh an sianal a craobh-sgaoileadh sa bhad air Freeview le meudachadh ann an goireasan gus cur-a-mach na seirbheis àrdachadh agus a leasachadh.

Tha cruthachadh ginealach ùr de luchd-labhairt na Gàidhlig an crochadh air daoine òga a thàladh agus a ghleidheadh, agus tha am Bòrd a' creidsinn gu bheil àite deatamach aig BBC Alba ann an dèanamh cinnteach gun tachair seo.

NPLD

Tha Bòrd na Gàidhlig na làn bhall de Chom-pàirteachas Lionra Iomadachd Cànanach (NPLD). Tha an Lionra ag amas air a bhith na ghuth do agus adhartachadh air iomadachd cànanach a riochdachadh aig ìre Eòrpach. Gus an t-amas seo a choileanadh, bidh an Lionra ag iomlaid fiosrachaidh agus eòlasan a thaobh dealbhadh poileasaidh air iomadachd cànanach aig ìre riaghlaidh Eòrpach, nàiseanta agus roinneil, tro cho-obrachadh agus com-pàirteachas le a bhuill.

Cairt Eòrpach nan Cànanan Roinneil no nam Mion-Chànan

Thug am Bòrd seachad fianais aig Comataidh Eòlaichean Comhairle na h-Eòrpa san t-Sultain 2009 air adhartas le buileachadh na Cairte a thaobh Gàidhlig. Tha dleastanas reachdail air a' Bhòrd buileachadh nan dealasan Gàidhlig sa Chairt a sgrùdadh, agus rinn an Aithisg Sgrùdaidh an dèidh làimhe ris an deach gabhail leis a' Chomataidh san t-Samhain 2009, molaidhean do Riaghaltas na Rìoghachd Aonaichte a thaobh na feum air Foghlam Gàidhlig a neartachadh tro thrèanadh luchd-teagaisg agus stuthan teagaisg is ionnsachaidh a thoirt gu buil.

OUR PERFORMANCE IN 2009-10

Language Acquisition activities – Creating a sustainable future for Gaelic

To do this, we focused attention on the home, the education sector and adult learning.

	Priority actions	Outcomes in 2009-10
1	Implement a national publicity campaign to promote a positive image and perceptions of Gaelic and encourage the use and transmission of Gaelic in the home (in particular through the use of mygaelic.com and investigating the impact of role-models).	<i>mygaelic.com launched Feb 2009. 37,525 visits to site, 144,513 page views. 55% new visitors, 45% repeat visits.</i>
2	Monitor the implementation of the National Gaelic Education Strategy through the National Gaelic Education Steering Group.	<i>Periodic reviews ongoing. Group met 3 times to monitor implementation of the Strategy.</i>
3	Initiate action to identify opportunities for the development of new dedicated Gaelic schools.	<i>Provided advice and guidance to Local Authorities and parental groups at 7 meetings. Funding of £1.5m given to Highland Council in August for Gaelic schools in Portree and Lochaber.</i>
4	Provide the Scottish Government with advice on the disbursement of Specific Grants for Gaelic Education to local authorities.	<i>Ongoing discussions with the Government Department on implementation of the Scheme.</i>
5	Increase the number of children acquiring Gaelic in the home and establish a parental advisory scheme	<i>1030 pupils in secondary schools taking Gaelic as a subject and 390 taking other subjects through Gaelic. Programme and training supported in conjunction with Comann nam Pàrant.</i>
6	Conduct an audit of the availability and effectiveness of adult Gaelic-learning opportunities.	<i>Research initiated and outcomes under consideration.</i>
7	Develop and implement a grant-scheme to support those seeking to improve/develop language skills and monitor and review effectiveness of use of funds.	<i>Language support scheme initiated through Clì Gàidhlig's.</i>
8	Support the roll-out of Ulpan learning method and review its effectiveness.	<i>Phases 2-3 supported. Over 100 tutors trained and 1200 students enrolled.</i>
9	Action to increase the availability of learning opportunities.	<i>Implementation of research recommendations under consideration.</i>
10	Support Gaelic child-care and early years provision, and conduct a review of the sector which will identify gaps and make recommendations for improvement.	<i>851 pre-school children accessing GME. Early Years Strategy part of Ginealach ùr na Gàidhlig.</i>
11	Promote the NUJ writing course and evaluate impact and benefit.	<i>Grant scheme assistance to Sabhal Mòr Ostaig to fund 8 recruits for the course.</i>

NA CHOILEAN SINN ANN AN 2009-10

Gnìomhachdan Togail Cànan – Cruthachadh seasmhachd don Ghàidhlig san àm ri teachd

Gus seo a dhèanamh, chuimsich sinn air an dachaigh, roinn an fhoghlaim agus ionnsachadh inbheach.

	Gnìomhan prìomhachais	Builean 2009-10
1	Iomairt follaiseachd nàiseanta a chur an gnìomh gus iomhaigh agus tuigse dheimhinneach den Ghàidhlig adhartachadh, agus cleachdadh is sgaoileadh na Gàidhlig a bhrosnachadh san dachaigh (gu h-àraid tro chleachdadh mygaelic.com agus sgrùdadh air buaidh eisimpleirean leantainn).	<i>mygaelic.com follaisichte sa Ghearran 2009. 37,525 tadhailean air an làraich, 144,513 sealladh air duilleagan. 55% de luchd-tadhail ùr, 45% ath-thadhalan.</i>
2	Buileachadh Ro-Innleachd Nàiseanta Foghlam Gàidhlig a sgrùdadh tro Bhuidheann Stiùiridh Foghlam Gàidhlig Nàiseanta.	<i>Ath-sgrùdaidhean cunbhalach a' leantainn. Choinnich a' bhuidheann 3 tursan gus sgrùdadh a dhèanamh air buileachadh na Ro-Innleachd.</i>
3	Gnìomh a thòiseachadh gus cothroman a chomharrachadh a thaobh sgoiltean ùra gu tur Gàidhlig a leasachadh.	<i>Chaidh comhairle agus stiùireadh a sholarachadh do dh'Ùghdarrasan Ionadail agus buidhnean phàrant aig 7 coinneamhan. Maoineachadh de £1.5m air a thoirt do Chomhairle na Gàidhealtachd san Lùnastal airson sgoiltean Gàidhlig am Port Rìgh agus Loch Abar.</i>
4	Comhairle a sholarachadh do Riaghaltas na h-Alba a thaobh riarachadh air Tabhartasan Sònraichte airson Foghlam Gàidhlig gu ùghdarrasan ionadail.	<i>Còmhraidhean a' leantainn leis an Roinn san Riaghaltas mu bhuileachadh na Sgeama.</i>
5	An àireamh de chloinn a' togail Gàidhlig san dachaigh a mheudachadh agus sgeama comhairleachaidh phàrant a stèidheachadh.	<i>1030 sgoilear ann an àrd-sgoiltean a' gabhail Gàidhlig mar chuspair agus 390 a' gabhail chuspairean eile tron Ghàidhlig. Prògram agus trèanadh a' faotainn taic ann an co-bhonn ri Comann nam Pàrant.</i>
6	Sgrùdadh a chur an cèill air ruigsinneachd agus èifeachdas chothroman do luchd-ionnsachaidh inbheach Gàidhlig.	<i>Rannsachadh air a thòiseachadh agus builean gam beachdachadh.</i>
7	Sgeama tabhartais a leasachadh agus a chur an gnìomh gus taic a chur riuthasan a tha a' coimhead ri sgilean cànan a leasachadh / fheabhasachadh, agus sùil a chumail air agus ath-sgrùdadh a dhèanamh air èifeachdas ann an cleachdadh an airgid.	<i>Sgeama taic cànan air a thòiseachadh tro Cli Gàidhlig.</i>
8	Cuir taic ri sgaoileadh air dòigh ionnsachaidh Ulpan agus dèan ath-sgrùdadh air èifeachdas.	<i>Taic air a thoirt do ìrean 2-3. Còrr agus 100 oide air an trèanadh agus 1200 oileanach air an clàradh.</i>
9	Gnìomh gus ruigsinneachd air cothroman ionnsachaidh a mheudachadh.	<i>Beachdachadh air buileachadh molaidhean an rannsachaidh.</i>
10	Taic a chur ri solar cùram-chloinne agus tràth bhliadhnaichean, le agus ath-sgrùdadh air an earrainn, a chomharraicheas beàrnan agus molaidhean airson leasachadh a chur air adhart.	<i>851 neach-cloinne a' dol a-steach do FtG. Ro-Innleachd Tràth Bhliadhnaichean mar phàirt de Ghinealach ùr na Gàidhlig.</i>
11	Cùrsa sgrìobhaidh NUJ adhartachadh agus buaidh is buannachd a thomhais.	<i>Taic sgeama thabhartasan do Shabhal Mòr Ostaig gus 8 oileanach a mhaoineachadh air a' chùrsa.</i>

Language Usage activities – Increasing opportunities to use Gaelic

Through Gaelic Language Plans, the Bòrd seeks to increase the opportunities to use Gaelic at the community level, in the workplace, in the media, and in the arts, culture, tourism and recreation.

	Priority actions	2009-10
12	Emphasise the internal and external use of Gaelic in places of work as a priority element of the development of Gaelic Language Plans and use resulting exemplars to guide others in the public, voluntary and private sectors.	<i>Implementation of first Gaelic Language Plans and identification of good practice examples.</i>
13	Support communities to develop initiatives in partnership with others, and investigate new means by which to increase the use of Gaelic in communities and communities of interest.	<i>Developing Community strategy based on the 'Toirt Fàs air Gàidhlig' conference recommendations.</i>
14	Develop an external communications plan to increase the presence of Gaelic in print, broadcast and online media.	<i>Communications plan in the course of being completed following appointment of Communications Officer.</i>
15	Develop an awards scheme to encourage and reward Gaelic authors, and work with publishing houses to increase the output of Gaelic publications.	<i>Donald Meek Literary Award launched for 2010 and supported by Gaelic Books Council and Creative Scotland.</i>
16	Facilitate the development of a long-term Gaelic Arts strategy, and take action to support access and participation in drama and other cultural activities.	<i>Being implemented by newly appointed Gaelic Arts & Culture Officer in conjunction with Creative Scotland.</i>
17	Work with key agencies such as Visit Scotland/Event Scotland, SNH and Sportscotland to increase the profile of Gaelic in the tourism, heritage and recreation sectors.	<i>Participation in Homecoming 2009 Events. ScotRail Signage Scheme and 2014 Commonwealth Games.</i>
18	Support youth initiatives and, working with key partners, establish a Youth Forum to agree and co-ordinate the implementation of a National Gaelic Youth Strategy.	<i>300 pupils at Gaelic Schools week in Edinburgh in May 2009. BT Gaelic Debate and Ri Chèile events supported. Youth strategy to be prepared and developed.</i>
19	Promote, support (including through part-funding) and encourage the provision of Gaelic learning materials to meet demand.	<i>Support provided through Gaelic funding contracts with Acair, Gaelic Books Council, Clì Gàidhlig and Deiseal.</i>
20	In collaboration with the Scottish Funding Council and national Gaelic Further and Higher Education Working Group, identify action to increase the use of Gaelic in tertiary education.	<i>Meetings held with SFC and Working Group to initiate progress on this.</i>

Gnìomhachdan Cleachdadh Cànan – Meudachadh chothroman air Gàidhlig a chleachdadh

Tro Phlanaichean Gàidhlig, tha am Bòrd a' sireadh ri cothroman Gàidhlig a chleachdadh, a mheudachadh aig ìre coimhearsnachd, san àite obrach, sna meadhanan, agus anns na h-ealain, cultar, turasachd agus cur-seachadan.

	Gnìomhan prìomhachais	2009-10
12	Cuideam a chur air cleachdadh na Gàidhlig a-muigh 's a-staigh ann an àiteachan obrach mar phrìomh eileamaid ann an leasachadh nam Planaichean Gàidhlig, agus na h-eisimpleirean toraidh a chleachdadh gus feadhainn eile a stiùireadh anns na h-earrannan poblach, saor-thoileach agus prìobhaideach.	<i>Buileachadh nan ciad Phlanaichean Gàidhlig agus comharrachadh eisimpleirean de dheagh chleachdadh.</i>
13	Taic a chur ri coimhearsnachdan gus iomairtean a leasachadh ann an com-pàirteachas le feadhainn eile, agus rannsachadh a dhèanamh air dòighean ùra airson cleachdadh na Gàidhlig a leudachadh ann an coimhearsnachdan agus ann an coimhearsnachdan ùidhe.	<i>Leasachadh ro-innleachd coimhearsnachd stèidhichte air molaidhean bhon chomhairle 'Toirt Fàs air Gàidhlig'.</i>
14	Plana conaltraidh a-muigh a leasachadh gus làthaireachd na Gàidhlig a mheudachadh ann an clò, craoladh agus sna meadhanan air-loidhne.	<i>Plana conaltraidh an impis a bhith crìochnaichte, a' leantainn air fastadh Oifigear Conaltraidh.</i>
15	Sgeama dhuaisean a leasachadh gus ùghdaran Gàidhlig a bhrosnachadh, agus obrachadh le taighean foillseachaidh gus toradh nan fhoillseachaidhean Gàidhlig a mheudachadh.	<i>Duais Litreachais Dhòmhnail Meek air a cur am follais ann an 2010, le taic bho Chomhairle nan Leabhraichean agus Alba Chruthachail.</i>
16	Leasachadh air ro-innleachd Ealain Ghàidhlig a dhèanamh comasach, agus gnìomh a chur an cèill a chuireas taic ri ruigsinneachd agus com-pàirteachas ann an dràma agus gnìomhachdan cultarach eile.	<i>Ga bhuileachadh leis an Oifigear ùr Ealain & Cultar Gàidhlig ann an co-bhonn ri Alba Chruthachail.</i>
17	Obrachadh le prìomh bhuidhnean leithid Visit Scotland/ Event Scotland, SNH agus SpòrsAlba gus iomhaigh na Gàidhlig a mheudachadh ann an turasachd, dualchas agus cur-seachadan.	<i>Com-pàirteachas ann an tachartasan Tilleadh Dhachaigh 2009. Sgeama Soidhneachd ScotRail agus Geamannan a' Cho-Fhlaitheis 2014.</i>
18	Taic a chur ri iomairtean òigridh, agus ag obair le prìomh chom-pàirtichean, Fòram Òigridh a stèidheachadh gus buileachadh na Ro-Innleachd Òigridh Ghàidhlig Nàiseanta aontachadh agus a cho-òrdanachadh.	<i>300 sgoilear aig seachdain nan Sgoiltean Gàidhlig ann an Dùn Èideann sa Chèitean 2009. Taic air a chur ri Deasbad Gàidhlig BT agus tachartasan Ri Chèile. Ro-Innleachd Òigridh ri ullachadh agus ri leasachadh.</i>
19	Adhartaich, cuir taic ri (a' gabhail a-steach pàirt maoinachaidh) agus brosnach solar stuthan ionnsachaidh Gàidhlig, gus an t-iarrtas a choileanadh.	<i>Taic air a sholarachadh tro chùmhnanntan maoinachaidh Gàidhlig le Accair, Comhairle nan Leabhraichean, Cli Gàidhlig agus Deiseal.</i>
20	Co-obrachadh le Comhairle Maoinachaidh na h-Alba (SFC) agus le Buidheann Obrach Foghlam Adhartach is Àrd-Ìre nàiseanta, gus gnìomh a chomharrachadh airson cleachdadh na Gàidhlig a mheudachadh ann an foghlam as dèidh àrd-sgoile.	<i>Còmhraidhean air a chumail le SFC agus a' bhuidheann obrach airson gnìomhan freagarrach a chomharrachadh.</i>

Language Status activities – Creating a positive image for Gaelic

Increasing the visibility and audibility of Gaelic to enhance its recognition and to create a positive image for Gaelic through the development of Gaelic Language Plans.

	Priority actions	2009-10
21	Use the leverage of Gaelic Language Plans to increase the use of Gaelic within and by public and other bodies.	<i>Ongoing implementation and monitoring of statutory Gaelic Language Plans.</i>
22	Require the development of Gaelic Language Plans (GLPs) by public authorities and support their development.	<i>Online good-practice and resource and advice notes, as well as Workshops to be developed.</i>
23	Target the Gaelic Language Act Implementation Fund (GLAIF) to support implementation of GLPs.	<i>Fund's operation and effectiveness monitored periodically.</i>
24	Monitor and review implementation of GLPs and use of funds provided through GLAIF.	<i>Monitoring undertaken by Plans Committee with periodic Progress Reports and research initiated.</i>
25	Increase the profile and prestige of Gaelic through a national Annual Awards Programme.	<i>Sàr Ghaidheal Annual Award established and Gaelic Communities Award Schemes launched.</i>
26	Encourage and support the development of a multi-media Gaelic course for learners of Gaelic which utilises the new Gaelic Digital Service and online opportunities.	<i>Needs analysis undertaken in collaboration with BBC Alba.</i>
27	Support the promotion of training and career opportunities through Gaelic and stimulate recruitment activity to match current and future demand for GME teachers.	<i>Gaelicteaching.com reviewed and updated. Collaborating with Skills Development Scotland to raise the profile of Gaelic in their activities. Participated in Careers Fairs and Schools/College/University Careers Events.</i>
28	Ensure that the development of key areas of public policy takes account of the needs of Gaelic development through the provision of advice to Ministers and public bodies.	<i>Being pursued through GLPs, Ministerial meetings, representations, Seminars/Conferences and responses to relevant consultations.</i>
29	Take action to maintain and increase external links and international relationships.	<i>Participation in national, European and international events and Study Visits through NPLD, Colmcille and Highlands & Islands Convention.</i>

Gnìomhachdan Inbhe Cànan – Cruthachadh ìomhaigh dheimhinneach don Ghàidhlig

Meudachadh faicsinneachd agus osgarrachd na Gàidhlig airson àrdachadh aithne agus ìomhaigh dheimhinneach don Ghàidhlig a chruthachadh tro leasachadh nam Planaichean Gàidhlig.

	Gnìomhan prìomhachais	2009-10
21	Cumhachd nam Planaichean Gàidhlig a chur an gnìomh gus cleachdadh na Gàidhlig a mheudachadh air an taobh a-staigh do agus le buidhnean poblach is buidhnean eile.	<i>Buileachadh agus sgrùdadh leantainneach air Planaichean Gàidhlig reachdail.</i>
22	Leasachadh air Planaichean Gàidhlig a bhith riatanach bho ùghdarrasan ionadail agus taic a chur ri an leasachadh.	<i>Deagh chleachdadh air-loidhne agus notaichean ghoireasan is comhairle, a thuilleadh air Bùithtean-obrach rin leasachadh.</i>
23	Cuimseachadh air Maoin Buileachaidh Achd na Gàidhlig (GLAIF) gus taic a chur ri buileachadh nam Planaichean Gàidhlig.	<i>Sgrùdadh cunbhalach air obrachadh agus èifeachdas na maoin.</i>
24	Sgrùdadh agus ath-sgrùdadh a dhèanamh air buileachadh nam Planaichean Gàidhlig agus cleachdadh an airgid air a sholarachadh tro GLAIF.	<i>Sgrùdadh air a ghabhail os làimh le Comataidh nam Planaichean le Aithrisean Adhartais cunbhalach agus rannsachadh air a thòiseachadh.</i>
25	Ìomhaigh agus inbhe na Gàidhlig a mheudachadh tro Phrògram Dhuaisean Bliadhnail nàiseanta.	<i>Duais Bhliadhnail Sàr Ghaidheal air a stèidheachadh agus Sgeama Dhuaisean Choimhearsnachdan Gàidhlig air a cur air bhog.</i>
26	Brosnachadh agus taic do leasachadh air cùrsa Gàidhlig ioma-mheadhan do luchd-ionnsachaidh, a bhios a' cleachdadh na Seirbheis ùr Didseatach Ghàidhlig agus cothroman air-loidhne.	<i>Anailis fheumalachdan air a ghabhail os làimh ann an co-obrachadh le BBC Alba.</i>
27	Taic a chur ri adhartachadh air trèanadh agus cothroman cosnaidh tro Ghàidhlig agus gnìomhachd trusaidh a spreagadh gus a bhith freagarrach don iarrtas làithreach agus teachdail, mu choinneamh luchd-teagaisg FtG.	<i>Gaelicteaching.com air ath-sgrùdadh agus air ùrachadh. Co-obrachadh le Leasachadh Sgilean Alba gus ìomhaigh na Gàidhlig a thogail nan gnìomhachdan. Com-pàirteachadh ann am Fèill Dhreuchdan-Beatha agus Tachartasan Dhreuchdan Sgoiltean/Colaiste/Oilthigh.</i>
28	A dhèanamh cinnteach gu bheil leasachadh air prìomh phàirtean de phoileasaidh poblach a' gabhail cunntas air feumalachdan leasachaidh Gàidhlig, tro bhith a' solarachadh comhairle do Mhinistearan agus do bhuidhnean poblach.	<i>A' leantainn air tro GLPs, coinneamhan Ministrealach, riochdachaidhean, Co-chonaltraidhean/Co-labhairtean agus freagairtean do cho-chomhairlean iomchaidh.</i>
29	Cuir gnìomh an cèill gus ceanglaichean a-muigh agus dàimhean eadar-nàiseanta a chumail suas agus a mheudachadh.	<i>Com-pàirteachadh ann an tachartasan nàiseanta, Eòrpach agus eadar-nàiseanta agus Cuairtean Sgrùdaidh tro NPLD, Colmcille agus Co-fhlaitheis na Gàidhealtachd is nan Eilean.</i>

Language Corpus activities

Developing a standardised language, which is popular, well used and relevant.

	Priority actions		2009-10
30	Commission a national language use and attitudinal survey.		<i>Language use and survey commissioned and results being considered.</i>
31	Take action to improve the relevance and consistency of Gaelic through facilitating the establishment of a virtual Gaelic Language Academy.		<i>Suitable structure and remit being investigated by Research Committee with a view to establishing an interim structure.</i>
32	Review the availability of translation services and take necessary actions to improve quality and accessibility of translation services across the country.		<i>Review of existing translation provision undertaken and recommendations to be formulated.</i>
33	Establish a Research Committee to provide baseline data and to improve the availability and useage of accurate research (and evaluation) information to inform future policy and Plans.		<i>Soillse project funding provided with a view to project launch in Spring 2010.</i>
34	Encourage and support the research and interpretation of Gaelic heritage and history.		<i>Research undertaken by Lews Castle College to catalogue existing community heritage archives.</i>

Gnìomhachdan Corpas Cànain

Leasachadh cànan cunbhalaichte, a tha air a mheas, air a dheagh chleachdadh agus buntainneach.

	Priority actions	2009-10
30	Sgrùdadh suirbhìdh nàiseanta a bharantachadh air cleachdadh agus seasamh cànain.	<i>Suirbhìdh cleachdadh cànain barantaichte agus toraidhean gam beachdachadh.</i>
31	Gnìomh a chur an cèill gus feabhas a chur air buntainneachd agus cunbhalachd na Gàidhlig tro bhith ga dhèanamh comasach Acadamaidh Gàidhlig mas fhìor a stèidheachadh.	<i>Structar freagarrach agus raon-dleasanais ga rannsachadh leis a' Chomataidh Rannsachaidh, le dùil structar eadar-amail a stèidheachadh.</i>
32	Ath-sgrùdadh a dhèanamh air ruigsinneachd air seirbheisean eadar-theangachaidh, agus na gnìomhan riatanach a chur an cèill gus gnè agus ruigsinneachd air seirbheisean eadar-theangachaidh air feadh na dùthcha a leasachadh.	<i>Ath-sgrùdadh air solar eadar-theangachaidh a th' ann ga ghabhail os làimh agus molaidhean rin cur ri chèile.</i>
33	Comataidh Rannsachaidh a stèidheachadh gus dàta bunaiteach a sholarachadh, agus ruigsinneachd is cleachdadh air fiosrachadh rannsachaidh ceart (agus luachadh) a leasachadh, gus poileasaidh agus Planaichean san àm ri teachd fhiosrachadh.	<i>Maoineachadh pròiseact Soillse air a sholarachadh, a' coimhead ris a' phròiseact a thoirt am follais as t-Earrach 2010.</i>
34	Brosnachadh agus taic a chur ri rannsachadh agus mineachadh air dualchas is eachdraidh Gàidhlig.	<i>Rannsachadh air a ghabhail os làimh le Colaisde a' Chaisteil gus tasglannan dualchais coimhearsnachd a th' ann a chlàradh.</i>

aithisg agus cuimntasan



BÒRD NA
GÀIDHLIG

deireadh bliadhna 31 màrt 2010



CONTENTS

Aithris a' Bhùird Stiùiridh.....	38
Cùl-fhiosrachaidh Reachdail.....	38
Prìomh Ghnìomhachdan	38
Coileanadh Ionmhasail.....	38
Seilbhean Calpa sa Bhliadhna	39
Tiodhlacan agus Tabhartasan Carthannach.....	40
Call, Pàighidhean Sònraichte agus Dubhadh Às	40
Tachartasan Co-cheangailte ri Dàta Pearsanta	40
Neo-làthaireachd Tinneis	40
Poileasaidh Pàigheadh Sholaraichean.....	40
Targaidean Ionmhasail	40
Aonadh Airgid na h-Eòrpa	41
Fastadh Luchd-sgrùdaidh.....	41
Sgaoileadh Fiosrachadh do Luchd-sgrùdaidh.....	41
Cùisean Riaghlaidh Corporra	41
Modhan Strì eadar Com-pàirtean	41
Buill a' Bhùird.....	42
Àrd-Sgioba Stiùiridh 2009-10	44
Comataidhean a' Bhùird	44
Aithisg Ìocaidd.....	45
Aithris Dleastanasan an Oifigeir Chunntachail	47
Aithris In-Smachd.....	48
Aithisg an Neach-sgrùdaidh Neo-eisimeileach	50
Aithris Cosgais Obrachaidh.....	52
Aithris Suidheachadh Ionmhasail.....	53
Aithris Sruthan Airgid	54
Aithris Atharrachaidhean ann an Cothromachd Luchd-pàighidh Chisean	55
Notaichean do na Cunntasan	56
Stiùireadh Chunntasan	75

AITHRIS A' BHÙIRD STIÙIRIDH

Tha Bòrd na Gàidhlig a' nochdadh na h-aithisg bhliadhnail agus nan cunntasan airson na bliadhna 1 Giblean 2009 gu 31 Màrt 2010. Tha na cunntasan air an ullachadh ann an cruth a' dh'àithn Ministearan na h-Alba ann an co-chòrdadh ri Earrann 8 de Achd na Gàidhlig (Alba) 2005.

CÙL-FHIOSRACHAIDH REACHDAIL

Tha Bòrd na Gàidhlig air a stèidheachadh agus air a stiùireadh sa chiad àite leis na h-earrannan buntainneach ann an Achd na Gàidhlig (Alba) 2005 ("an Achd").

PRÌOMH GHNÌOMHACHDAN

'S e prìomh ghnìomhachdan Bhòrd na Gàidhlig:

(a) àrdachadh, agus a' comasachadh àrdachadh air —

▷ cleachdadh agus tuigse den Ghàidhlig; agus

▷ foghlam Gàidhlig agus cultar Gàidhlig.

(b) comhairleachadh (an dèidh iarrtas no nuair a bhios e freagarrach) Ministearan na h-Alba, buidhnean poblach agus daoine eile a tha a' cur an cèill ghnìomhan poblach a thaobh cùisean co-cheangailte ri cànan na Gàidhlig, foghlam Gàidhlig agus cultar Gàidhlig.

(c) comhairleachadh (an dèidh iarrtas) daoine eile air cùisean co-cheangailte ri cànan na Gàidhlig, foghlam Gàidhlig agus cultar Gàidhlig.

(d) sgrùdadh agus ag aithris do Mhinistearan na h-Alba air buileachadh na Cairt Eòrpaich airson Cànanan Roinneil no Mion-chànanan den cheann-latha 5 Samhain 1992, ann an co-cheangal ri Gàidhlig.

Tha na dleasan a tha air am buileachadh air a' Bhòrd leis an Achd, rin cur an cèill ag amas air tèarainteachd fhaotainn do dh'inbhe na Gàidhlig mar chànan oifigeil ann an Alba, a' dleasadh spèis co-ionnan ri Beurla tro —

1) mheudachadh na h-àireimh de dhaoine aig a bheil comas air Gàidhlig a labhairt agus a thuigsinn;

2) bhrosnachadh cleachdadh agus tuigse don Ghàidhlig; agus

3) a' comasachadh ruigsinneachd air a' Ghàidhlig agus air a' chultar Ghàidhlig, ann an Alba agus àiteachan eile.

COILEANADH IONMHASAIL

Thar-shealladh den Bhliadhna

Bha còrr de £135,299 aig Bòrd na Gàidhlig (2009 – còrr £33,138) airson na bliadhna. 'S e seo an diofar eadar a' chosgais lom airson na bliadhna de £5,323,701 (2009 - £5,488,362) mar a chithear ann an Aithris Cosgais Obrachaidh agus am maoineachadh a fhuair bho Riaghaltas na h-Alba de £5,459,000 (2009 - £5,521,500).

Tha Leabhar-làimhe an Aithris Ionmhasail (*FReM 2009/10*) a tha air a libhrigeadh le Roinn an Ionmhais a' mineachadh cruth nan cunntasan bliadhnail. Tha Tabhartas-gus-Cuideachadh ("GIA") air a ghabhail a-steach sa Mhaoin Choitcheann anns an aithris air an t-suidheachadh ionmhasail seach air a ghabhail a-steach don Aithris Cosgais Obrachaidh airson na bliadhna. Tha teachd-a-steach sam bith eile agus an caiteachas uile air an gabhail a-steach ann an Aithris Cosgais Obrachaidh.

Tha na prìomh chosgaisean obrachaidh a chaidh a tharraing rè na bliadhna, co-cheangailte ri Togail Cànan £1.002m (2009 - £1.003m), Cleachdadh Cànan £1.471m (2009 £1.519m), Inbhe Cànan £1.462m (2009 - £1.517m) agus Corpas Cànan £0.324m (2009 - £0.333m).

Tha caiteachas eile leis a' Bhòrd a' gabhail a-steach cisean Buill a' Bhùird £0.075m (2009 - £0.082m), Cosgaisean Luchd-obrach £0.504m (2009 - £0.422m) agus Cosgaisean Ruith Oifis £0.147m (2009 - £0.145m). B' e £0.007m (2009 - £0.016m) an t-isleachadh a chaidh a chur airson na bliadhna.

Tha an aithris air an t-suidheachadh ionmhasail a' sealltainn fiachan lom de £0.015m (2009 – fiachan lom de £0.016m). Tha seo mar thoradh air a' chall co-cheangailte ris a' Chùl-stòir Peinnsein £0.321m (2009 - £0.179m) a' dol thairis air a' chòrr sa Mhaoin Choitcheann £0.306m (2009 - £0.163m).

Maoineachadh

Tha stiùireadh bho Roinn an Ionmhais gu buidhnean poblach neo-roinneil gu bhith a' nochdadh Tabhartas-gus-Cuideachadh mar theachd-a-steach ionmhasachail a tha air a thoirt dìreach gun Mhaoin Choitcheann anns an aithris air suidheachadh ionmhasail. B' e £5,459,000 (2009 - £5,521,500) an GIA a chaidh a riarachadh airson na bliadhna. Chaidh an t-sùim iomlan a bha air a riarachadh a tharraing sìos mar airgead rè na bliadhna.

Targaidean na Roinne Urrasachd

Thathar a' dùileachadh do Bhòrd na Gàidhlig a bhuidseat a chur an cèill, a' gabhail a-steach GIA agus teachd-a-steach eile, ann an co-rèir ris a' Mheòrachan Ionmhasail agus Leabhar-làimhe Ionmhas Poblach na h-Alba. Thathar a' dùileachadh do Bhòrd na Gàidhlig dèanamh cinnteach, a' gabhail aon bhliadhna le bliadhna eile, gu bheil teachd-a-steach bho Thabhartas-gus-Cuideachadh co-ionnan ri caiteachas. Bha caiteachas Bhòrd na Gàidhlig ann an 2009-10 an taobh a-staigh an riarachaidh a dh'aontaich Riaghaltas na h-Alba.

Glusadan

Aig deireadh a' cheathramh ùine chunntasan aig Bòrd na Gàidhlig, tha an glusad a dh'ionnsaigh seasmhachd san dà chuid teachd-a-steach agus caiteachas. Chùm maoineachadh, a' gabhail a-steach Tabhartas-gus-Cuideachadh air a bhuileachadh fo Sgrùdadh air Cosg 2007, a' dol aig an aon ìre ris a' bhliadhna roimhe sin. Tha seasmhachd co-fhreagarrach a' nochdadh ann an caiteachas, agus tha còrr air a bhith san dà bhliadhna ainmichte, beag ann an co-cheangal ris a' mhaoineachadh iomlan.

An t-Àm ri Teachd

Thòisich buileachadh air Plana Nàiseanta na Gàidhlig ann an 2007-08, agus tha na Planaichean Gàidhlig aig 9 buidhnean poblach air an aontachadh leis a' Bhòrd gu 31 Màrt 2010. Aig an àm seo fhèin, tha 17 de Phlanaichean Gàidhlig gan deasachadh le Buidhnean Poblach. Bidh tuilleadh iarrtasan a thaobh deasachadh phlanaichean air an sgaoileadh gu buidhnean poblach ann an 2010-11.

Rè na bliadhna a tha ri teachd, bidh am Bòrd a' coileanadh raon fharsaing de ghnìomhachdan leasachail gus Plana Nàiseanta na Gàidhlig agus cinnuidhe Riaghaltas na h-Alba airson a' chàinain a thoirt gu buil, ag obair le buidhnean Gàidhlig agus buidhnean poblach. Bidh am Bòrd cuideachd a' conaltradh gu for-ghnìomhach leis na mòr-bhuidhnean foghlaim uile, pàrantan agus prìomh luchd-ùidh gus dèanamh cinnteach gu bheil na prìomhachasan a tha air am

mineachadh anns an Ro-innleachd Foghlaim Gàidhlig Nàiseanta, air an adhartachadh.

Sa Ghiblean 2010, dh'fhoillsich am Bòrd Plana Gnìomh ùr "Ginealach Ùr na Gàidhlig" – plana gus ginealach ùr de luchd-labhairt na Gàidhlig a chruthachadh, a' cuimseachadh air na tràth bhliadhnaichean, foghlam tron Ghàidhlig agus ionnsachadh inbheach. Tha am Plana seo ag ath-phrìomhachadh ghoireasan agus ghnìomhan, gus cuimseachadh air meudachadh mean air mhean a thoirt air ionnsachadh càinain agus a bhith mar dhrochaid eadar am Plana Nàiseanta làithreach agus an ath fhear. Bidh e na prìomhachas aig Bòrd na Gàidhlig sin a liubhairt eadar seo agus Am Màrt 2012.

Tha Bòrd na Gàidhlig air an comhairleachadh le a roinn urrasachd, Buidheann-stiùiridh Cultar, Cùisean air an Taobh-a-muigh agus Turasachd aig Riaghaltas na h-Alba, gun cùm an ìre taic a th' ann a' dol gu 2010-11. Tha irean maoineachaidh nan trì bliadhna às dèidh 2010-11 fhathast rin daingneachadh agus gheibhear sin a-mach aon uair 's gum bi an Sgrùdadh Coitcheann air Cosg crìochnaichte nas fhaide air adhart ann an 2010.

Thathar a' dùileachadh do Bhòrd na Gàidhlig, mar gach buidheann riaghaltais eile, an luach as fheàrr a liubhairt agus cur ri targaidean èifeachdach an riaghaltais. Tha am Bòrd air àireamh de sgrùdaidhean a chur air bhonn gus sàbhalaidhean èifeachdais a chomharrachadh agus ag obair ann an com-pàirteachas le buidhnean riaghaltais eile gus seirbheisean taic co-roinnte a sholarachadh ann an oifis Inbhir Nis. Tha Bòrd na Gàidhlig ag obair cuideachd gus co-obrachadh agus iomlaid fiosrachaidh a leasachadh ann an raointean obrachaidh, far am bi sin iomchaidh.

Gus a dhleastanasan obrachaidh a choileanadh, bha am Bòrd soirbheachail ann an treòrachadh an ath-structaradh obrachaidh air 1 Dàmhair 2009, agus tha luchd-obrach a bharrachd air am fastadh gus na dreuchdan ùra a lìonadh. Tha crìoch a-nis air an ath-structaradh le fastadh a' Cheannaird a thathar an dùil a bhios ann an dreuchd san t-Sultain 2010.

SEILBHEAN CALPA SA BHLIADHNA

Chuir Bòrd na Gàidhlig £12,965 (2009 - £3,544) an seilbh ann an so-mhaoin shuidhichte rè na bliadhna. B' e na prìomh shùimean a bha air an cur ris sa bhliadhna:

	2010 £	2009 £
Uidheam Oifis	1,633	Neoni
Tàmh-àirneis	1,341	Neoni
Uidheam Coimpiutair	9,991	3,544

TIODHLACAN AGUS TABHARTASAN CARTHANNACH

Cha deach tiodhlacan no tabhartasan carthannach a thoirt do Bhòrd na Gàidhlig sa bhliadhna (2009 – Neoni).

CALL, PÀIGHIDHEAN SÒNRAICHTE AGUS DUBHADH ÀS

Cha robh call, pàighidhean sònraichte no dubhadh às sa bhliadhna (2009 – Neoni).

TACHARTASAN CO- CHEANGAILTE RI DÀTA PEARSANTA

Cha robh tachartasan co-cheangailte ri dàta pearsanta sa bhliadhna (2009 – Neoni).

NEO-LÀTHAIREACHD TINNEIS

Bha neo-làthaireachd tinneis de 85 latha rè na bliadhna gu 31 Màrt 2010 (2009 – 31 latha), a' riochdachadh 3.41% (2009 - 1.29%) den àireamh iomlan de làithean obrach.

POILEASaidh PÀIGHEADH SHOLARAICHEAN

Tha e na phoileasaidh aig Bòrd na Gàidhlig na solaraidhean uile a pàigheadh an taobh a-staigh 30 latha obrach bho àm a' chunntais fhaotainn, ann an co-rèir ris a' phoileasaidh agus tha sin air fhiosrachadh do luchd-obrach a bhios a' làimhseachadh pàighidhean sholaraidhean agus air fhiosrachadh do sholaraidhean fhèin mar a dh'farrar. Tha Bòrd na Gàidhlig a' coinneachadh nan riatanasan a tha air an cur sìos le Riaghaltas na h-Alba a thaobh pàighidhean do chompanaidhean beaga, a tha a' sònrachadh targaid pàighidh an taobh a-staigh 10 latha. B' e 2 latha an ùine chuibheasach a thugadh rè na bliadhna ann am pàigheadh luchd-creideis. (2009 – 8 latha).

TARGAIDEAN IONMHASAIL

Tha e riatanach do Bhòrd na Gàidhlig a bhith ag obrachadh an taobh a-staigh an riarachaidh ionmhasail a chaidh a dhaingneachadh le Ministearan na h-Alba airson na bliadhna. Ann an 2009-10 bha an suidheachadh mar a leanas:

2009-10			
	Fìor £m	Riarachadh £m	Easaonta £m
Tabhartas-gus-Cuideachadh			
Prìomh Thabhartas-gus-Cuideachadh (tabhartas theachd-a-steach)	1.065	1.100	-0.035
Maoinean do leasachadh na Gàidhlig	3.069	2.959	0.110
Maoin Buileachaidh na Gàidhlig (GLAIF)	1.190	1.400	-0.210
Iomlan	5.324	5.459	-0.135

Ann an 2008-09 bha an suidheachadh mar a leanas:

2008-09			
	Fìor £m	Riarachadh £m	Easaonta £m
Prìomh Thabhartas-gus-Cuideachadh (tabhartas theachd-a-steach)	1.105	1.212	-0.107
Maoinean 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

Chaidh easaonta bhon riarachadh a dheasbad le roinn an urrasachd (Buidheann-stiùiridh Cultar, Cùisean air an Taobh A-Muigh agus Turasachd Riaghaltas na h-Alba) tron bhliadhna ionmhasail agus fhuair aonta mu choinneamh gach easaonta, mar a bhiodh a dhith.

AONADH AIRGID NA h-EÒRPA

Aig an àm seo, tha comas aig siostam ionmhasail Bhòrd na Gàidhlig obrachadh ma bheirear a-steach ruith-airgid coitcheann mar riatanas ann an reachdas Aonadh Airgid na h-Eòrpa.

FASTADH LUCHD-SGRÙDAIDH

Fo Achd Ionmhas Poblach is Cunntachalachd (Alba) 2000, tha luchd-sgrùdaidh Bhòrd na Gàidhlig air am fastadh leis an Àrd-neach-sgrùdaidh, agus chaidh Sgrùdadh Alba fhasadh ann an 2006 mar Sgrùdaire Bhòrd na Gàidhlig bhon taobh a-muigh airson nam bliadhnan ionmhasail 2007 – 2011.

Fhuair an luchd-sgrùdaidh ìocadh den t-sùim £13,840 (2009 - £13,620) mu choinneamh seirbheisean sgrùdaidh reachdail airson na bliadhna ionmhasail 2009-10.

SGAOILEADH FIOSRACHADH DO LUCHD-SGRÙDAIDH

Mar Oifigear Cunntachail, chan eil fiosrachadh sgrùdaidh buntainneach sam bith nach eil fa chomhair luchd-sgrùdaidh a' Bhùird, cho fada 's is aithne dhomh. Tha mi air a h-uile ceum a ghabhail a tha reusanta gus eòlas a chur air fiosrachadh sgrùdaidh iomchaidh sam bith, agus gus daingneachadh gu bheil luchd-sgrùdaidh a' Bhùird mothachail don fhiosrachadh sin.

CÙISEAN RIAGHLAIDH CORPORRA

Tha Bòrd na Gàidhlig ag amas air na h-irean as àirde ann an riaghladh corporra agus thathar air gabhail ri Stiùireadh Oifis a' Chaibineit air Còdan Cleachdaidh do Bhuidhnean Poblach. Tha Oifis Chorporra a' Bhùird ann an Darach, Fèith nan Clach, Inbhir Nis, IV2 7PA.

MODHAN STRÌ EADAR COM-PÀIRTEAN

Tha Bòrd na Gàidhlig a' cur an gnìomh modhan teann agus ioma-chuimseach gus dèiligeadh le strì eadar com-pàirtean a dh'fhaodadh a bhith san amharc. Tha clàr de chom-pàirtean, a tha a' beantainn do bhuill agus luchd-obrach a' Bhùird, air a chumail agus air ùrachadh gach bliadhna. Tha seo ri fhaotainn airson sgrùdadh bho bhall sam bith den phoball a tha air a shon, agus tha e air a ghabhail a-steach air làrach-lìn a' Bhùird.

Aig Coinneamhan Bùird no Comataidh, feumar com-pàirt fhollaiseachadh aig toiseach na coinneimh. Ann an suidheachadh sa bheil com-pàirt aig ball den Bhòrd no ball den luchd-obrach ann an cùis sam bith, tha riatanas orra an com-pàirt sin a chur am follais agus a' choinneamh fhàgail, gun a bhith a' gabhail pàirt ann an deasbad sam bith mun chùis sin. Tha na foillseachaidhean sin air an clàradh ann an geàrr-chunntas na coinneimh.

BUILL A' BHÙIRD



Art MacCarmaig
(Cathraiche)



Anna NicSuain
(Iar-Chathraiche)



Cairistiona Allon



Rob Dunbar



Michael Foxley



Sandaidh Jones
(gu 7 Faoilleach 2010)



Iain A MacAoidh



**Coinneach
MacFhionghain**



**Murchadh
MacIllinnein**



Alasdair MacLeòid

Comataidh Sgrùdaidh



**Murchadh
MacIlinnein**



Cairistiona Allon



Alasdair MacLeòid

Comataidh Iocaidh



Iain A MacAoidh



Rob Dunbar



Michael Foxley

ÀRD-SGIOBA STIÙIRIDH 2009-10



Rosemary Nic a' Bhàird
(Ceannard an Gnìomh gu 24 Ògmhios 2009)



Dòmhnall Màrtainn
(Àrd-Sgioba Taic eadar-amail bho 7 Iuchair 2009 agus Oifigear Cunntachail bho 21 Iuchair 2009)



Ùisdean D MacIlinnein
(Àrd-Sgioba Taic eadar-amail bho 7 Iuchair 2009)



Jo Nic Dhòmhnail
(Àrd-Sgioba Taic eadar-amail bho 7 Iuchair 2009)

Rè na bliadhna, chaidh an Sgioba Taic Eadar-amail fhastadh gus comas a' Bhùird a mheudachadh ann am buileachadh Plana Nàiseanta na Gàidhlig agus gus atharrachaidhean a bha air am planadh ann an structar agus obraichean a' Bhùird a stiùireadh. Bha triùir bhall san Sgioba – Dòmhnall Màrtainn (Oifigear Cunntachail), Ùisdean D MacIlinnein agus Jo Nic Dhòmhnail.

COMATAIDHEAN A' BHÙIRD

Tha am Bòrd air a dhèanamh suas den Chathraiche agus suas gu 11 buill eile agus bidh am Bòrd a' coinneachadh gu cunbhalach tron bhliadhna. Tha Buill a' Bhùird air am fastadh le Ministearan na h-Alba. 'S e trì bliadhna an teirm dreuchd àbhaisteach aig ball neo-ghnìomhach den Bhòrd, ged a dh'fhaodadh fad dreuchdan a bhith air atharrachadh gus leantail a bhith ann am ballrachd a' Bhùird a dhèanamh tèarainte. Sa Mhàrt 2009 chaidh an Cathraiche fhastadh airson ùine ceithir bliadhna gu 1 Màrt 2013.

Tha am Bòrd air poileasaidh Ùghdarras Ionmhasail Tiomnaichte a stèidheachadh, a tha a' cur ìmpidh air oifigearan aonta a shìreadh mu choinneamh chùisean/bhuileachaidhean a tha taobh a-muigh cumhachdan aontaichte a' Cheannaird.

Tha Comataidh Sgrùdaidh aig a' Bhòrd a bhios a' coinneachadh ceithir tursan sa bhliadhna aig a' char as lugha. Tha triùir bhall den Bhòrd air a' chomataidh agus bha Murchadh MacIlinnein sa Chathair fad na bliadhna. Bidh na h-in-sgrùdairean agus na sgrùdairean bhon taobh a-muigh a' frithealadh coinneamhan a' Chomataidh Sgrùdaidh uile. Tha na h-in-sgrùdairean agus na sgrùdairean bhon taobh a-muigh a' faotainn cothrom labhairt ri buill a' Chomataidh ann an diomhaireachd. 'S e adhbhar a' Chomataidh Sgrùdaidh a bhith a' cumail sùil air agus ag ath-sgrùdadh cunnart, smachd agus riaghladh corporra. Tha e ag obrachadh gu neo-eisimeileach agus ag aithris don Bhòrd.

Tha Comataidh Ìocaidh aig a' Bhòrd, air a bheil triùir bhall den Bhòrd agus Iain A MacAoidh sa Chathair. Bithear a' coinneachadh mar a dh'aitheanas an Cathraiche agus tha na coinneamhan air an eagrachadh gus freagairt air clàran-ama obrachaidh Bhòrd na Gàidhlig. Tha e air iarraidh air buill de luchd-obrach Bhòrd na Gàidhlig coinneamhan a fhrithealadh nuair a thatar a' deasbad air cuspairean sa bheil buntainneas sònraichte. 'S e adhbhar a' Chomataidh, comhairle a sholarachadh don Bhòrd air cùisean co-cheangailte ri ionmhas, poileasaidh agus iocadh luchd-obrach.

Dòmhnall Màrtainn
Oifigear Cunntachail
22 Ògmhios 2010

AITHISG ÌOCAIDH

Neo-sgrùdaichte

Tha Iain A MacAoidh na chathraiche air a' Chomataidh Ìocaidh. Tha Rob Dunbar agus Micheal Foxley nam buill den chomataidh.

Bidh a' Chomataidh Ìocaidh ag aontachadh meudachaidhean tuarastail a' Cheannaird a rèir Buidheann Lèirmheas nan Àrd-thuarastail. A thuilleadh air an sin, bidh a' chomataidh a' dearbhadh pàigheadh coileanaidh a' Cheannaird agus na h-àrd-sgioba stiùiridh. Cha deach duaisean coileanaidh sam bith a bhuileachadh ann an 2009-10 a chionn 's nach eil sgeama sam bith ga cur an gnìomh aig an àm seo.

Bha luchd-obrach Bhòrd na Gàidhlig air an ìocadh a-cheana air bunait phuingean a bhiodhte a' dearbhadh aig àm fastaidh don dreuchd. Chaidh moladh a thaobh ath-structaraidh a chur gun roinn urrasachd a bha a' gabhail a-steach sgeama pàighidh co-cheangailte ri coileanadh, agus fhuair aonta air an sin tron bhliadhna 2009-10. Chaidh an structar agus na sgèilichean pàighidh ath-sgrùdaichte a chur an gnìomh gu bhith èifeachdach bho 1 Dàmhair 2009.

Sgrùdaichte

Ìocadh Buill a' Bhùird	2010 Iomlan £'000	2009 Iomlan £'000
Ìocadh / Cìsean:		
Cathraiche – A MacCarraig (bho 1 Iuchar 2008)	19	14
Cathraiche – M MacIomhair (gu 30 Ògmhios 2008)	-	3
Buill Eile	54	63
	73	80

Chaidh Art MacCarraig fhastadh mar Chathraiche Eadar-amail bho 1 Iuchar 2008 agus a dhaingneachadh mar Chathraiche bho 1 Màrt 2009.

Buill a' Bhùird	2010 £	2009 £
Art MacCarraig	18,600	1,550
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
Anna NicSuain	6,200	6,200
Cairistiona Allon	6,200	6,200
Sandaidh Jones (gu 7 Faoilleach 2010)	4,769	6,200
Coinneach MacFhionghain	6,200	6,200
Murchadh MacIlinnein	6,200	6,200
	72,969	62,755

Chan eil dreuchdan buill a' Bhùird co-cheangailte ri peinnean.

Ìocadh a' Chathraiche

	2010 Tuarastal £'000	2010 Sochairean bathair £'000	2009 Tuarastal £'000	2009 Sochairean bathair £'000
Cathraiche				
A MacCarraig	15 - 20	-	10 - 15	-

Ìocadh a' Cheannaird agus na h-Àrd-Sgioba Stiùiridh

	2010 Tuarastal £'000	2010 Sochairean bathair (gun £100 as fhaisge)	2009 Tuarastal £'000	2009 Sochairean bathair (gun £100 as fhaisge)
Ceannard				
Rosemary Nic a' Bhàird (Ceannard an Gníomh gu 24 Ògmhios 2009)	10 - 15 (55 - 60 co-ionnan ri bliadhna shlàn)	£4,000 (càr)	35 - 40 (55 - 60 co-ionnan ri bliadhna shlàn)	£5,600 (càr)
Dòmhnall Màrtainn (Oifigear Cunntachail bho 21 Iuchar 2009)	35 - 40	-	-	-

Cha robh Ceannard an dreuchd rè na bliadhna. Chaidh Àrd-Sgioba Taic Eadar-amail fhastadh air 7 Iuchar 2009 gus comas a' Bhùird a mheudachadh ann am buileachadh Plana Nàiseanta na Gàidhlig agus atharrachaidhean a bha air am planadh ann an structar agus obraichean a' Bhùird a stiùireadh. Bha trìuir bhall san Sgioba – Dòmhnall Màrtainn, Ùisdean D MacIlleinnein agus Jo NicDhòmhnaill.

Chaidh Dòmhnall Màrtainn fhastadh mar Oifigear Cunntachail agus tha a chuid ìocaidh air a mhineachadh gu h-àrd.

Chuireadh Ùisdean D MacIlleinnein agus Jo NicDhòmhnaill an dreuchd air bunait cunnraidh, agus bha na pàighidhean a chaidh a bhuileachadh orra mu choinneamh dleastanasan Àrd-Sgioba Taic mar a leanas:

	2010 Cisean agus Cosgaisean £'000	2009 Cisean agus Cosgaisean £'000
Ùisdean D MacIlleinnein	45 - 50	-
Jo NicDhòmhnaill	35 - 40	-

Tha buill na h-Àrd-Sgioba Taic Eadar-amail air an ìocadh air reata làitheil, agus bha na reataichean rè na bliadhna mar a leanas:

Dòmhnall Màrtainn: £400 san latha

Ùisdean D MacIlleinnein: £500 + VAT san latha

Jo NicDhòmhnaill: £400 san latha

Làn-chòir air Peinnean le Buill a' Bhùird, an Ceannard agus an Àrd-Sgioba Stiùiridh

Tha am Bòrd a' cur an gnìomh sgeama shochair mhìnichte mar bhuidheann a tha ceadaichte fo Maoin Peinnein Chomhairle na Gàidhealtachd, le so-mhaoin air a cumail ann am maoin fa leth fo rianachd urrasairean. (nota 13 de na h-aithrisean ionmhasail).

Tha FReM ag iarraidh sgaoleadh air an fhiosrachadh co-cheangailte ri làn-chòir peinnein a thaobh Buill a' Bhùird, an Ceannard agus an Àrd-Sgioba Stiùiridh.

Chan eil làn-chòir air peinnean aig Buill a' Bhùird.

Cha robh Ceannard an dreuchd aig 31 Màrt 2010. Bha dleastanasan na dreuchd sin air an gabhail a-steach do chlàr-obrach buill na h-Àrd-Sgioba Taic, agus cha robh aon neach dhiubh nam ball den sgeama peinnein rè na bliadhna. Cha robh Dòmhnall Màrtainn, a bha a' coileanadh dreuchd Oifigear Cunntachail bho 21 Iuchar 2009 na bhall den sgeama peinnein. Cha robh Ùisdean D MacIlleinnein no Jo NicDhòmhnaill nam buill den sgeama peinnein.

Air aontachadh leis a' Bhòrd air 22 Ògmhios 2010.

Ainm-sgrìobhaidh às leth a' Bhùird

Dòmhnall Màrtainn
Oifigear Cunntachail
22 Ògmhios 2010

AITHRIS DLEASTANASAN AN OIFIGEIR CHUNNTACHAIL

Fo Earrann 8 de Achd na Gàidhlig (Alba) 2005, tha riatanas air Bòrd na Gàidhlig aithrisean ionmhasail ullachadh mu choinneamh gach bliadhna ionmhais ann an cruth agus air bunait a tha air a dhaingneachadh le Ministearan na h-Alba. Tha na h-aithrisean ionmhasail air an ullachadh air bunait fàis, le feum air sealladh fìor agus cothromach a nochdadh mu chùisean Bhòrd na Gàidhlig aig deireadh na bliadhna ionmhasail, agus air teachd-a-steach is caiteachas, buannachdan is call aithnichte is sruthan airgid airson na bliadhna ionmhasail.

Ann an ullachadh nan aithrisean ionmhasail, feumaidh an t-Oifigear Cunntachail gèilleadh do riatanasan Leabhar-làimhe Aithriseachd Ionmhasail an Riaghaltais, agus gu h-àraid:

- ▷ toirt an aire don stiùireadh air a sgaoileadh le Ministearan na h-Alba mu aithrisean ionmhasail, a' gabhail a-steach nan riatanasan buntainneach co-cheangailte ri cunntasachd is sgaoileadh, agus poileasaidhean cunntasachd iomchaidh a chur an gnìomh air bunait chunbhalach;
- ▷ breithneachaidhean agus tuairmsean a dhèanamh air bunait reusanta;

- ▷ cur an cèill a bheil irean cunntasachd buntainneach mar a tha air am mìneachadh le Leabhar-làimhe Aithriseachd Ionmhasail an Riaghaltais air an leantainn, agus a' nochdadh agus a' mìneachadh gluasadan tàbhachdach sam bith sna h-aithrisean ionmhasail; agus
- ▷ ullachadh nan aithrisean ionmhasail air bunait gnothaich soirbheachail.

A thuilleadh air an sin, tha uallach coitcheann air a' Bhòrd a thaobh nan ceumannan reusanta a tha fosgailte dha a ghabhail gus so-mhaoin a' Bhùird a dhìon, agus gus foill is neo-riaghailteachdan eile a lorg agus a bhacadh.

Chaidh Dòmhnall Màrtainn ainmeachadh mar Oifigear Cunntachail a' Bhùird bho 21 Iuchar 2009, leis an Oifigear Cunntachail airson Cultar, Cùisean air an Taobh A-Muigh agus Turasachd aig Riaghaltas na h-Alba.

Tha a dhleastanasan buntainneach mar Oifigear Cunntachail don Bhòrd air am mìneachadh sa Mheòrachan do dh'Oifigearan Cunntachail a tha air a sgaoileadh le Ministearan na h-Alba. Tha uallach air an Oifigear Chunntachail airson iomchaidheachd agus cunbhalachd nan ionmhasan poblach do bheil e cunntachail, a thaobh cumail chlàran ceart agus a thaobh dìon so-mhaoin a' Bhùird.

AITHRIS IN-SMACHD

Farsaingeachd Uallaich

Mar Oifigear Cunntachail, tha mi cunntachail airson a bhith a' cumail suas siostam earbsach de dh'in-smachd, a tha a' cur taic ri coileanadh phoileasaidhean, amasan agus cinn-uidhe na buidhne, mar a tha air an libhrigeadh le Ministearan na h-Alba agus aig an aon àm a' dìon maoin agus so-mhaoin a' phobaill do bheil mi cunntachail gu pearsanta, ann an co-rèir ris na dleastanasan a tha air an sònrachadh dhomh.

Thug an t-Oifigear Cunntachail a bh' ann suas a dreuchd air 24 Ògmhios 2009. Thòisich mise nam dhreuchd mar Oifigear Cunntachail air 21 Iuchar 2009.

Tha Leabhar-làimhe Ionmhas Poblach na h-Alba (SPFM) air a sgaoileadh le Ministearan na h-Alba gus stiùireadh a sholarachadh do Riaghaltas na h-Alba agus do bhuidhnean iomchaidh eile mu làimhseachadh agus aithris ceart air maoinean poblach. Tha e air a dhealbh gu ìre mhòr gus dèanamh cinnteach gu bheil gèilleadh ann do riatanasan reachdail agus Pàrlamaideach, gus luach an airgid agus ìrean àrda iomchaidheachd a chur air adhart, agus gus cunntachalachd èifeachdach is siostaman matha in-smachd a thèarainn.

Adhbhar an t-siostaim in-smachd

Tha an siostam in-smachd air a dhealbh gus dèiligeadh le cunnart gu ìre reusanta seach cur às gu tur do chunnart co-cheangailte ri fàilligeadh air coileanadh phoileasaidhean, amasan agus cinn-uidhe na buidhne; mar sin, chan urrainn dhan t-siostam ach cinnt reusanta air èifeachdas a sholarachadh seach làn-chinnt.

Bha an siostam in-smachd a bha na àite tron bhliadhna gu ìre mhòr stèidhichte air pròiseas a bha air a dhealbh gus cunnartan a thaobh coileanadh poileasaidhean, amasan agus cinn-uidhe na buidhne a chomharrachadh agus a phrìomhachadh; gus coltas nan cunnartan sin a thighinn gu buil a luachadh agus a' bhuaidh a bhiodh aca nan tigeadh iad gu buil; agus gus dèiligeadh leotha gu gnothaicheil, gu h-èifeachdach agus gu h-eaconamach.

Tha an siostam in-smachd air a bhith na àite airson na bliadhna gu 31 Màrt 2010 agus suas gu ceann-latha aonta air an aithisg bhliadhnail agus na cunntasan bliadhnail, ann an co-rèir ri stiùireadh bho Mhinistearan na h-Alba, mar a tha ri fhaotainn anns an SPFM.

Frèam cunnairt agus smachd

Feumaidh gach buidheann le ùmhlachd do riatanasan an SPFM ro-innleachd airson làimhseachadh cunnart a chur an gnìomh, ann an co-rèir ri stiùireadh buntainneach bho Mhinistearan na h-Alba.

Tha am pròiseas air Stiùireadh Cunnart air a mhineachadh gu h-àrd. Gus cunnartan cudromach a stiùireadh agus a chur fo smachd, tha planaichean gnìomha, raoin-ama agus luchd-stiùiridh cunntachail air an aontachadh. Tha Clàran Cunnairt, a' gabhail a-steach planaichean gnìomha, air an cumail suas agus air an ath-bhreithneachadh gu cunbhalach. Tha aithris air buileachadh phlanaichean gnìomha gus cunnart a làimhseachadh ga chur gu cunbhalach gun Chomataidh Sgrùdaidh. Tha earrann air Cunnartan air a ghabhail a-steach do na planaichean agus do na molaidhean cudromach uile a thathar a' cur a-steach chun a' Bhùird airson aonta / co-dhùnadh.

Tha Ro-Innleachd Stiùiridh Cunnairt agus Clàr Stiùiridh Cunnairt a chaidh aontachadh leis a' Chomataidh Sgrùdaidh agus leis a' Bhòrd ann an 2008-09, air an ath-bhreithneachadh, air an ùrachadh agus air an aontachadh ann an 2009-10.

Tha am Bòrd dealasach a thaobh pròiseas leasachaidh agus feabhasachaidh le bhith a' leasachadh shiostaman mar thoradh air ath-bhreithneachaidhean agus leasachaidhean buntainneach ann an deagh chleachdadh san sgìre. Gu h-àraid, tha sinn air togail air builean a thàinig bhon obair stiùiridh cunnairt a chaidh a choileanadh ann an 2009-10 gus:

- ▷ dèanamh cinnteach gu bheil prionnsapalan Stiùiridh Cunnairt air an neadachadh mar phàirt den phròiseas stiùiridh àbhaisteach;
- ▷ an Clàr Cunnairt ath-ùrachadh gu cunbhalach;
- ▷ trèanadh air mothachadh cunnairt a chumail a' dol, a' gabhail a-steach buidhnean com-pàirteachaidh;
- ▷ aithisgean mu dheidhinn in-smachd fhaotainn bho Chathraiche Comataidh Sgrùdaidh na buidhne gun Bhòrd bho àm gu àm; agus
- ▷ dèanamh cinnteach gum bi siostaman a' leantainn orra a' gabhail a-steach stiùireadh cunnairt do bhuileachadh maoineachaidh a' Bhùird agus don phròiseas planaidh corporra iomlan.

Tha am Bòrd dealasach le leasachadh leantainneach air deagh chleachdadh ann an stiùireadh cunnairt a thaobh fiosrachaidh, ann an co-rèir ri stiùireadh a' tighinn am bàrr. Chaidh Tèarainteachd agus Stiùireadh Fiosrachaidh ath-bhreithneachadh le In-Sgrùdadh agus Sgrùdadh Alba, agus thathar a' cur ghnìomhan an cèill gu leantainneach gus cunnartan a lùghdachadh cho fada 's a ghabhas sna raointean sin. Cumaidh sinn air adhart a' cur chunnartan agus stiùireadh fo bhreithneachadh agus tha leasachaidhean a bharrachd san amharc.

Tha obair an in-sgrùdaidh mar phàirt choileanta den t-siostam in-smachd. Bha an cùmhnant airson solar air seirbheis in-sgrùdaidh mu choinneamh na bliadhna ionmhasail seo air a choileanadh le TìrArd MacKenzie. Ghabh TìrArd MacKenzie an obair os làimh stèidhichte air anailis den chunnart don robh am Bòrd fosgailte. Thugadh aithisgean gu buil a bha a' còmhach Pàighidhean Chreideasaidhean Smachdan Ionmhais a' Bhùird, Roile Pàighidh, Cosgaisean, Coileanadh, Tomhais agus Aithris, Tèarainteachd agus Stiùireadh Fiosrachaidh, Pàighidhean Tabhartais, Stiùireadh Cunnairt agus ath-bhreithneachaidhean bhon taobh a-muigh air trì buidhnean com-pàirteachais. Tha iad sin a' gabhail a-steach beachd air iomchaidheachd is èifeachdas an t-siostam in-smachd, còmhla ri molaidhean a thaobh leasachaidhean a tha luchd-stiùiridh a' toirt gu buil.

Ath-bhreithneachadh air èifeachdas

Rinneadh ath-bhreithneachadh leanmhainn ann an 2009-10 air an Luach as Fheàrr ann an Stiùireadh Ionmhais a chaidh a choileanadh ann an 2008-09 le In-Sgrùdadh, stèidhichte air uidheam sgrùdaidh An Luach as Fheàrr aig Sgrùdadh Alba, a dhaingnich gun robh a' mhòr-chuid de na puingeann gnìomha ann an Ath-bhreithneachadh 2008-09 air an toirt gu buil gu soirbheachail, agus gur e am prìomh raon airson aire, a bhith a' cur an cèill aithriseachd air coileanadh ionmhasail is seirbheis amalaidhe (a' gabhail a-steach seirbheisean bhuidhnean Gàidhlig), airson fiosrachadh don Bhòrd agus do Riaghaltas na h-Alba.

Mar Oifigear Cunntachail, tha dleastanas orm a bhith a' dèanamh ath-bhreithneachadh air èifeachdas an t-siostaim in-smachd. Tha an ath-bhreithneachadh agam air èifeachdas an t-siostaim in-smachd air fhiosrachadh le:

- ▷ na Manaidsearan taobh a-staigh na buidhne, air a bheil uallach airson leasachadh agus cumail suas na frèama in-smachd;
- ▷ obair in-sgrùdairean, a bhios a' cur a-steach aithisgean cunbhalach gu Comataidh Sgrùdaidh a' Bhùird (tha seo a' gabhail a-steach am beachd cothromach agus neo-eisimeileach mu iomchaidheachd agus èifeachdas siostaman in-smachd a' Bhùird còmhla ri molaidhean airson leasachadh); agus
- ▷ iomraidhean nan sgrùdairean bhon taobh a-muigh nan litir stiùiridh agus ann an aithisgean eile.

Rè na bliadhna, dh'fhoirmeilich agus dh'aontaich am Bòrd ris na sgrìobhainnean a leanas:

- ▷ Ùrachadh air Clàr Stiùiridh Cunnairt
- ▷ Clàr Ùghdarrais Ionmhasail Tiomnaichte
- ▷ Poileasaidhean Cunntasachd a' gabhail a-steach riatanasan IFRS

A' togail air na puingeann a thàinig am bàrr anns na h-Aithisgean In-Sgrùdaidh mu stiùireadh coileanaidh agus stiùireadh fiosrachaidh, tha am Bòrd air frèam làidir dearcnachadh coileanaidh a chur an gnìomh, a' cleachdadh Prìomh Chomharran Coileanaidh, agus tha Ro-Innleachd Stiùiridh Fiosrachaidh agus Plana Feabhais air Calldachd san ullachadh.

Bidh am Bòrd ag ath-bhreithneachadh an t-siostaim in-smachd gus dèanamh cinnteach gu bheil e a' cumail air adhart a' solarachadh dearbhachd a thaobh a dhleastanasan co-cheangailte ri Achd na Gàidhlig (Alba) 2005.

Dòmhnall Màrtainn Oifigear Cunntachail 22 Ògmhios 2010

Aithisg an neach-sgrùdaidh neo-eisimeileach gu buill Bhòrd na Gàidhlig, Àrd-Neach-sgrùdaidh na h-Alba agus Pàrlamaid na h-Alba

Tha mi air aithrisean ionmhasail Bhòrd na Gàidhlig airson na bliadhna gu 31 Màrt 2010 a sgrùdadh fo Achd na Gàidhlig (Alba) 2005. Tha iad sin air an dèanamh suas à Aithris Chosgaisean Obrachaidh, Aithris Suidheachaidh Ionmhasail, Aithris Sruthadh Airgid, Aithris air Atharrachaidhean ann an Cothromachd Luchd-pàighidh Chisean agus na notaichean co-cheangailte riutha. Tha na h-aithrisean ionmhasail sin air an ullachadh fo na poileasaidhean cunntasachd a tha air am mineachadh an taobh a-staigh dhiubh. Tha mi air sgrùdadh a dhèanamh cuideachd air an fhiosrachadh anns an Aithisg Ìocaidd a tha air iomradh san aithisg sin.

Tha an aithisg seo dèante a-mhàin do na pàrtaidhean gu bheil i air a seòladh a rèir Achd Cunntachalachd is Ionmhas Poblach (Alba) 2000 agus chan ann airson adhbhar sam bith eile. Ann an co-rèir ri paragraf 123 de Chòd Cleachdadh Sgrùdaidh a fhuair aonta bho Àrd-Neach-sgrùdaidh na h-Alba, chan eil mi a' gabhail os làimh gu bheil dleastanas agam le buill no oifigearan, nan dreuchdan fa leth, no le treas phàrtaidhean.

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

Tha am Bòrd agus an t-Oifigeir Cunntachail an urra ri deasachadh na h-Aithisg Bhliadhnail, a bhios a' gabhail a-steach na h-Aithisg Ìocaidd, agus na h-aithrisean ionmhasail ann an co-rèir ri Achd na Gàidhlig (Alba) 2005 agus stiùiridhean sam bith fon sin bho Mhinistearan na h-Alba. Tha an t-Oifigeir Cunntachail cuideachd an urra ri dèanamh cinnteach à cunbhalachd caiteachais agus teachd-a-steach. Tha na dleastanasan sin air am mineachadh ann an Aithris Dhleastanasan an Oifigeir Chunntachail.

'S e mo dhleastanas-sa na h-aithrisean ionmhasail a sgrùdadh còmhla ris a' phàirt den Aithisg Ìocaidd a tha ri sgrùdadh a rèir riatanasan laghail agus riaghlaidh buntainneach agus a rèir nan Inbhean Eadar-nàiseanta Sgrùdaidh (RA agus Eirinn), mar a tha air iarraidh le Còd Cleachdadh Sgrùdaidh a tha air aontachadh le Àrd-Neach-sgrùdaidh na h-Alba.

Tha mi ag aithris dhuibh mo bheachd air a bheil no nach eil na h-aithrisean ionmhasail a' toirt seachad sealladh fìor agus cothromach agus a bheil no nach eil na h-aithrisean ionmhasail agus am pàirt den Aithisg Ìocaidd a tha ri sgrùdadh, air an ullachadh gu coileanta a rèir Achd na Gàidhlig (Alba) 2005 agus a rèir nan stiùiridhean dèante fon sin le Ministearan na h-Alba. Tha mi ag aithris dhuibh a bheil no nach eil, nam bheachd-sa, am fiosrachadh mu thimcheall an Aithris Stiùiridh, Cùl-raon Reachdail, Prìomh Ghnìomhachdan, Coileanadh Ionmhasail, Seilbhean Calpa sa Bhliadhna, Tiodhlacan agus Tabhartasan Carthannach, Call, Pàighidhean Sònraichte agus Dubhadh Às, Tachartasan co-cheangailte ri Dàta Pearsanta, Neo-làthaireachd Tinneis, Poileasaidh Pàigheadh Sholaraidhean, Targaidean Ionmhasail, Anadha Airgid na h-Eòrpa, Fastadh Luchd-sgrùdaidh, Sgaoileadh Fiosrachaidh do Luchd-sgrùdaidh, Cùisean Riaghlaidh Corporra, Modhan Strì eadar Com-pàirtean, Buill a' Bhùird, Sgioba Stiùiridh agus Comataidhean a' Bhùird air an gabhail a-steach don Aithisg Bhliadhnail, a rèir nan aithrisean ionmhasail.

Tha mi cuideachd ag aithris an robh no nach robh, ann an seaghan tàbhachdach uile, an caiteachas agus an teachd-a-steach a tha air an nochdadh anns na h-aithrisean ionmhasail air an tarraing agus air an cur an cèill a rèir achdachadh iomchaidh agus stiùireadh a chaidh a libhrigeadh le Ministearan na h-Alba.

A thuilleadh air an sin, tha mi ag aithris dhuibh mura h-eil nam bheachd-sa, a' bhuidheann air a bhith a' cumail chlàran iomchaidh cunntasachd, mura d' fhuair mi gach pìos fiosrachaidh agus mineachaidh air a bheil feum agam airson an sgrùdadh, no mura h-eil fiosrachadh a chaidh a shònrachadh le ùghdarrasan buntainneach a thaobh ìocaidd agus gnothaichean eile, air fhoillseachadh.

Tha mi ag ath-bhreithneachadh a bheil no nach eil an Aithris In-Smachd a' nochdadh gèilleadh na buidhne do stiùireadh Riaghaltas na h-Alba, agus tha mi ag aithris mura h-eil e a' dèanamh sin, nam bheachd-sa. Chan eil riatanas orm beachdachadh air a bheil no nach eil an aithris seo a' còmhachadh nan cunnartan 's na smachdan uile, no beachd a chruthachadh air èifeachdas modhan riaghlaidh corporra na buidhne no a mhodhan cunnairt agus smachd.

Leugh mi am fiosrachadh eile san Aithisg Bhliadhnail agus tha mi a' beachdachadh air a bheil e cunbhalach leis na h-aithrisean ionmhasail a chaidh a sgrùdadh. Chan eil anns an fhiosrachadh eile seo ach am pàirt neo-sgrùdaichte den Aithisg Ìocaidd. Tha mi a' beachdachadh air a' bhuaidh aig an aithisg agam ma mhothaicheas mi do dh'aithrisean mì-cheart no neo-chunbhalachdan tàbhachdach anns na h-aithrisean ionmhasail. Chan eil mo dhleastanasan a' bualadh air fiosrachadh sam bith eile.

Bunait beachd sgrùdaidh

Choilean mi an sgrùdadh agam a rèir Achd Cunntachalachd agus Ionmhas Poblach (Alba) 2000 agus Inbhean Eadar-Nàiseanta Sgrùdaidh (RA agus Èirinn) a chaidh a sgaoileadh le Bòrd nan Cleachdaidhean Sgrùdaidh mar a tha air iarraidh le Còd Cleachdaidh Sgrùdaidh, a dh'aontaich Àrd-Neach-sgrùdaidh na h-Alba. Tha sgrùdadh a' gabhail a-steach rannsachadh, air bunait deuchainn, de fhianais a tha buntainneach do na sùimean, sgaoilidhean agus cunbhalachd caiteachais agus teachd-a-steach a tha anns na h-aithrisean ionmhasail agus am pàirt den Aithisg Ìocaidd a tha ri sgrùdadh. Tha e cuideachd a' gabhail a-steach measadh air na tuairmsean agus na breithneachaidhean brìgheil, a rinn am Bòrd agus an t-Oifigear Cunntachail ann an ullachadh nan aithrisean ionmhasail, agus a bheil no nach eil na poileasaidhean cunntasachd freagarrach do shuidheachadh na buidhne, air an cur an cèill gu cunbhalach agus air an sgaoileadh gu h-ìomchaidh.

Phlanaig mi agus chuir mi an sgrùdadh agam an cèill gus am fiosrachadh fhaotainn agus am mineachadh uile a bha mi a' meas riatanach, airson fianais gu leòr a thoirt dhomh a thaobh cinnt a thaisbeanadh gu bheil na h-aithrisean ionmhasail agus am pàirt den Aithisg Ìocaidd a tha ri sgrùdadh, saor bho aithris tàbhachdach mì-cheart, eadar gu bheil sin tro fhoill no mearachd, agus gun robh an caiteachas agus an teachd-a-steach a chaidh a nochdadh sna h-aithrisean ionmhasail, sa h-uile seagh tàbhachdach air an tarraing no air an cur an cèill ann a rèir achdachadh buntainneach agus stiùireadh air a libhrigeadh le Ministearan na h-Alba. Ann an cumadh mo bheachd, rinn mi luachadh air ìomchaidheachd iomlan an taisbeanaidh fiosrachaidh sna h-aithrisean ionmhasail agus am pàirt den Aithisg Ìocaidd a tha ri sgrùdadh.

Beachd

Aithrisean ionmhasail

Nam bheachd-sa:

- ▷ thug na h-aithrisean ionmhasail seachad sealladh fìor is cothromach, ann an co-rèir ri Achd na Gàidhlig (Alba) 2005 agus ri stiùiridhean dèante fon sin le Ministearan na h-Alba, air an t-suidheachadh le gnothaichean Bhòrd na Gàidhlig aig 31 Màrt 2010 agus air a chosgais obrachaidh lom, atharrachaidhean ann an cothromachd luchd-pàighidh chisean agus sruthan airgid airson na bliadhna crìochnaichte an sin;
- ▷ tha na h-aithrisean agus am pàirt den Aithisg Ìocaidd a tha ri sgrùdadh, air an ullachadh gu coileanta ann an co-rèir ri Achd na Gàidhlig (Alba) 2005 agus ri stiùiridhean dèante fon sin le Ministearan na h-Alba, agus
- ▷ tha fiosrachadh mu thimcheall an Aithris Stiùiridh, Cùl-raon Reachdail, Prìomh Ghnìomhachdan, Coileanadh Ionmhasail, Seilbhean Calpa sa Bhliadhna, Tiodhlacan agus Tabhartasan Carthannach, Call, Pàighidhean Sònraichte agus Dubhadh Às, Tachartasan co-cheangailte ri Dàta Pearsanta, Neo-làthaireachd Tinneis, Poileasaidh Pàigheadh Sholaraidhean, Targaidean Ionmhasail, Aonadh Airgid na h-Eòrpa, Fastadh Luchd-sgrùdaidh, Sgaoileadh Fiosrachaidh do Luchd-sgrùdaidh, Cùisean Riaghlaidh Corporra, Modhan Strì eadar Com-pàirtean, Buill a' Bhùird, Sgioba Stiùiridh agus Comataidhean a' Bhùird air an gabhail a-steach don Aithisg Bhliadhnail, a rèir nan aithrisean ionmhasail.

Cunbhalachd

Nam bheachd-sa, chaidh an caiteachas agus an teachd-a-steach a tha air a nochdadh sna h-aithrisean ionmhasail a tharraing agus a chur an cèill anns gach seagh tàbhachdach, a rèir achdachadh ìomchaidh agus stiùireadh air a libhrigeadh le Ministearan na h-Alba.

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

Aithris Cosgais Obrachaidh don Deireadh Bliadhna aig 31 Màrt 2010

	Nota	2010 £	2009 £
Teachd-a-steach			
Teachd-a-steach eile	4	76	1,310
		76	1,310
Caiteachas			
Cosgaisean Buill agus Luchd-obrach a' Bhùird	5	579,120	504,167
Caiteachas Obrachaidh	6	4,259,189	4,372,472
Cosgaisean Obrachaidh Eile	7	458,913	585,374
Cosgais Calpa Baraileach	8	7,966	5,122
Ìsleachadh	9	6,987	16,522
		5,312,175	5,483,657
Easbhaidh Obrachaidh		(5,312,099)	(5,482,347)
Riadh Banca a-steach		398	8,985
Prothaid sùilichte air So-mhaoin Peinnsein	13	31,000	28,000
Cosgaisean Riadh Peinnsein	13	(43,000)	(43,000)
Cosgais obrachaidh lom ro mhaoineachadh Riaghaltas na h-Alba		(5,323,701)	(5,488,362)

Tha na poileasaidhean cunntasachd agus na notaichean air duilleagan 23 gu 42 a' dèanamh suas pàirt de na cunntasan seo.

Aithris air an t-Suidheachadh Ionmhasail aig 31 Màrt 2010

	Nota	31 Màrt 2010 £	31 Màrt 2009 £	1 Giblean 2008 £
So-mhaoin Neo-làithreach				
Seilbh, uidheam agus acfhainn	9	11,849	5,871	18,849
So-mhaoin neo-làithreach iomlan		11,849	5,871	18,849
So-mhaoin Làithreach				
Malairt agus nithean gabhte eile	10	258,066	116,700	57,082
Airgead agus nithean co-ionnan	11	92,736	68,825	78,757
So-mhaoin làithreach iomlan		350,802	185,525	135,839
So-mhaoin iomlan		362,651	191,396	154,688
Fiachan Làithreach				
Malairt agus nithean eile rim pàigheadh	12	70,413	28,423	24,975
Fiachan làithreach iomlan		70,413	28,423	24,975
So-mhaoin neo-làithreach meudaichte/lùghdaichte le so-mhaoin/fiachan lom làithreach		292,238	162,973	129,713
So-mhaoin Neo-làithreach				
Solaran	13	(307,000)	(179,000)	(1,000)
Fiachan neo-làithreach iomlan		(307,000)	(179,000)	(1,000)
So-mhaoin lùghdaichte le fiachan		(14,762)	(16,027)	128,713
Cothromachd luchd-pàighidh chisean				
Maoin Coitcheann		306,238	162,973	129,713
Cùl-stòr Peinnsein		(321,000)	(179,000)	(1,000)
Cothromachd iomlan luchd-pàighidh chisean		(14,762)	(16,027)	128,713

Chaidh na h-aithrisean ionmhasail seo aontachadh le Bòrd na Gàidhlig air 22 Ògmhios 2010.

Ainm-sgrìobhte às leth Bòrd na Gàidhlig

Dòmhnall Màrtainn
Oifigear Cunntachail
22 Ògmhios 2010

Tha na poileasaidhean cunntasachd agus na notaichean air duilleagan 23 gu 42 a' dèanamh suas pàirt de na cunntasan seo.

Aithris air Sruthan Airgid aig Deireadh Bliadhna 31 Màrt 2010

	Nota	2010 £	2009 £
Sruthan airgid bho ghnìomhan obrachaidh			
Cosgais obrachaidh lom ro Mhaoineachadh Riaghaltas na h-Alba		(5,312,099)	(5,482,347)
Atharrachaidhean do nithean neo-airgid			
Cosg baraileach	8	7,966	5,122
Ìsleachadh ann an so-mhaoin so-bheantainn	9	6,987	16,522
Còrr a thaobh fìor thabhartasan Peinnsein thar cosgaisean seirbheis làithreach		(26,000)	(20,000)
Gluasadan ann an calpa obrachaidh			
(Meudachadh)/Lùghdachadh ann an Nithean gabhte		(141,366)	(59,618)
(Lùghdachadh)/Meudachadh ann an Nithean rim pàigheadh		41,990	3,448
Sruth airgid lom a-mach bho ghnìomhan obrachaidh		(5,422,522)	(5,536,873)
Sruthan airgid bho ghnìomhan seilbhe			
Ceannach so-mhaoin do- bheantainn	9	(12,965)	(3,544)
Riadh Banca Gabhte		398	8,985
Sruth airgid lom a-mach bho ghnìomhan seilbhe		(12,567)	5,441
Sruthan airgid bho ghnìomhan ionmhais			
Maoineachadh Riaghaltas na h-Alba airson bliadhna		5,459,000	5,521,500
Maoineachadh airgid Riaghaltas na h-Alba airson bliadhna		5,459,000	5,521,500
Meudachadh/(lùghdachadh) lom ann an airgead agus nithean co-ionnan		23,911	(9,932)
Airgead agus nithean co-ionnan aig toiseach na bliadhna	11	68,825	78,757
Airgead agus nithean co-ionnan aig deireadh na bliadhna	11	92,736	68,825
lomlaid lom airgid no nithean co-ionnan		23,911	(9,932)

Tha na poileasaidhean cunntasachd agus na notaichean air duilleagan 23 gu 42 a' dèanamh suas pàirt de na cunntasan seo.

Aithris Atharrachaidhean ann an Cothromachd Luchd-pàighidh Chìsean aig Deireadh Bliadhna 31 Màrt 2010

	Nota	Maoin Coitcheann £	Cùl-stòr Maoin Peinnein £	Iomlan £
Còrr aig 31 Màrt 2008		129,713	(1,000)	128,713
Atharrachaidhean ann am poileasaidh cunntasachd - IFRS		0	0	0
Ath-aithris air còrr aig 1 Giblean 2008		129,713	(1,000)	128,713
Atharrachaidhean ann an cothromachd luchd-pàighidh chìsean ann an 2008-09				
Ath-aithris air còrr tòiseachaidh		0	(4,000)	(4,000)
Cosg baraileach		5,122		5,122
Caiteachas Lom Sgeama Peinnein		(5,000)	5,000	0
(Call)/Prothaid Measraichte		0	(179,000)	(179,000)
Cosg obrachaidh lom don bhliadhna		(5,488,362)		(5,488,362)
Teachd-a-steach agus cosgais iomlan aithnichte airson 2008-09		(5,358,527)	(179,000)	(5,537,527)
Maoineachadh bho Riaghaltas na h-Alba		5,521,500		5,521,500
Còrr aig 31 Màrt 2009		162,973	(179,000)	(16,027)
Atharrachaidhean ann an cothromachd luchd-pàighidh chìsean ann an 2009-10				
Cosg baraileach	8	7,966	0	7,966
Caiteachas Lom Sgeama Peinnein		0	0	0
(Call)/Prothaid Measraichte		0	(142,000)	(142,000)
Cosg obrachaidh lom don bhliadhna		(5,323,701)	0	(5,323,701)
Teachd-a-steach agus cosgais iomlan aithnichte airson 2009-10		(5,152,762)	(321,000)	(5,473,762)
Maoineachadh bho Riaghaltas na h-Alba		5,459,000	0	5,459,000
Còrr aig 31 Màrt 2010		306,238	(321,000)	(14,762)

Tha na poileasaidhean cunntasachd agus na notaichean air duilleagan 23 gu 42 a' dèanamh suas pàirt de na cunntasan seo.

Notaichean do na Cunntasan aig Deireadh Bliadhna 31 Màrt 2010

1. Poileasaidhean Cunntasachd

Tha na cunntasan air an ullachadh ann an co-rèir ris an Stiùireadh Chunntasan air a libhrigeadh don Bhòrd na Gàidhlig le Ministearan na h-Alba. Tha an Stiùireadh Chunntasan seo ag iarraidh gèilleadh do Leabhar-làimhe Aithris Ionmhais aig Roinn Ionmhais na Banrighinn 2009-10 (FReM). Tha na poileasaidhean cunntasachd san leabhar-làimhe a' leantainn Poileasaidhean Cunntasachd Iomchaidh Coitcheann mar a tha minichte ann an Inbhean Aithris Ionmhasail Eadar-nàiseanta (IFRS), agus air an gabhail riutha leis an Aonadh Eòrpach agus le Achd nan Companaidhean 2006 chun na h-ìre agus gu bheil e ciallmhor agus freagarrach ann an co-theacs na h-earrainn poblach. Tha na poileasaidhean cunntasachd ris an deach gabhail gam mìneachadh gu h-ìosal. Thathar air an cur an gnìomh gu cunbhalach ann an dèiligeadh le nithean a thathar a' meas tàbhachdach a thaobh nan cunntasan.

IFRS 1 – A' Chiad Ghabhail

Mhinich Roinn Chìsean na Banrighinn an clàr-ama airson gabhail ri IFRS don riaghaltas agus do bhuidhnean co-cheangailte ann an 2008, a' comhairleachadh gum b' e 1 Giblean 2008 an ceann-latha airson gluasad gu IFRS leis a' chiad seata de chunntasan rim foillseachadh airson na bliadhna 31 Màrt 2010. Bha aig buidhnean ri cunntasan dùbhlain ullachadh cuideachd airson na bliadhna a' crìochnachadh air 31 Màrt 2009, a tha air a bhith air an cleachdadh mar choimeasadh leis a' chiad seata foillsichte de chunntasan IFRS.

IFRS 1 – Tha a' chiad ghabhail ri Inbhean Aithris Ionmhasail Eadar-nàiseanta a' ceadachadh do bhuidhnean a' gabhail ri IFRS airson a' chiad uair, saoradh fhaotainn bho làn riatanasan an IFRS sa bhliadhna gluasaid. Cha do rinn Bòrd na Gàidhlig feum de shaoradh sam bith.

Cùmhnant Cunntasachd

Tha na cunntasan gan ullachadh fon cùmhnant cosgais eachdraidheil.

So-mhaoinean Neo-làithreach

(1) Tha luachadh air so-mhaoinean neo-làithreach air a chomharrachadh sna cunntasan mar a leanas:

Tha na so-mhaoinean neo-làithreach uile a tha gan làn chleachdadh, air an luachadh aig cosg eachdraidheil, air an atharrachadh a rèir beatha na so-mhaoine, a chaidh a shònrachadh gus luach islichte a nochdadh a tha co-ionnan ri luach chothromach.

Chan eil ach so-mhaoine nas àirde na £250 air a chalpachadh agus tha nithean fon t-sùim seo air an làimhseachadh mar chaiteachas air teachd-a-steach.

(2) Isleachadh

Tha isleachadh air a sholarachadh air so-mhaoinean neo-làithreach so-bheantainn uile air bunait loidhne dhìreach. Chaidh beatha so-mhaoinean ath-bhreithneachadh rè na bliadhna, a' dèanamh cinnteach gu bheil iad a' leantainn air adhart a' riochdachadh tuairmse reusanta air beatha fheumail eaconamach.

Raon So-mhaoinean	Beatha So-mhaoine
Leasachadh Oifis	5
Uidheam Oifis	4
Uidheam & Àirneis	4
Uidheam Coimpiutair	3

Tha so-mhaoinean neo-làithreach air an isleachadh sa bhliadhna a gheibhear iad ach chan eil sa bhliadhna a riarachadh iad.

Notaichean do na Cunntasan aig Deireadh Bliadhna 31 Màrt 2010

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 Obrachaidh Chosgaisean aig an àm sa chaidh 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 agus gnìomhan obrachaidh coitcheann agus pròiseactan calpa a chòmhdach air an nochdadh mar theachd-a-steach ionmhasachaidh agus air an cur ris a' Mhaoin Choitcheann.

Teachd-a-Steach

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

Notaichean do na Cunntasan aig Deireadh Bliadhna 31 Màrt 2010

Cosgaisean Peinnein

Tha am Bòrd com-pàirteach ann an Sgeama Peinneineachaidh an Riaghaltais ionadail, a tha comharraichte mar sgeama sochair.

Tha cosgais an dùil ann an solarachadh pheinneanean luchd-obrach air aithneachadh air bunait eagarach thar an cuibheas àbhaisteach air fhàgail ann am beatha bhuill na maoin peinnein ris a bheilear an dùil, a rèir Ìre Aithris Ionmhais 17 de na Sochair Cluaineis, agus ag aithneachadh sochair cluaineis mar a tha na sochair air an cosnadh agus chan ann nuair a tha iad ri bhith pàighte. Tha an comhairliche àrachais a' measadh na sgeama gach trì bliadhna agus tha am Bòrd a' buileachadh nan cuibhreann a tha air am moladh. Tha cosgais nan cuibhreann air an cunntasachd sna h-amannan cunntasachd dom buin iad.

Tha Bòrd na Gàidhlig a' làn sholarachadh cosgais pheinneanean suas gu aois àbhaisteach cluaineisa thaobh luchd-obrach a' leigeil dhiubh an dreuchd tràth no gu saor-thoileach sna bliadhnaichean a th' ann agus na bliadhnaichean a dh'fhalbh. Tha peinneanean air am pàigheadh às dèidh aois àbhaisteach cluaineis tron sgeama peinnein.

Cosgaisean Baraileach

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

Notaichean do na Cunntasan aig Deireadh Bliadhna 31 Màrt 2010

Ionnsramaidean Ionmhasail

Tha Bòrd na Gàidhlig air a mhaoineachadh sa mhòr-chuid le teachd-a-steach bho Riaghaltas na h-Alba. Mar sin, chan eil e fo bhuidh a bhith air fhoillseachadh ri cunnart brìgheil leagaidh. Tha ionnsramaidean ionmhasail Bhòrd na Gàidhlig air an dèanamh suas de stòras airgid agus airgead sruthach. Tha airgead taisgte sam bith air a chumail ann am bancaichean le àrd-inbhe agus chan eil e fosgailte do chunnart brìgheil sam bith a thaobh ìre rèidh.

Gnothaich Soirbheachail Làithreach

Tha na cunntasan air an ullachadh a' gabhail a-steach riatanasan na h-inbhe cunntasachd FRS 17, agus tha iad a' gabhail a-steach luachadh measraichte air buailteachd na sgeama peinnein mar a tha air a mhineachadh ann an nota 14 de na cunntasan. Tha seo a' nochdadh in-ghabhail air buailteachdan a' tighinn gu bhith air am pàigheadh sna bliadhnaichean ri teachd, a thaobh buailteachdan peinnein ag èirigh bhon iarrtas aig FRS 17 gu Bòrd na Gàidhlig. Tha Barnett Waddingham, comhairliche na sgeama peinnein, air a' bhualteachd ag èirigh fo FRS 17 air obrachadh a-mach. Bidh an comhairliche a' coileanadh ath-bhreithneachadh gach trì bliadhna air bunait maoinachaidh na sgeama peinnein, a thuilleadh air ath-bhreithneachaidhean bliadhnail nuair a bhios sin iomchaidh. Chaidh an

luachadh foirmeil mu dheireadh air a' mhaoin a choileanadh aig 31 Màrt 2008. Ann an ullachadh na cosgais peinnein san amharc airson na bliadhna 31 Màrt 2010, tha an comhairliche air gabhail ris gu bheil luchd-obrach a' leantainn orra a' cosnadh sochairean ùra ann an co-rèir ris na riaghailtean mar a tha iad gu làithreach, agus gu bheil an liosta-pàighidh pheinnseanach a' fuireach seasmhach le daoine ùra a' tighinn an àite feadhainn a tha a' fàgail.

Cho fad 's nach eil an easbaidh peinnein air a pàigheadh bho bunan teachd-a-steach eile a' Bhùird, chan fhaodar a coinneachadh ach a-mhàin le tabhartasan san àm ri teachd no Tabhartas-gus-Cuideachadh bhon an roinn urrasachd, Buidheann-stiùiridh Cultar, Cùisean bhon Taobh A-Muigh agus Turasachd Riaghaltas na h-Alba.

Tha seo air sgàth nach fhaodar, fo na riaghailtean àbhaisteach a bhuineas do smachd pàrlamaideach thar teachd-steach agus caiteachas, na tabhartasan sin a phàigheadh gus am bi feum orra.

Chan eil am Bòrd a' faicinn adhbhar sam bith nach fhaighear urrasachd na roinne agus aonta Mhinistearan san àm ri teachd no gur e taic nas lugha a bheir iad do Bhòrd na Gàidhlig. Mar sin, thathar air a mheas iomchaidh bunait gnothaich soirbheachail a chleachdadh airson ullachadh nan aithrisean ionmhasail seo.

Notaichean do na Cunntasan aig Deireadh Bliadhna 31 Màrt 2010

Atharrachaidhean ann am Poileasaidh Cunntasachd

Tha na h-aithrisean cunntasachd seo air an ullachadh fo Inbhean Aithris Ionmhasail Eadar-nàiseanta (IFRS) airson a' chiad uair agus tha na figearan coimeasach air an ath-aithris bho Phoileasaidhean Cunntasachd Iomchaidh Coitcheann na Rìoghachd Aonaichte (UK GAAP) mar a dh'fheumar. Tha an rèiteach gu IFRS bho chunntasan UK GAAP a chaidh fhoillseachadh roimhe, ann an geàrr-chunntas aig Nota 2. Tha Bòrd na Gàidhlig air cunntasan dùbhlain ullachadh airson na bliadhna 31 Màrt 2009, a thathar air a chleachdadh mar choimeasan don chiad seata de chunntasan foillsichte IFRS.

Chaidh gabhail ri Inbhean Ionnsramaidean Ionmhasail Ùra FRS 25, FRS 26 agus FRS 29 mar a tha air am mineachadh 's air an atharrachadh le Leabhar-làimhe Aithris Ionmhasail an Rìaghaltais fo UK GAAP ann an 2008-09. Chaidh coimeasan bho na bliadhnaichean roimhe sin ath-aithris gus na h-inbhean sin a nochdadh. Tha na h-inbhean sin co-ionnan ris na h-inbhean IFRS co-ionnan, IAS 32, IAS 39 agus IFRS 7. Mar sin, chan eil na h-aithrisean ionmhasail air an ath-aithris airson ionnsramaidean ionmhasail.

Ath-bhreithneachadh air Poileasaidhean Cunntasachd

Ann an co-rèir ri Inbhe Aithris Ionmhasail 18, Ath-bhreithneachadh air Poileasaidhean Cunntasachd, ghabh am Bòrd ath-bhreithneachadh os làimh air a phoileasaidhean cunntasachd uile, gus dèanamh cinnteach às am buntainneas iomchaidh leantainneach.

Atharrachaidhean ann am Modhan Measrachaidh

Chan robh atharrachadh ann a thaobh modhan measrachaidh sa bhliadhna.

2. A' Chiad Ghabhail ri IFRS

	Maoin Coitcheann £	Cùl-stòr Maoin Peinnein £	Iomlan £
Cothromachd luchd-pàighidh chisean aig 31 Màrt 2008 fo UK GAAP	129,713	(1,000)	128,713
Atharrachaidhean airson:	0	0	0
Cothromachd luchd-pàighidh chisean aig 1 Giblean 2008 fo IFRS	129,713	(1,000)	128,713
Cothromachd luchd-pàighidh chisean aig 31 Màrt 2009 fo UK GAAP	162,973	(179,000)	(16,027)
Atharrachaidhean airson:	0	0	0
Cothromachd luchd-pàighidh chisean aig 1 Giblean 2009 fo IFRS	162,973	(179,000)	(16,027)
Cosgais obrachaidh lom do 2008-09 fo UK GAAP			(5,488,362)
Atharrachaidhean airson:			0
Cosgais obrachaidh lom do 2008-09 fo IFRS			(5,488,362)

Chaidh na cunntasan airson na deireadh bliadhna aig 31 Màrt 2008 ath-bhreithneachadh gus nithean a dh'fheumte atharrachadh tro ghabhail ri IFRS a chomharrachadh. Cha deach nithean sam bith le feum air atharrachadh a chomharrachadh, agus a rèir sin cha robh atharrachadh sam bith ann an cothromachd tòiseachaidh luchd-pàighidh chisean aig an àm sin.

Chaidh na cunntasan airson na deireadh bliadhna aig 31 Màrt 2009 ath-bhreithneachadh cuideachd gus nithean sam bith aig an robh feum air atharrachadh tro ghabhail ri IFRS a chomharrachadh airson na bliadhna sin.

Notaichean do na Cunntasan aig Deireadh Bliadhna 31 Màrt 2010

3. Tabhartas-gus-Cuideachadh

	2010 £	2009 £
Tabhartas-gus-Cuideachadh iomlan a fhuair eadh air a chur ri Cùl-stòr Teachd-a-steach & Caiteachais sa chunntas cothromachaidh.	5,459,000	5,521,500

Tha an t-sùim de Thabhartas-gus-Cuideachadh (GIA) air aontachadh sa chiad àite le Ministearan, mar phàirt de phròiseas Buidseat na h-Alba. Tha am figear seo an uair sin umhail do dh'atharrachaidhean mar a chaidh aontachadh le roinn an urrasachd gus prògram obrach a' Bhùird a nochdadh.

4. Teachd-a-steach Eile

	2010 £	2009 £
Eile	76	1,310

5. Cosgaisean Buill a' Bhùird agus Luchd-obrach

Geàrr-chunntas	2010 £	2009 £
Buill a' Bhùird	75,184	82,100
Luchd-obrach	418,484	422,067
Luchd-obrach Buidhne	85,452	0
	579,120	504,167
Buill a' Bhùird – faic an Aithisg Ìocaidh		
Cìsean	72,969	79,805
Cosgaisean Sochairean Sòisealta	2,215	2,295
Cosgaisean Peinnsein	0	0
	75,184	82,100
Tha cosgaisean Buill a' Bhùird air an gabhail a-steach do na cosgaisean obrachaidh (faic nota 6)		
Tuarastail Luchd-obrach		
Tuarastail	358,315	362,886
Cosgaisean Sochairean Sòisealta	28,246	30,434
Cosgaisean Peinnsein (faic nota 13)	31,923	28,747
	418,484	422,067
Luchd-obrach Buidhne		
Buill den Àrd-Sgioba Taic Edar-amail air am fastadh air bunait cunnraidh	85,452	0
Bha an àireamh chuibheasach de luchd-obrach mar a leanas:		
Àrd-Sgioba Stiùiridh	3	5
Luchd-obrach Rianachd & taic	9	5
Iomlan	12	10

Notaichean do na Cunntasan aig Deireadh Bliadhna 31 Màrt 2010

6. Caiteachas Obrachaidh

Tha Bòrd na Gàidhlig ag obrachadh mar bhuidheann singilte agus chan eil diofar phàirtean ann a dh'fhaodte a chomharrachadh mar roinnean obrachaidh a rèir IFRS 8. Mar sin, chan eil e comasach fiosrachadh ionmhasail agus tuairisgeulach a sholarachadh mu dhiofar roinnean.

Tha am Plana Obrachaidh a' mion-chomharrachadh prìomh thargaidean agus clachan-mìle a tha am Bòrd a' leantainn ann an sireadh ri cinn-uidhe a choileanadh a chaidh a stèidheachadh le Riaghaltas na h-Alba. Tha obair a' Bhùird air a stiùireadh tro cheithir phrionnsapalan cànan làn-stèidhichte, agus gabhaidh caiteachas obrachaidh a bhith air a roinn mu choinneamh gach aon de na prionnsapalan sin. Tha na h-atharrachaidhean bho na bliadhnaichean a dh'fhalbh a' nochdadh phrìomhachasan atharraichte mar a tha air am mìneachadh anns a' Phlana Corporra 2009-10.

	2010 £	2009 £
Togail Cànan	1,002,284	1,003,000
Cleachdadh Cànan	1,470,931	1,518,716
Inbhe Cànan	1,462,167	1,517,496
Corpas Cànan	323,807	333,260
	4,259,189	4,372,472

7. Cosgisean Obrachaidh Eile

	2010 £	2009 £
Cosgaisean Bùird agus Luchd-obrach (a' fàgail às cosgaisean Tuarastail)	120,373	152,792
Cosgaisean ruith Oifis	147,214	144,575
Dàimhean Poblach & Margaideachd	64,780	84,427
Cisean Proifeiseanta	126,546	203,580
	458,913	585,374
Tha an caiteachas a leanas air a ghabhail a-steach sna cosgaisean gu h-àrd.		
Cisean Sgrùdaidh (sgrùdadh bhon taobh a-muigh)	13,840	13,620
Màil obrachaidh		
- fearann agus togalaichean	38,549	43,488
- carbaidean agus uidheam oifis	4,533	5,632

8. Cosgaisean Baraileach

	2010 £	2009 £
Cosgais Calpa (air obrachadh a-mach aig 3.5% den so-mhaoin chuibheasach lom) (2009 - 3.5%)	7,966	5,122

Notaichean do na Cunntasan aig Deireadh Bliadhna 31 Màrt 2010

9. Seilbh, acfhainn agus uidheam

	Leasachaid- hean Cùmhnantan Màil £	Uidheam Oifis £	Uidheam & Àirneis £	Uidheamachd Coimpiutairt £	Iomlan £
Cosgais					
aig 1 Giblean 2009	42,730	45,312	23,193	41,659	152,894
Nithean air an cur-ris	0	1,633	1,341	9,991	12,965
Nithean air an cur às	0	(1,545)	0	0	-1,545
Aig 31 Màrt 2010	42,730	45,400	24,534	51,650	164,314
Ìsleachadh aig 1 Giblean 2009	42,730	42,432	22,564	39,297	147,023
air a sholarachadh sa bhliadhna	0	1,848	650	4,489	6,987
Co-cheangailte ri cur às	0	(1,545)	0	0	-1,545
Aig 31 Màrt 2010	42,730	42,735	23,214	43,786	152,465
Luach Lom					
Aig 31 Màrt 2010	0	2,665	1,320	7,864	11,849
Luach Lom					
Aig 31 Màrt 2009	0	2,880	629	2,362	5,871

	Leasachaid- hean Cùmhnantan Màil £	Uidheam Oifis £	Uidheam & Àirneis £	Uidheamachd Coimpiutairt £	Iomlan £
Cosgais					
aig 1 Giblean 2008	42,730	45,312	23,193	38,115	149,350
Nithean air an cur-ris	0	0	0	3,544	3,544
Nithean air an 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
Air an solarachadh sa bhliadhna	8,546	2,602	314	5,060	16,522
Nithean air an cur às	0	0	0	0	0
Aig 31 Màrt 2009	42,730	42,432	22,564	39,297	147,023
Luach Lom					
Aig 31 Màrt 2009	0	2,880	629	2,362	5,871
Luach Lom					
Aig 31 Màrt 2008	8,546	5,482	943	3,878	18,849

Notaichean do na Cunntasan aig Deireadh Bliadhna 31 Màrt 2010

10. Malairt agus nithean gabhte eile

	2010 £	2009 £	2008 £
Tabhartasan pàighte ro-làimh	240,158	104,000	50,000
Nithean gabhte eile	17,908	12,700	7,082
	258,066	116,700	57,082

Chan eil sùim eadra-riaghaltas air a ghabhail a-steach an taobh a-staigh luchd-fiach.

11. Airgead agus Nithean co-ionnan

	2010 £	2009 £	2008 £
Còrr aig 1 Giblean 2009	68,825	78,757	283,921
Iomlaid lom ann an corran airgid agus nithean co-ionnan	23,911	(9,932)	(205,164)
Còrr aig 31 Màrt 2010	92,736	68,825	78,757
Bha na corran a leanas aig 31 Màrt 2010 air an gleidheadh:			
Cunntas Banca Làithreach	91,187	42,330	55,407
Cunntas Èarlais Banca	1,380	26,415	23,260
Airgead làimhe	169	80	90
	92,736	68,825	78,757

12. Malairt agus Nithean eile rim pàigheadh

	2010 £	2009 £	2008 £
Nithean Malairt rim pàigheadh	4,348	1,400	617
Cisean Rola-pàighidh	343	137	7,940
Tàrmaichean	43,222	26,886	16,418
Maoineachadh air fhaotainn ro-làimh	22,500	0	0
	70,413	28,423	24,975
Tha na corran a leanas air an gabhail a-steach an taobh a-staigh luchd-creideis:			
Buidhnean an Riaghaltais	915	597	3,287

13. Dealasan Peinnsein

Tha am Bòrd ag obrachadh sgeama shochairan minichte mar bhuidheann ceadaichte fo Mhaoin Peinnsein Chomhairle na Gàidhealtachd, na so-mhaoinean air an gleidheadh ann an urras air leth fo rianachd na maoine. Bha a' mhaoin air a ruith leis a' bhuidheann roimhe sin agus chaidh a gluasad gu Bòrd na Gàidhlig air 3 Giblean 2006. Tha tabhartasan don sgeama a' tighinn à cunntas teachd-a-steach is caiteachais gus cosgais pheinnseanan a sgaoileadh thar beatha obrach an luchd-obrach aig a' Bhòrd.

Notaichean do na Cunntasan aig Deireadh Bliadhna 31 Màrt 2010

13. Dealasan Peinnsein (a' leantainn)

Chaidh làn luachadh àrachais a choileanadh aig 31 Màrt 2008 agus chaidh ùrachadh air 31 Màrt 2010 le Barnett Waddingham. B' e na prìomh bharailean bhon chomhairliche:

	31.3.10	31.3.09	31.3.08
Reata meudachaidh ann an tuarastail	5.4%	4.5%	5.2%
Reata meudachaidh ann am peinnseanan gam pàigheadh	3.9%	3.0%	3.7%
Reata lasachaidh do bhualteachdan sgeama	5.5%	6.7%	6.6%
Barail atmhorachd	3.9%	3.0%	3.7%

Dh'atharraich an t-atharrachadh air FRS17 a chaidh fhoillseachadh san Dùbhlachd 2006 an dòigh a bhathar a' cleachdadh ann an luachadh nan so-mhaoinean. Roimhe sin, bha an "luach meadhan-margaidh" air fhoillseachadh ach tha seo air atharrachadh gu "luach iarrtais làithreach". Tha a' bhualteachd lom aig 31

Màrt 2008 air ath-stèidheachadh agus air a chleachdadh mar an àireamh tòiseachaidh airson na bliadhna 31 Màrt 2009. Tha an dòigh luachaidh a thaobh aonad san amharc air a chleachdadh gus na cosgaisean seirbheis obrachadh a-mach. Ghabh an comhairliche os làimh seata de bharailean staitistigeach a tha cunbhalach don fheadhainn a chaidh a chleachdadh san luachadh maoinachaidh foirmeil aig 31 Màrt 2008.

B' e an t-sreath PA92 na clàran bàis às dèidh cluaineas a chaidh a ghabhail os làimh, air an cur air adhart gu bliadhna 2008 airson peinnseanairean làithreach agus 2018 airson neo-pheinnseanairean, le feabhas air bàsmhorachd san àm ri teachd air a stèidheachadh aig 1% sa bhliadhna.

Fad-beatha Sùilichte bho aois 65 (bliadhna)	Cluaineas an-diugh	Cluaineas ann am 20 bliadhna
Fir	18.87	19.88
Mnathan	21.91	22.98

Na so-mhaoinean sa sgeama agus an reata prothaid sùilichte:

	Luach aig 31.3.10 £	Luach aig 31.3.09 £	Luach aig 31.3.08 £
Luach làithreach an Dleastanais Mhaoinichte	(921,000)	(557,000)	(390,000)
Luach cothromach so-mhaoinean na Sgeama (luach iarrtais)	688,000	442,000	385,000
Buailteachd Lom	(233,000)	(115,000)	(5,000)
Luach làithreach an Dleastanais Neo-mhaoinichte	(74,000)	(63,000)	0
Cosgais Seirbheis Neo-aithnichte a bh' ann	0	0	0
Buailteachd lom ann an Aithris an t-Suidheachaidh Ionmhasail	(307,000)	(178,000)	(5,000)

Notaichean do na Cunntasan aig Deireadh Bliadhna 31 Màrt 2010

13. Dealasan Peinnsein (a' leantainn)

'S e na sùimean aithnichte san Aithris Cosgais Obrachaidh:

	31.3.10 £	31.3.09 £	31.3.08 £
Cosgais Seirbheis làithreach	34,000	29,000	49,000
Riadh air dleastanas	43,000	43,000	20,000
Prothaid sùilichte air so-mhaoin an Fhastaike	(31,000)	(28,000)	(26,000)
Cosgais seirbheis a bh' ann	0	0	0
Prothaid lom	46,000	44,000	43,000
Fior phrothaid air so-mhaoin Sgeama	(190,000)	(126,000)	(20,000)

Rèiteachadh chorrann tòiseachaidh is dùnaidh de luach làithreach an dleastanas sochair minichte:

	31.3.10 £	31.3.09 £	31.3.08 £
Dleastanas Sochair Minichte Tòiseachaidh	621,000	390,000	341,000
Cosgais seirbheis	34,000	29,000	49,000
Cosgais Rèidh	43,000	43,000	20,000
Call (prothaid) àrachasail	301,000	175,000	(43,000)
Sochairean measraichte pàighte (glusadan lom a-steach)	(19,000)	(26,000)	6,000
Tabhartasan le com-pàirtichean Sgeama	20,000	15,000	17,000
Pàighidhean peinnsein neo-mhaoinichte	(5,000)	(5,000)	0
Dleastanas Sochair Minichte Dùnaidh	995,000	621,000	390,000

Rèiteachadh chorrann tòiseachaidh is dùnaidh de luach cothromach so-mhaoin na Sgeama:

	31.3.10 £	31.3.09 £	31.3.08 £
Luach cothromach tòiseachaidh so-mhaoin na Sgeama	442,000	389,000	336,000
Atharrachadh air a' chòrr tòiseachaidh airson luachadh air atharrachadh bunait	0	(4,000)	0
Prothaid sùilichte air so-mhaoin na Sgeama	31,000	28,000	26,000
Prothaid (call) àrachasail	159,000	(4,000)	(46,000)
Tabhartasan an fhastaike	60,000	49,000	47,000
Tabhartasan le com-pàirtichean na Sgeama	20,000	15,000	17,000
Sochairean measraichte pàighte (glusadan lom a-steach)	(24,000)	(31,000)	6,000
Luach cothromach so-mhaoin na Sgeama aig deireadh na h-ùine.	688,000	442,000	385,000

Notaichean do na Cunntasan aig Deireadh Bliadhna 31 Màrt 2010

13. Dealasan Peinnsein (a' leantainn)

Rèiteachadh easbhaidh tòiseachaidh is dùnaidh	31.3.10 £	31.3.09 £	31.3.08 £
Easbhaidh san sgeama aig toiseach na bliadhna	(179,000)	(1,000)	(5,000)
Atharrachadh air a' chòrr tòiseachaidh airson luachadh air atharrachadh bunait	0	(4,000)	0
Cosgais seirbheis làithreach	(34,000)	(29,000)	(49,000)
Tabhartasan an Fhastaidhe	55,000	44,000	47,000
Pàighidhean Peinnsein neo-mhaoinichte	5,000	5,000	0
Cosgaisean seirbheis a bh' ann	0	0	0
Atharrachaidhean Eòlais air so-mhaoin na Sgeama	0	0	0
Teachd-a-steach Ionmhais Eile	(12,000)	(15,000)	5,000
Prothaid/(Call) àrachasail	(142,000)	(179,000)	(3,000)
Còrr/(Easbhaidh) aig deireadh na bliadhna	(307,000)	(179,000)	(5,000)

Sùimean mu choinneamh an ama làithreach agus na ceithir amannan a chaidh seachad	31.3.10 £	31.3.09 £	31.3.08 £	31.3.08 7
Dleastanas Sochair Minichte	(995,000)	(620,000)	(390,000)	(341,000)
So-mhaoin na Sgeama	688,000	442,000	385,000	336,000
Còrr/Easbhaidh	(307,000)	(178,000)	(5,000)	(5,000)
Atharrachaidhean Eòlais air buailteachdan an Sgeama				
Atharrachaidhean eòlais air so-mhaoin na Sgeama	0	(258,000)	0	0
Scheme assets	159,000	(4,000)	(46,000)	0

Aithris air prothaid agus call aithnichte iomlan	31.3.10 £	31.3.09 £
Fior phrothaid às aonais prothaid sùilichte air so-mhaoin sgeama peinnsein	159,000	(154,000)
Prothaid agus call eòlais	0	(108,000)
Atharrachaidhean ann an barailean fo luach làithreach buailteachdan na sgeama	(301,000)	83,000
Prothaid/(call) àrachasail sa sgeama peinnseinin	(142,000)	(179,000)
Meudachadh/(lùghdachadh) ann an còrr nach fhaighear air ais bho thuiteam ann am ballrachd agus feartan eile	0	0
Prothaid/(call) àrachasail aithnichte	(142,000)	(179,000)

Notaichean do na Cunntasan aig Deireadh Bliadhna 31 Màrt 2010

13. Dealasan Peinnein (a' leantainn)

Ro-mheasaidhean don Bhliadhna gu 31 Màrt 2011	Bliadhna gu 31 Màrt 2011 £
Cosgais seirbheis	74,000
Cosgais Riadh	57,000
Prothaid air So-mhaoin	(53,000)
Iomlan	78,000
Tabhartasan Fastaiche	62,000

Tha na figearan sin às aonais cosgais calpaichte cluaineis tràth no meudachaidhean sam bith a dh'fhaodadh a bhith air tachairt às dèidh 31 Màrt 2010.

14. Gnothaichean Pàrtaidh Co-cheangailte

'S e Buidheann Poblach Neo-Roinneil de Riaghaltas na h-Alba a th' anns a' Bhòrd. 'S e Buidheann-stiùiridh Eòrpa, Cùisean air an Taobh A-Muigh agus Turasachd an Roinn Urrasachd aig a' Bhòrd. Thathar a' coimhead air Riaghaltas na h-Alba mar phàrtaidh co-cheangailte leis a bheil mòran gnothaichean tàbhachdach air a bhith a' gabhail àite mar chùrsa àbhaisteach. A thuilleadh air an sin, tha am Bòrd air a bhith a' dèanamh gnothaich tàbhachdach le Roinnean eile den Riaghaltas agus le Buidhnean Poblach Neo-Roinneil eile.

Tha sinn air gnothaichean rè na bliadhna ath-bhreithneachadh agus thathar den bheachd gu bheil buntanas brìgheil pàrtaidh co-cheangailte aig na leanas:

Buidheann agus adhbhar nan tabhartas(an)	Luach Iomlan Phàighidh(ean) sa bhliadhna £	Ball den Bhòrd / Ball den Àrd-Sgioba Stiùiridh agus dàimh leis a' bhuidhinn
Comhairle na Gàidhealtachd Maoineachadh do Chòisir Òigridh na Gàidhealtachd (£3,200), Tachartas Tilleadh Dhachaigh na Gàidhealtachd (£1,900) agus Duaisean Mathais na Gàidhealtachd (£500)	5,600	M Foxley: Ceannard Rianachd na Comhairle
Colaisde a' Chaisteil Taic do dh'iomairtean coimhearsnachd mu eachdraidh agus dualchas Gàidhlig, agus luachadh air stuthan Gàidhlig ann an tasglannan ionadail agus sgìreil.	75,000	A NicSuain: Ceannard Roinn Gàidhlig na Colaisde D Màrtainn: Ball den Bhòrd

Notaichean do na Cunntasan aig Deireadh Bliadhna 31 Màrt 2010

14. Gnothaichean Pàrtaidh Co-cheangailte (a' leantainn)

Buidheann agus adhbhar nan tabhartas(an)	Luach Iomlan Phàighidh(ean) sa bhliadhna £	Ball den Bhòrd / Ball den Àrd-Sgioba Stiùiridh agus dàimh leis a' bhuidhinn
Ionad Àrois Sreath Ceòl 's Co-rùn de choileanaidhean ciùil Gàidhlig	4,000	A MacCarraig: Neach-seilbh sa chompanaidh
Ionad Àrois Iomairt Gàidhlig ann an sgìre Thròdairnis san Eilean Sgitheanach	9,000	A MacCarraig: Neach-seilbh sa chompanaidh
Fèisean nan Gàidheal Taic adhartachaidh is leasachaidh air ceòl Gàidhlig and agus teagasg òrain	105,000	A MacCarraig: Ceannard na buidhne
Urras a' Chlò Hearaich Màl oifis do dh'Oifigear Cholmcille	1,250	D Màrtainn: Cathraiche Urras a' Chlò Hearaich
Acair Foillseachadh Leabhraichean Gàidhlig	35,518	D Màrtainn: Cathraiche

15. Aontaidhean tabhartais co-cheangailte ri Buill a' Bhùird agus buill den Àrd-Sgioba Stiùiridh

A thuilleadh air na cùisean gnothaich brìgheil rè na bliadhna a tha air an liostadh ann an Nota 14 gu h-àrd, chaidh aonta a chur ris na tabhartasan a leanas do bhuidhnean san do dh'fhoillsich Buill den Bhòrd agus buill den Àrd-Sgioba Stiùiridh com-pàirt. Tha na tabhartasan ainmichte a' còmhachadh ùinean suas gu trì bliadhna ro-làimh.

Buidheann agus adhbhar nan tabhartas(an)	Luach Iomlan Phàighidh(ean) sa bhliadhna £	Ball den Bhòrd / Ball den Àrd-Sgioba Stiùiridh agus dàimh leis a' bhuidhinn
Acair Foillseachadh leabhraichean Gàidhlig Tabhartas ri phàigheadh tro Chomhairle nan Leabhraichean fo rèiteachaidhean ùra	70,000	A NicSuain: Ball den Bhòrd D Màrtainn: Cathraiche

Notaichean do na Cunntasan aig Deireadh Bliadhna 31 Màrt 2010

15. Aontaidhean tabhartais co-cheangailte ri Buill a' Bhùird agus buill den Àrd-Sgioba Stiùiridh

Buidheann agus adhbhar nan tabhartas(an)	Luach Iomlan Phàighidh(ean) sa bhliadhna £	Ball den Bhòrd / Ball den Àrd-Sgioba Stiùiridh agus dàimh leis a' bhuidhinn
Cli Gàidhlig Taic do dh'ionnsachadh na Gàidhlig	130,300	R Dunbar: Ball coitcheann de Cli Gàidhlig
Stòrlann Nàiseanta na Gàidhlig Ullachadh agus foillseachadh air stuthan foghlaim Gàidhlig (£287,580) agus Ro-Innleachd Eadar-amail Ficsean & trèanadh do sgrìobhaichean (£12,000)	299,580	A NicSuain: Comhairliche Stòr-dàta Gàidhlig A MacCarraig: A bhean ag obair làn-thìde don bhuidhinn
Colaisde a' Chaisteil Taic do dh'àrdachadh air cothroman foghlaim Gàidhlig agus rannsachadh	50,000	A NicSuain: Ceannard Roinn Gàidhlig na Colaisde Dòmhnall Màrtainn: Ball den Bhòrd
An Comunn Gàidhealach Taic don Mhòd 's do Mhòdan ionadail, oideachadh Gàidhlig do bhuill chòisirean agus cosgaisean làrach-lìn	121,500	A NicSuain: Ball Beatha den bhuidhinn A MacCarraig: Ball Beatha den bhuidhinn A Jones: Ball den bhuidhinn D Màrtainn: Ball den bhuidhinn
Comunn Eachdraidh Nis Maoineachadh airson leudachadh air taisbeanadh agus cuirmean	750	A NicSuain: Cathraiche
Coimisean nan Croitearan Maoineachadh gus taic a chur ri buileachadh a' Phlana Ghàidhlig	370	M MacIllinnein: Coimiseanair
Comhairle na Gàidhealtachd Maoineachadh gus taic a chur ri buileachadh a' Phlana Ghàidhlig	76,990	M Foxley: Ceannard Rianachd na Comhairle

Notaichean do na Cunntasan aig Deireadh Bliadhna 31 Màrt 2010

15. Aontaidhean tabhartais co-cheangailte ri Buill a' Bhùird agus buill den Àrd-Sgioba Stiùiridh

Buidheann agus adhbhar nan tabhartas(an)	Luach Iomlan Phàighidh(ean) sa bhliadhna £	Ball den Bhòrd / Ball den Àrd-Sgioba Stiùiridh agus dàimh leis a' bhuidhinn
Comhairle nan Eilean Siar Iarrtas Fèis Ceilteach nam Meadhanan 2011 (£10,000). Maoineachadh airson buileachadh a' Phlana Gàidhlig (£111,110)	121,100	A MacLeòid: Oifigear Leasachaidh Gàidhlig agus Oifigear Poileasaidh ann an oifis a' Cheannaird.
Fèisean nan Gàidheal Taic airson adhartachadh agus leasachadh ceòl Gàidhlig agus teagasg òrain	105,000	A MacCarraig: Ceannard na buidhne (làn-ùine)
Fèis Dhùn Bhreatainn an Iar Ionnsachadh Gàidhlig tro chlasaichean agus bogadh	1,800	A MacCarraig: Ceannard prìomh bhuidheann nam Fèisean
Fèis Rois Taic do chlasaichean Gàidhlig do luchd-obrach Ulpan.	2,700	A MacCarraig: Ceannard prìomh bhuidheann nam Fèisean
Fèis Mhoireibh Fèis le còmhraidh Gàidhlig agus òrain air an leantainn le clasaichean Gàidhlig	500	A MacCarraig: Ceannard prìomh bhuidheann nam Fèisean
An Comunn Gàidhealach Meur Ghallaibh Leasachadh air "Fèis Ghallaibh"	3,000	A MacCarraig: Ball Beatha
Ceòlas Uibhist	19,000	A Jones: Ball den bhuidhinn
Bursaraidhean ionnsachaidh do dhaoine òga aig Ceòlas na h-Òige	17,000	Jo NicDhòmhnaill: Ceangal gnìomhach fad-ùine ris an Fhèis
Fèis Chataibh Bùithlean-obrach ann an obair stèidse le luchd-oideachaidh Gàidhlig	400	A MacCarraig: Ceannard prìomh bhuidheann nam Fèisean

Notaichean do na Cunntasan aig Deireadh Bliadhna 31 Màrt 2010

15. Aontaidhean tabhartais co-cheangailte ri Buill a' Bhùird agus buill den Àrd-Sgioba Stiùiridh

Buidheann agus adhbhar nan tabhartas(an)	Luach Iomlan Phàighidh(ean) sa bhliadhna £	Ball den Bhòrd / Ball den Àrd-Sgioba Stiùiridh agus dàimh leis a' bhuidhinn
Taigh-cluiche Eden Court Cruinneachadh sgrìobtaichean dràma do chloinn agus do dhaoine òga	2,000	A MacCarraig: Ball den Bhòrd 2000-2005
Fèis Spè Clasaichean Gàidhlig do bhuill a' Bhùird, saor-thoilich agus oidean	2,700	A MacCarraig: Ceannard prìomh bhuidheann nam Fèisean
Fèis Fhoirt Bùithtean-obrach ciùil agus òran do dhaoine òga	2,700	A MacCarraig: Ceannard prìomh bhuidheann nam Fèisean
Comunn Gaidhealach Dhùn Èideann Bùithtean-obrach ciùil do dhaoine òga	800	A MacCarraig: Ball Beatha den bhuidhinn
Iomairt Rannsachaidh Soillse Iomairt rannsachaidh Gàidhlig Ioma-aitreabh	50,000	Rob Dunbar: Ball de luchd-obrach aitreabh foghlaim pàirteach àrd-ìre.
Faclair na Gàidhlig Taic Pròiseict do fhaclair Gàidhlig	75,000	Rob Dunbar: Ball de luchd-obrach aitreabh foghlaim pàirteach àrd-ìre.
Tatù Innse Gall Cèilidh Innse Gall, Geamannan Gaidhealach Leòdhais agus an Tatù Armailteach	8,000	A MacLeòid: Neach-obrach aig Comhairle nan Eilean Siar – prìomh mhaoiniche an tachartais.
MG Alba Bùithtean-obrach do fharpais fiolman Gàidhlig goirid Film G	17,250	C MacFhionghain D Màrtainn Ù D MacIlinnein Rob Dunbar: Buill den Bhòrd
Comhairle nan Leabhraichean Reic, adhartachadh agus foillseachadh leabhraichean Gàidhlig	17,000	Jo NicDhòmhnaill: Cathraiche Buidheann-obrach Foillseachaidh

Notaichean do na Cunntasan aig Deireadh Bliadhna 31 Màrt 2010

15. Aontaidhean tabhartais co-cheangailte ri Buill a' Bhùird agus buill den Àrd-Sgioba Stiùiridh

Buidheann agus adhbhar nan tabhartas(an)	Luach Iomlan Phàighidh(ean) sa bhliadhna £	Ball den Bhòrd / Ball den Àrd-Sgioba Stiùiridh agus dàimh leis a' bhuidhinn
An Lòchran Reic, adhartachadh agus foillseachadh leabhraichean Gàidhlig	31,830	Jo NicDhòmhnaill: Ball den Bhòrd gu 2007
Fèis Latharna Buidheann seinn Fèis Latharna	2,790	A MacCarmaig: Ceannard prìomh bhuidheann nam Fèisean
Fèis na h-Oige Maoineachadh, stiùireadh agus comhairleachadh	1,200	A MacCarmaig: Ceannard prìomh bhuidheann nam Fèisean

Notaichean do na Cunntasan aig Deireadh Bliadhna 31 Màrt 2010

16. Dealasan Calpa agus Màil Obrachaidh

Cha robh dealasan calpa cunnradail sam bith gun rèiteach agus nach robh air an gabhail a-steach don aithris air suidheachadh ionmhasail, agus cha mhò a bha buailteachdan tuiteamach ann aig 31 Màrt 2010. Tha na sùimean air a bheil am Bòrd fo fhiachaibh a phàigheadh a thaobh màil obrachaidh nach gabh a dhubhadh às, mar a leanas:

Màil obrachaidh a' ruith a-mach:	Fearann & Togalaidhean 2010 £	Carbaidean & Uidheam Oifis 2010 £	Fearann & Togalaidhean 2009 £	Carbaidean & Uidheam Oifis 2009 £
An taobh a-staigh bliadhna	46,595	5,138	10,048	1,265
Nas fhaide na bliadhna ach an taobh a-staigh còig bliadhna	174,272	4,819	0	1,967
Às deidh còig bliadhna	0	0	0	0
	220,867	9,957	10,048	3,232

17. Dealasan Teachd-a-steach

Bha dealasan tabhartais aig deireadh na bliadhna, air an dèanamh suas de thabhartasan a chaidh aontachadh ro 31 Màrt 2010 ach nach robh rim pàigheadh gu às dèidh a' chinn-latha sin, rim pàigheadh mar a leanas:

	2010 £	2009 £
An taobh a-staigh bliadhna	2,344,141	1,976,956
Eadar dà bhliadhna agus còig bliadhna	312,000	466,000
Às dèidh còig bliadhna	0	0
	2,656,141	2,442,956

Notaichean do na Cunntasan aig Deireadh Bliadhna 31 Màrt 2010 (a' leantainn)

18. Ionnsramaidean ionmhasail

Tha aig Bòrd na Gàidhlig ris an àite a tha air a bhith aig ionnsramaidean ionmhasail rè an ama fhoillseachadh, ann an cruthachadh no atharrachadh nan cunnartan a tha buidheann a' cothachadh ann an coileanadh a dhleastanasan. Air sgàth nàdar a ghnìomhachdan agus mar a tha Bòrd na Gàidhlig air a mhaoineachadh, chan eil Bòrd na Gàidhlig fosgailte don aon ìre de chunnart ionmhasail 's a tha buidhnean gnothachais.

Cunnart call-creideis

Tha Ministearan na h-Alba ag ullachadh mu choinneamh mar a bhios Bòrd na Gàidhlig a' cleachdadh stòrasan, airson adhbharan teachd-a-steach agus calpa, anns a' bhuidseat aige gach bliadhna. Chan fhaod stòrasan agus stòrasan leasaichte a bhith air an cleachdadh ach airson an adhbhair a chaidh a chomharrachadh, agus suas chun nan sùimean air an sònrachadh sa bhuidseat. Tha ùghdarachadh airgid iomlan air aontachadh cuideachd eadar Riaghaltas na h-Alba agus Bòrd na Gàidhlig gus obrachadh tron bhliadhna ionmhasail. Mar sin, chan eil Bòrd na Gàidhlig air fhàgail fosgailte do chunnartan brìgheil a thaobh call-creideis.

Cunnart airgid cèin

Chan eil cunnart sam bith bho reata iomlaid tàbhachdach air Bòrd na Gàidhlig. Rè na bliadhna, bha aon chùis gnothaich air a choileanadh a bha fo bhuaidh airgead cèin. Cha robh an easaonta dha robh Bòrd na Gàidhlig fosgailte susbainteach.

Cunnart ìre rèidh

Chan eil cumhachd aig Bòrd na Gàidhlig iasad fhaighinn agus tha na maoinean a tha an còrr air an cumail ann an cunntasan eàrlais a' cosnadh rèidh ann am Banca na h-Alba. Chan eil seilbhean sam bith eile aig Bòrd na Gàidhlig agus mar sin chan eil Bòrd na Gàidhlig fosgailte do chunnart a thaobh reata rèidh.

Luachan cothromach

Chan eil diofar sam bith eadar an luach leabhair agus luach cothromach airson an airgid sa bhanca air a nochdadh ann an Nota 11.

19. Colmille

Chaidh Colmille a stèidheachadh ann an 1997 le maoineachadh bho Riaghaltas Alba, Èirinn a Tuath agus Poblachd na h-Èireann le dleastanas 'coimhearsnachd bheòthail eadar-obrachail a chruthachadh thar Alba agus Èirinn'.

A rèir Paragraf 18 FRS 9, far a bheil buidheann a' gabhail com-pàirt ann an rèiteachadh co-aontaichte nach eil na bhuidheann, bu chòir dha a bhith cunntachail airson a so-mhaoinean, buailteachdan agus sruthan airgid fhèin, air a thomhas ann an co-rèir ri cumhachan an aonta a tha a' riaghladh an rèiteachaidh.

Tha caiteachas air a tharraing às leth Colmille (£159,615) air aithris mar phàirt de Chaiteachas Obrachaidh a' Bhùird an taobh a-staigh Inbhe Cànain.

20. Tachartasan às dèidh Cunntas Cothromachaidh

Chan eil tachartasan tàbhachdach sam bith às dèidh cunntas cothromachaidh a dh'fheumar atharrachadh sna cunntasan no a bhith air am foillseachadh.

STIÙIREADH LE MINISTEARAN NA h-ALBA

1. Tha Ministearan na h-Alba, ann an cumail ri Paragraf 8(a) de Phàipear-taice 1 ann an Achd na Gàidhlig (Alba) 2005, leis an seo a' toirt seachad an stiùiridh a leanas.

2. Bidh aithris nan cunntasan airson na bliadhna ionmhais crìochnaichte air 31 Màrt 2006, agus na bliadhnaichean às dèidh sin, a' gèilleadh do na prionnsapalan cunntasachd agus do na riatanasan foillseachaidh anns an eagraan de Leabhar-làimhe Aithris Ionmhasail an Riaghaltais (FRM) a tha dligheach airson na bliadhna do bheil na cunntasan gan ullachadh.

3. Bidh na cunntasan air an ullachadh gus sealladh fìor agus cothromach a nochdadh air teachd-a-steach agus caiteachas agus sruthan airgid mu choinneamh na bliadhna ionmhais, agus suidheachadh chùisean aig deireadh na bliadhna ionmhais.

4. Bidh an stiùireadh seo air ath-thoradh mar earr-ràdh do dh'aithris nan cunntasan. Tha an stiùireadh a thugadh air 31 Màrt 2006 leis an seo air a chùl-ghairm.



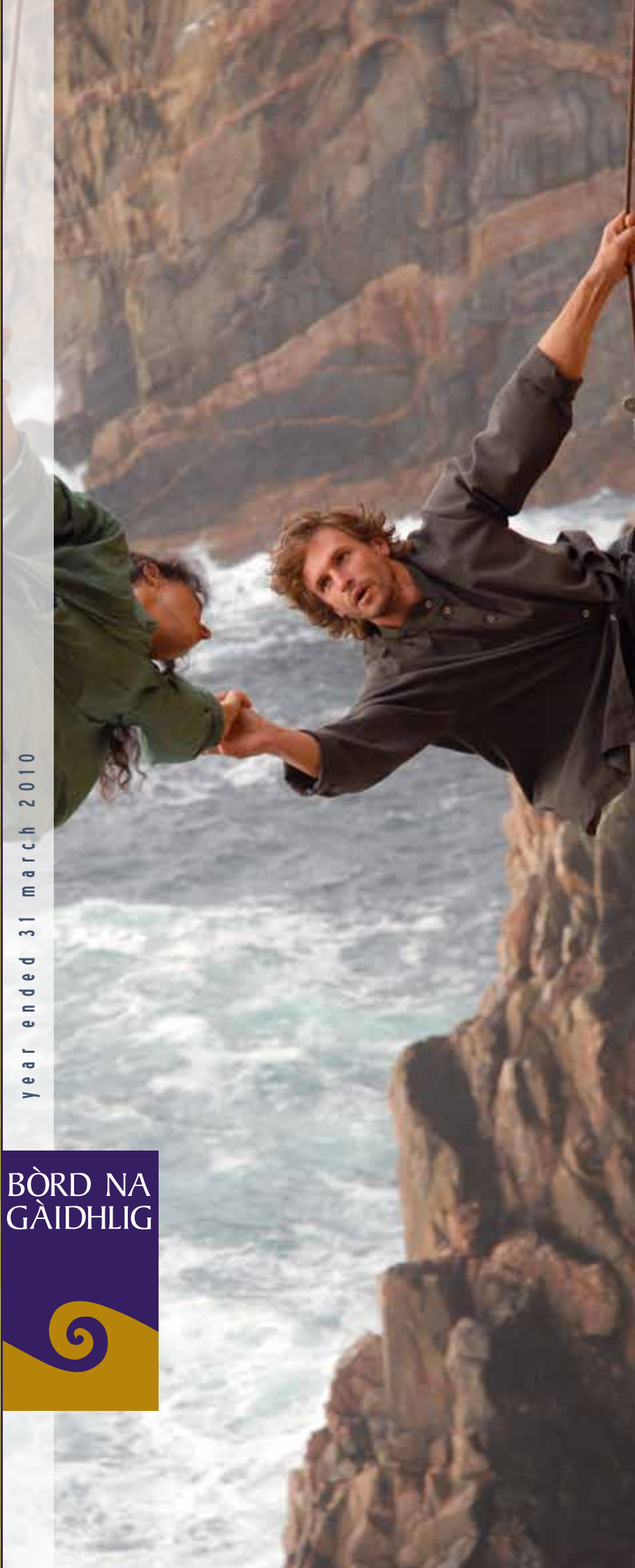
Ainm-sgrìobhaidh le ùghdarras Mhinistearan
na h-Alba.

11 Dàmhair 2007

report and accounts

year ended 31 march 2010

BÒRD NA
GÀIDHLIG



CONTENTS

Management Commentary.....	78
Statutory Background.....	78
Principal Activities	78
Financial Performance.....	78
Capital Investments in Year.....	79
Gifts and Charitable Donations.....	80
Losses, Special Payments and Write Offs	80
Personal Data Related Incidents	80
Sickness Absence	80
Supplier Payment Policy.....	80
Financial Targets	80
European Monetary Union.....	81
Appointment of Auditors.....	81
Disclosure of Information to Auditors	81
Corporate Governance Matters	81
Conflicts of Interest Procedures.....	81
Bòrd Members.....	82
Senior Management Team 2009-10.....	84
Bòrd Committees	84
Remuneration Report.....	85
Statement of Accountable Officer's Responsibilities.....	87
Statement on Internal Control	88
Independent Auditor's Report.....	90
Operating Cost Statement.....	92
Statement of Financial Position	93
Statement of Cash Flows.....	94
Statement of Changes in Taxpayers' Equity.....	95
Notes to the Accounts	96
Accounts Direction	113

MANAGEMENT COMMENTARY

Bòrd na Gàidhlig presents its annual report and accounts for the year from 1 April 2009 to 31 March 2010. The accounts have been prepared in a form directed by the Scottish Ministers in accordance with Section 8 of the Gaelic Language (Scotland) Act 2005.

STATUTORY BACKGROUND

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

PRINCIPAL ACTIVITIES

Bòrd na Gàidhlig's principal activities are:

(a) promoting, and facilitating the promotion of—

▷ the use and understanding of the Gaelic language; and

▷ Gaelic education and Gaelic culture,

(b) advising (either on request or when it thinks fit) the Scottish Ministers, public bodies and other persons exercising functions of a public nature on matters relating to the Gaelic language, Gaelic education and Gaelic culture,

(c) advising (on request) other persons on matters relating to the Gaelic language, Gaelic education and Gaelic culture,

(d) monitoring, and reporting to the Scottish Ministers on, the implementation of the European Charter for Regional or Minority Languages dated 5 November 1992 in relation to the Gaelic language.

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

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

FINANCIAL PERFORMANCE

Overview of the Year

Bòrd na Gàidhlig had a surplus of £135,299 (2009 – surplus £33,138) for the year. This is the difference between the net cost for the year of £5,323,701 (2009- £5,488,362) as shown in the Operating Cost Statement and the funding received from Scottish Government of £5,459,000 (2009 - £5,521,500).

Financial Reporting Manual (*FReM 2009/10*) issued by Treasury sets out the format of the annual accounts. Grant-in-Aid ("GIA") is included in the General Fund in the statement of financial position 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 main operational costs incurred during the year related to Language Acquisition £1.002m (2009 - £1.003m), Language Usage £1.471m (2009 £1.519m), Language Status £1.462m (2009 - £1.517m) and Language Corpus £0.324m (2009 - £0.333m).

Other expenditure by the Bòrd included Bòrd Member fees £0.075m (2009 - £0.082m), Staff Costs £0.504m (2009 - £0.422m) and Office Running Costs £0.147m (2009 - £0.145m). Depreciation charged in the year was £0.007m (2009 - £0.016m).

The statement of financial position shows net liabilities of £0.015m (2009 – net liabilities of £0.016m). This is the result of the deficit on the Pension Reserve £0.321m (2009 - £0.179m) exceeding the balance in the General Fund £0.306m (2009 - £0.163m).

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 statement of financial position. The GIA allocated for the year was £5,459,000 (2009 - £5,521,500). 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. Bòrd na Gàidhlig expenditure in 2009-10 was within the allocation approved by Scottish Government.

Trends

At the end of the fourth period of accounts for Bòrd na Gàidhlig, the trend is one of stability in both income and expenditure. Funding, comprising Grant-in-Aid awarded under the Spending Review 2007, continued at the same level as the previous year. There has been a corresponding stability in expenditure, and in both years concerned there has been a surplus, small in relation to total funding.

Future

Implementation of the National Plan for Gaelic commenced in 2007-08, and the Gaelic Language Plans of 9 public bodies have been approved by the Bòrd to 31 March 2010. The number of Public Body Language Plans currently in preparation is 17. Further notices requiring the preparation of plans will be issued in 2010-11 to 14 further public bodies.

During the coming year, the Bòrd will carry out a wide range of developmental activities to deliver the National Plan for Gaelic and the Scottish Government's objectives for the language, working with Gaelic organisations and public bodies. The Bòrd will also actively engage with all major education organisations, parents and key stakeholders to ensure that the priorities

set out in the National Gaelic Education Strategy are progressed.

In April 2010, the Bòrd published a new Action Plan "Ginealach Ùr na Gàidhlig" – a plan to create a new generation of Gaelic speakers with a focus on early years, Gaelic-medium education and adult learning. This Plan reprioritises resources and actions with the aim of achieving an incremental increase in language learning and will act as a bridge between the current National Plan and the next one. Delivering it will be Bòrd na Gàidhlig's priority from now until March 2012

Bòrd na Gàidhlig has been advised by its sponsor division, the Scottish Government Culture, External Affairs and Tourism Directorate, that the current level of support will continue in 2010-11. Funding levels for the three years after 2010-11 have still to be determined, and will become known once the Comprehensive Spending Review is completed later in 2010.

Bòrd na Gàidhlig, like every other government body, is expected to deliver best value and contribute to the efficient government targets. 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 successfully conducted an operational restructuring at 1 October 2009, and additional staff have been recruited to fill the new posts created. The re-structuring has been completed with the recruitment of a Ceannard who is expected to take up the post in September 2010.

CAPITAL INVESTMENTS IN YEAR

Bòrd na Gàidhlig invested £12,965 (2009 - £3,544) in fixed assets during the year. The main additions in year were:

	2010 £	2009 £
Office Equipment	1,633	Nil
Fixtures and Fittings	1,341	Nil
Computer Equipment	9,991	3,544

GIFTS AND CHARITABLE DONATIONS

There have been no gifts or charitable donations made to Bòrd na Gàidhlig for the year (2009 – Nil).

LOSSES, SPECIAL PAYMENTS AND WRITE OFFS

There were no losses, special payments, or write offs in the year (2009 – Nil).

PERSONAL DATA RELATED INCIDENTS

There were no personal data related incidents during the year (2009 – Nil).

SICKNESS ABSENCE

Sickness absence during the year to 31 March 2010 was 85 days (2009 – 31 days), representing 3.41% (2009 - 1.29%) of the total number of working days.

SUPPLIER PAYMENT POLICY

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. Bòrd na Gàidhlig meets the requirements laid down by Scottish Government in respect of payments to small companies, which stipulates a payment target no later than 10 days. The average time taken to pay creditors during the year was 2 days (2009 – 8 days).

FINANCIAL TARGETS

Bòrd na Gàidhlig is required to operate within the financial allocation determined by Scottish Ministers for the year. In 2009-10 the position was as follows:

2009-10			
	Outturn £m	Allocation £m	Variance £m
Grant in Aid			
Core Grant in Aid (revenue grant)	1.065	1.100	-0.035
Funds for Gaelic development	3.069	2.959	0.110
Gaelic Language Act Implementation Fund (GLAIF)	1.190	1.400	-0.210
Total	5.324	5.459	-0.135

The position in 2008-09 was as follows:

2008-09			
	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 Act Implementation Fund (GLAIF)	1.274	1.400	-0.126
Total	5.477	5.521	-0.044

Variances from allocation were discussed with the sponsor division (Scottish Government Culture, External Affairs and Tourism Directorate) during the financial year and approval obtained as necessary for any variances.

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 £13,840 (2009 - £13,620) in respect of statutory audit services for the financial year 2009-10.

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, and is included on the Bòrd's website.

At Bòrd and Committee meetings, interests 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



Arthur Cormack
(Cathraiche)



Annie MacSween
(Iar-Chathraiche)



Christina Allon



Rob Dunbar



Michael Foxley



Alexandra Jones
(to 7 January 2010)



John A MacKay



Kenneth MacKinnon



Murdo MacLennan



Alasdair MacLeod

Audit Committee



Murdo MacLennan



Christina Allon



Alasdair MacLeod

Remuneration Committee



John A MacKay



Rob Dunbar



Michael Foxley

SENIOR MANAGEMENT TEAM 2009-10



Rosemary Ward
(Acting Ceannard to
24 June 2009)



Donald Martin
(Interim Senior Support
Team from 7 July 2009
and Accountable Officer
from 21 July 2009)



Hugh D MacLennan
(Interim Senior Support
Team from 7 July 2009)



Jo MacDonald
(Interim Senior Support
Team from 7 July 2009)

During the year the Interim Senior Support Team was appointed to increase the Bòrd's capacity to implement the National Plan for Gaelic and to supervise planned changes in its structure and operations. The Team comprised three members, Donald Martin (Accountable Officer), Hugh D MacLennan, and Jo MacDonald.

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 at least four times a year. It comprises three Bòrd members, and was chaired by Murdo MacLennan throughout the year. 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 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.

Donald Martin
Accountable Officer
22 June 2010

REMUNERATION REPORT

Unaudited

John A Mackay chairs the Remuneration Committee. The committee members are Rob Dunbar and Michael Foxley.

The Remuneration 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 2009-10 because there is no scheme currently operational.

Bòrd na Gàidhlig staff were previously remunerated on spot points determined when appointed in post. A re-structuring proposal was submitted to the sponsor division which included a performance related pay scheme, and approval was obtained during 2009-10. The revised structure and pay scales were implemented with effect from 1 October 2009.

Audited

Remuneration of Bòrd Members	2010 Total £'000	2009 Total £'000
Remuneration/ Fees:		
Cathraiche – A Cormack (from 1 July 2008)	19	14
Cathraiche – M MacIver (to 30 June 2008)	-	3
Other members	54	63
	73	80

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

Bòrd Member	2010 £	2009 £
Arthur Cormack	18,600	1,550
Rob Dunbar	6,200	6,200
Michael Foxley	6,200	6,200
John A MacKay	6,200	6,200
Alasdair MacLeod	6,200	6,200
Faye MacLeod (to 7 February 2009)	-	5,405
Annie MacSween	6,200	6,200
Christina Allon	6,200	6,200
Sandaith Jones (to 7 January 2010)	4,769	6,200
Kenneth MacKinnon	6,200	6,200
Murdo MacLennan	6,200	6,200
	72,969	62,755

Bòrd member appointments are not pensionable.

Remuneration of Cathraiche

	2010 Salary £'000	2010 Benefits in Kind £'000	2009 Salary £'000	2009 Benefits in Kind £'000
Cathraiche				
A Cormack	15 - 20	-	10 - 15	-

Remuneration of Ceannard and Senior Management Team

	2010 Salary £'000	2010 Benefits in Kind (to nearest £100)	2009 Salary £'000	2009 Benefits in Kind (to nearest £100)
Ceannard				
Rosemary Ward (Acting Ceannard to 24 June 2009)	10 - 15 (55 – 60 full year equivalent)	£4,000 (motor car)	35 - 40 (55 – 60 full year equivalent)	£5,600 (motor car)
Donald Martin (Accountable Officer from 21 July 2009)	35 – 40	-	-	-

There was no Ceannard in post during the year. An Interim Senior Support Team was appointed on 7 July 2009 to increase the Bòrd's capacity to implement the National Plan for Gaelic and to supervise planned changes in its structure and operations. The Team comprised three members, Donald Martin, Hugh D MacLennan, and Jo MacDonald.

Donald Martin was appointed Accountable Officer and his remuneration is disclosed above.

Hugh D MacLennan and Jo MacDonald were engaged on a contract basis and payments made to them in respect of Interim Senior Support Team duties were as follows:

	2010 Fees and Expenses £'000	2009 Fees and Expenses £'000
Hugh D MacLennan	45 - 50	-
Jo MacDonald	35 - 40	-

The Interim Senior Support Team members are remunerated on a daily rate, and the rates applicable during the year were as follows:

Donald Martin: £400 per day

Hugh D MacLennan: £500 + VAT per day

Jo MacDonald: £400 per day

Pension entitlements of, Bòrd Members, Ceannard and Senior Management Team

The Bòrd operates a defined benefit scheme as an admitted body under the Highland Council Pension Fund, the assets of which are held in a separate trustee administered fund (note 13 to the financial statements).

The FReM requires the disclosure of the information regarding the pension entitlements of the Bòrd Members, Ceannard and Senior Management Team.

Bòrd Members do not have any pension entitlement.

As at 31 March 2010 there was no Ceannard in post. The duties of that post were incorporated within the remit of members of the Interim Senior Support Team, none of whom was a member of the pension scheme during the year. Donald Martin, who served as Accountable Officer from 21 July 2009 was not a member of the pension scheme. Hugh D MacLennan and Jo MacDonald were not members of the pension scheme.

Approved by the Bòrd on 22 June 2010.

Signed on behalf of the Bòrd

Donald Martin
Accountable Officer
22 June 2010

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 Donald Martin as Accountable Officer for the Bòrd with effect from 21 July 2009.

His 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.

STATEMENT ON INTERNAL CONTROL

Scope of Responsibility

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

The previous Accountable Officer resigned on 24 June 2009. I commenced my appointment as Accountable Officer on 21 July 2009.

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 and reporting 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 ended 31 March 2010, and up to the date of approval of the annual report and accounts, and accords with guidance from Scottish Ministers provided in the SPFM.

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 Bòrd for decision/approval.

A Risk Management Strategy and a Risk Management Register which were approved by the Audit Committee and the Bòrd in 2008-09 have been reviewed, updated, and approved in 2009-10.

The Bòrd is committed to a process of continuous development and improvement by developing systems in response to any relevant reviews and developments in best practice in this area. In particular, we have built on the outcomes from the risk management work done in 2009-10 to:

- ▷ ensure that Risk Management principles are embedded as part of normal management process;
- ▷ regularly update the Risk Register;
- ▷ continue risk awareness training, including partner organisations;
- ▷ receive periodic reports from the Chair of the organisation's Audit Committee to the Bòrd, concerning internal control; and
- ▷ ensure that systems continue to incorporate risk management into the Bòrd's funding awards and into its overall corporate planning process.

The Bòrd is committed to continuous development of best practice in information risk management in line with emerging guidance. Information Security and Management were reviewed by Internal Audit and Audit Scotland, and action continues to be taken to minimise risks in these areas. 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 was carried out by 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 Financial Controls Creditor Payments, Payroll, Expenses, Performance Measurement and Reporting, Information Security and Management, Grant Payments, Risk Management and external reviews of three 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

A follow-up review was carried out in 2009-10 of the Best Value in Financial Management which was carried out in 2008-09 by Internal Audit based on the Audit Scotland Best Value audit toolkit, which concluded that the majority of the action points in the 2008-09 Review had been implemented successfully and that the priority area for attention was the production of integrated financial and service performance reporting (including Gaelic organisations' services), for Bòrd and Scottish Government information.

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

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

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

- ▷ Updated the Risk Management Register
- ▷ Schedule of Delegated Financial Authority
- ▷ Accounting Policies incorporating IFRS requirements

Building on the points made in Internal Audit Reports on performance management and information management, the Bòrd has introduced a robust performance monitoring framework using Key Performance Indicators and an Information Management Strategy and Disaster Recovery Plan are in preparation.

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.

Donald Martin
Accountable Officer
22 June 2010

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 2010 under the Gaelic Language (Scotland) Act 2005. These comprise the Operating Cost Statement, the Statement of Financial Position, the Cash Flow Statement, the Statement of Changes in Taxpayers' Equity, 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, Personal Data Related Incidents, Sickness Absence, Supplier Payment Policy, Financial Targets, European Monetary Union, Appointment of Auditors, Disclosure of Information to Auditors, Corporate Governance Matters, Conflict of Interest Procedures, Bòrd Members, Management Team, and Bòrd Committees included in the Annual Report is consistent with the financial statements.

I also report whether in all material respects the expenditure and receipts shown in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

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

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

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

Basis of audit opinion

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

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

Opinion

Financial statements

In my opinion

- ▷ the financial statements give a true and fair view, in accordance with the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers, of the state of affairs of Bòrd na Gàidhlig as at 31 March 2010 and of its net operating cost, changes in taxpayers' equity 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 under by the Scottish Ministers, and
- ▷ 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, Personal Data Related Incidents, Sickness Absence, Supplier Payment Policy, Financial Targets, European Monetary Union, Appointment of Auditors, Disclosure of Information to Auditors, Corporate Governance Matters, 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.

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

Operating Cost Statement for the Year Ended 31 March 2010

	Note	2010 £	2009 £
Income			
Other Income	4	76	1,310
		76	1,310
Expenditure			
Bòrd Members and Staff Costs	5	579,120	504,167
Operational Expenditure	6	4,259,189	4,372,472
Other Operating Costs	7	458,913	585,374
Notional Cost of Capital	8	7,966	5,122
Depreciation	9	6,987	16,522
		5,312,175	5,483,657
Operating deficit		(5,312,099)	(5,482,347)
Bank Interest Received		398	8,985
Expected Return on Pension Assets	13	31,000	28,000
Pension Interest Costs	13	(43,000)	(43,000)
Net operating cost before Scottish Government funding		(5,323,701)	(5,488,362)

The accounting policies and notes on pages 23 to 42 form part of these accounts.

Statement of Financial Position as at 31 March 2010

	Note	31 March 2010 £	31 March 2009 £	1 April 2008 £
Non-current assets				
Property, plant and equipment	9	11,849	5,871	18,849
Total non-current assets		11,849	5,871	18,849
Current Assets				
Trade and other receivables	10	258,066	116,700	57,082
Cash and cash equivalents	11	92,736	68,825	78,757
Total current assets		350,802	185,525	135,839
Total Assets		362,651	191,396	154,688
Current Liabilities				
Trade and other payables	12	70,413	28,423	24,975
Total current liabilities		70,413	28,423	24,975
Non-current assets plus/less net current assets/liabilities		292,238	162,973	129,713
Non-current Liabilities				
Provisions	13	(307,000)	(179,000)	(1,000)
Total non-current liabilities		(307,000)	(179,000)	(1,000)
Assets less liabilities		(14,762)	(16,027)	128,713
Taxpayers' equity				
General Fund		306,238	162,973	129,713
Pension Reserve		(321,000)	(179,000)	(1,000)
Total taxpayers' equity		(14,762)	(16,027)	128,713

These financial statements were approved by Bòrd na Gàidhlig on 22 June 2010.

Signed on behalf of Bòrd na Gàidhlig

Donald Martin
Accountable Officer
22 June 2010

The accounting policies and notes on pages 23 to 42 form part of these accounts.

Statement of Cash Flows for the Year Ended 31 March 2010

	Note	2010 £	2009 £
Cash flows from operating activities			
Net operating cost before Scottish Government funding		(5,312,099)	(5,482,347)
<i>Adjustments for non-cash items</i>			
Notional Charges	8	7,966	5,122
Depreciation on tangible fixed assets	9	6,987	16,522
Excess of actual Pension contributions over current service costs		(26,000)	(20,000)
Movements in working capital			
(Increase)/Decrease in Receivables		(141,366)	(59,618)
(Decrease)/Increase in Payables		41,990	3,448
Net cash outflow from operating activities		(5,422,522)	(5,536,873)
Cash flows from investing activities			
Purchase of intangible assets	9	(12,965)	(3,544)
Bank Interest Received		398	8,985
Net cash outflow from investing activities		(12,567)	5,441
Cash flows from financing activities			
Scottish Government funding for year		5,459,000	5,521,500
Scottish Government cash funding for year		5,459,000	5,521,500
Net increase/(decrease) in cash and cash equivalents		23,911	(9,932)
Cash and cash equivalents at start of year	11	68,825	78,757
Cash and cash equivalents at end of year	11	92,736	68,825
Net change in cash and cash equivalent balances		23,911	(9,932)

The accounting policies and notes on pages 23 to 42 form part of these accounts.

Statement of Changes in Taxpayers' Equity for the Year Ended 31 March 2010

	Note	General Fund £	Pension Fund Reserve £	Total £
Balance at 31 March 2008		129,713	(1,000)	128,713
Changes in accounting policy - IFRS		0	0	0
Restated balance at 1 April 2008		129,713	(1,000)	128,713
Changes in taxpayers' equity in 2008-09				
Restatement of opening balance		0	(4,000)	(4,000)
Notional charges		5,122		5,122
Net Pension Scheme Expenditure		(5,000)	5,000	0
Actuarial (Loss)/ Gain		0	(179,000)	(179,000)
Net operating cost for the year		(5,488,362)		(5,488,362)
Total recognised income and expense for 2008-09		(5,358,527)	(179,000)	(5,537,527)
Funding from Scottish Government		5,521,500		5,521,500
Balance at 31 March 2009		162,973	(179,000)	(16,027)
Changes in taxpayers' equity in 2009-10				
Notional charges	8	7,966	0	7,966
Net Pension Scheme Expenditure		0	0	0
Actuarial (Loss)/ Gain		0	(142,000)	(142,000)
Net operating cost for the year		(5,323,701)	0	(5,323,701)
Total recognised income and expense for 2009-10		(5,152,762)	(321,000)	(5,473,762)
Funding from Scottish Government		5,459,000	0	5,459,000
Balance at 31 March 2010		306,238	(321,000)	(14,762)

The accounting policies and notes on pages 23 to 42 form part of these accounts.

Notes to the Accounts for the Year Ended 31 March 2010

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 2009-10 Finance Reporting Manual (FReM). The accounting policies contained in the manual follow Generally Accepted Accounting Policies as defined in International Financial Reporting Standards (IFRS) as adopted by the European Union and the Companies Act 2006 to the extent that it is meaningful and appropriate in the public sector context. The accounting policies adopted are as described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

IFRS 1 - First Time Adoption

HM Treasury set out the timetable for adoption of IFRS for central government and related agencies in 2008 advising that the date of transition to IFRS was 1 April 2008 with the first set of published IFRS accounts to be for the year ending 31 March 2010. Organisations were also required to prepare shadow accounts for the year ended 31 March 2009 which have been used as comparatives for the first set of published IFRS accounts.

IFRS 1 - First-time adoption of International Financial Reporting Standards, allows entities adopting IFRS for the first time to take certain exemptions from the full requirements of IFRS in the year of transition. Bòrd na Gàidhlig has not made use of any exemptions.

Accounting Convention

The accounts are prepared under the historical cost convention.

Non-current assets

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

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

(2) Depreciation

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

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

Non-current 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 2010

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 or the Year Ended 31 March 2010

Notional Charges

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 2010, 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 sponsor division, 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 2010

Changes in Accounting Policy

These financial statements have been prepared under the International Financial Reporting Standards (IFRS) for the first time and the comparative figures have been restated from UK Generally Accepted Accounting Policies (UK GAAP) where required. The reconciliation to IFRS from the previously published UK GAAP accounts is summarised at Note 2. Bòrd na Gàidhlig has prepared shadow accounts for the year ended 31 March 2009 which have been used as comparatives for this first set of published IFRS accounts.

New Financial Instruments Standards FRS 25, FRS 26 and FRS 29 as interpreted and adapted by the Government Financial reporting Manual (FReM) were adopted under UK GAAP in 2008-09. Prior year comparatives were restated to reflect these standards. These standards are identical to their equivalent IFRS standards, IAS 32, IAS 39 and IFRS 7. Therefore the financial statements have not been restated for financial instruments.

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. First Time Adoption of IFRS

	General Fund £	Pension Fund Reserve £	Total £
Taxpayers' equity at 31 March 2008 under UK GAAP	129,713	(1,000)	128,713
Adjustments for:	0	0	0
Taxpayers' equity at 1 April 2008 under IFRS	129,713	(1,000)	128,713
Taxpayers' equity at 31 March 2009 under UK GAAP	162,973	(179,000)	(16,027)
Adjustments for:	0	0	0
Taxpayers' equity at 1 April 2009 under IFRS	162,973	(179,000)	(16,027)
Net operating cost for 2008-09 under UK GAAP			(5,488,362)
Adjustments for:			0
Net operating cost for 2008-09 under IFRS			(5,488,362)

The accounts for the year ended 31 March 2008 were reviewed in order to identify any items that may require adjustment with the adoption of IFRS. No items requiring adjustment have been identified, and accordingly there was no change in the opening Taxpayers' equity at that date.

The accounts for the year ended 31 March 2009 were also reviewed in order to identify any items that may require adjustment with the adoption of IFRS. No items requiring adjustment were identified for that year.

3. Grant in Aid

	2010 £	2009 £
Total Grant-in-Aid received credited to the Income & Expenditure Reserve in the balance sheet	5,459,000	5,521,500

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.

Notes to the Accounts For the Year Ended 31 March 2010 (continued)

4. Other Income

	2010 £	2009 £
Other	76	1,310

5. Bòrd Members and Staff Costs

Summary	2010 £	2009 £
Bòrd Members	75,184	82,100
Staff	418,484	422,067
Agency staff	85,452	0
	579,120	504,167
Bòrd Members - see Remuneration Report		
Fees	72,969	79,805
Social Security Costs	2,215	2,295
Pension Costs	0	0
	75,184	82,100
Bòrd members' expenses are included in other operating costs (see note 6)		
Staff Salaries		
Salaries	358,315	362,886
Social Security Costs	28,246	30,434
Pension Costs (see note 13)	31,923	28,747
	418,484	422,067
Agency Staff		
Members of the Interim Senior Support Team engaged on a contract basis	85,452	0
The average number of employees was as follows:		
Senior management	3	5
Administrative & support staff	9	5
Total	12	10

Notes to the Accounts For the Year Ended 31 March 2010

6. Operational Expenditure

Bòrd na Gàidhlig operates as single organisation and does not contain components which can be defined as operating segments in terms of IFRS 8. Accordingly it is not possible to provide financial and descriptive information about reportable segments.

The Operational Plan details key targets and milestones that the Bòrd follows in seeking to meet objectives set by the Scottish Government. The Bòrd's operations are guided by four well-established language planning principles and operational expenditure can be apportioned to each of these principles. The variation from prior years reflects amended priorities set out in the 2009-10 Corporate Plan.

	2010 £	2009 £
Language Acquisition	1,002,284	1,003,000
Language Usage	1,470,931	1,518,716
Language Status	1,462,167	1,517,496
Language Corpus	323,807	333,260
	4,259,189	4,372,472

7. Other Operating Costs

	2010 £	2009 £
Bòrd and Staff Costs (excluding Salary costs)	120,373	152,792
Office Running Costs	147,214	144,575
PR & Marketing	64,780	84,427
Professional Fees	126,546	203,580
	458,913	585,374
The following expenditure is included in the above costs:		
Audit Fees (external audit)	13,840	13,620
Operating Lease Rentals		
- land and buildings	38,549	43,488
- vehicles and office equipment	4,533	5,632

8. Notional Charges

	2010 £	2009 £
Cost of Capital (calculated at 3.5% of average net assets) (2009 - 3.5%)	7,966	5,122

Notes to the Accounts For the Year Ended 31 March 2010

9. Property, plant and equipment

	Leasehold Improvements £	Office Equipment £	Fixtures & Fittings £	Computer Equipment £	Total £
Cost					
At 1 April 2009	42,730	45,312	23,193	41,659	152,894
Additions	0	1,633	1,341	9,991	12,965
Disposals	0	(1,545)	0	0	-1,545
At 31 March 2010	42,730	45,400	24,534	51,650	164,314
Depreciation At 1 April 2009	42,730	42,432	22,564	39,297	147,023
Provided in Year	0	1,848	650	4,489	6,987
Relating to Disposals	0	(1,545)	0	0	-1,545
At 31 March 2010	42,730	42,735	23,214	43,786	152,465
Net Book Value					
At 31 March 2010	0	2,665	1,320	7,864	11,849
Net Book Value					
At 31 March 2009	0	2,880	629	2,362	5,871

	Leasehold Improvements £	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 2010

10. Trade and other receivables

	2010 £	2009 £	2008 £
Grants paid in advance	240,158	104,000	50,000
Other Receivables	17,908	12,700	7,082
	258,066	116,700	57,082

There is no intra-government amount included within debtors.

11. Cash and cash equivalents

	2010 £	2009 £	2008 £
Balance at 1 April 2009	68,825	78,757	283,921
Net change in cash and cash equivalent balances	23,911	(9,932)	(205,164)
Balance at 31 March 2010	92,736	68,825	78,757
The following balances at 31 March 2010 were held:			
Bank current account	91,187	42,330	55,407
Bank deposit account	1,380	26,415	23,260
Petty cash	169	80	90
	92,736	68,825	78,757

12. Trade and other payables

	2010 £	2009 £	2008 £
Trade Payables	4,348	1,400	617
Payroll Taxes	343	137	7,940
Accruals	43,222	26,886	16,418
Funding received in advance	22,500	0	0
	70,413	28,423	24,975
Included within creditors are the following intra-government balances:			
Central Government bodies	915	597	3,287

13. 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 Bòrd.

Notes to the Accounts For the Year Ended 31 March 2010

13. Pension Commitments (continued)

A full actuarial valuation was carried out at 31 March 2008 and updated to 31 March 2010 by Barnett Waddingham. The major assumptions used by the actuary were:

	31.3.10	31.3.09	31.3.08
Rate of increase in salaries	5.4%	4.5%	5.2%
Rate of increase in pensions in payment	3.9%	3.0%	3.7%
Discount rate for scheme liabilities	5.5%	6.7%	6.6%
Inflation assumption	3.9%	3.0%	3.7%

The amendment to FRS17 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 20 years
Males	18.87	19.88
Females	21.91	22.98

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

	Value at 31.3.10 £	Value at 31.3.09 £	Value at 31.3.08 £
Present value of Funded Obligation	(921,000)	(557,000)	(390,000)
Fair value of Scheme assets (bid value)	688,000	442,000	385,000
Net Liability	(233,000)	(115,000)	(5,000)
Present value of Unfunded Obligation	(74,000)	(63,000)	0
Unrecognised Past Service Cost	0	0	0
Net liability in Statement of Financial Position	(307,000)	(178,000)	(5,000)

Notes to the Accounts For the Year Ended 31 March 2010

13. Pension Commitments (continued)

The amounts recognised in the Operating Cost Statement are:

	31.3.10 £	31.3.09 £	31.3.08 £
Current service cost	34,000	29,000	49,000
Interest on obligation	43,000	43,000	20,000
Expected return on Employer assets	(31,000)	(28,000)	(26,000)
Past service cost	0	0	0
Net return	46,000	44,000	43,000
Actual return on Scheme assets	(190,000)	(126,000)	(20,000)

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

	31.3.10 £	31.3.09 £	31.3.08 £
Opening Defined Benefit Obligation	621,000	390,000	341,000
Service cost	34,000	29,000	49,000
Interest cost	43,000	43,000	20,000
Actuarial losses (gains)	301,000	175,000	(43,000)
Estimated benefits paid (net of transfers in)	(19,000)	(26,000)	6,000
Contributions by Scheme participants	20,000	15,000	17,000
Unfunded pension payments	(5,000)	(5,000)	0
Closing defined Benefit Obligation	995,000	621,000	390,000

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

	31.3.10 £	31.3.09 £	31.3.08 £
Opening fair value of Scheme assets	442,000	389,000	336,000
Adjustment to opening balance for change of basis of valuation	0	(4,000)	0
Expected return on Scheme assets	31,000	28,000	26,000
Actuarial gains (losses)	159,000	(4,000)	(46,000)
Contributions by employer	60,000	49,000	47,000
Contributions by Scheme participants	20,000	15,000	17,000
Estimated benefits paid (net of transfers in)	(24,000)	(31,000)	6,000
Fair value of Scheme assets at end of period	688,000	442,000	385,000

Notes to the Accounts For the Year Ended 31 March 2010

13. Pension Commitments (continued)

Reconciliation of opening and closing deficit	31.3.10 £	31.3.09 £	31.3.08 £
Deficit in scheme at start of year	(179,000)	(1,000)	(5,000)
Adjustment to opening balance for change of basis of valuation	0	(4,000)	0
Current service cost	(34,000)	(29,000)	(49,000)
Employer Contributions	55,000	44,000	47,000
Unfunded pension payments	5,000	5,000	0
Past service costs	0	0	0
Experience adjustments on Scheme assets	0	0	0
Other finance income	(12,000)	(15,000)	5,000
Actuarial gains/(Losses)	(142,000)	(179,000)	(3,000)
Surplus/(Deficit) at end of year	(307,000)	(179,000)	(5,000)

Amounts for the current and previous four periods	31.3.10 £	31.3.09 £	31.3.08 £	31.3.07 £
Defined Benefit Obligation	(995,000)	(620,000)	(390,000)	(341,000)
Scheme assets	688,000	442,000	385,000	336,000
Surplus/Deficit	(307,000)	(178,000)	(5,000)	(5,000)
Experience adjustments on Scheme liabilities	0	(258,000)	0	0
Experience adjustments on Scheme assets	159,000	(4,000)	(46,000)	0

Statement of total recognised gains and losses	31.3.10 £	31.3.09 £
Actual Return less expected return on pension scheme assets	159,000	(154,000)
Experience gains and losses	0	(108,000)
Changes in assumptions underlying the present value of the scheme liabilities	(301,000)	83,000
Actuarial gain/(loss) in pension scheme	(142,000)	(179,000)
Increase/(decrease) in irrecoverable surplus from membership fall and other factors	0	0
Actuarial gain/(loss) recognised	(142,000)	(179,000)

Notes to the Accounts For the Year Ended 31 March 2010

13. Pension Commitments (continued)

Projections for the Year to 31 March 2011	Year to 31 March 2011 £
Service cost	74,000
Interest cost	57,000
Return on assets	(53,000)
Total	78,000
Employer Contributions	62,000

These figures exclude the capitalised cost of any early retirements or augmentations which may have happened after 31 March 2010.

14. 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 / Senior Management Team Member and relationship with organisation
The Highland Council Funding for Highland Gaelic Youth Choir (£3,200), Highland Homecoming event (£1,900), and Highland Quality Awards (£500)	5,600	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	75,000	A MacSween: Head of Gaelic Department of College D Martin: Board Member

Notes to the Accounts For the Year Ended 31 March 2010

14. Related Party Transactions (continued)

Organisation and purpose of grant(s)	Total Value of Payment(s) in year £	Bòrd Member / Senior Management Team Member and relationship with organisation
Aros Centre Ceòl 's Co-rùn series of Gaelic musical performances	4,000	A Cormack: Shareholder in company
Aros Centre Gaelic initiative in Trotternish area of Skye	9,000	A Cormack: Shareholder in company
Fèisean nan Gàidheal Support for promotion and development of Gaelic music and song tuition	105,000	A Cormack: Chief Executive of organisation
Harris Tweed Authority Rental of office premises for Colmcille Officer	1,250	D Martin: Chair of Harris Tweed Authority
Acair Publication of Gaelic Books	35,518	D Martin: Chair

15. Grant approvals involving Bòrd Members and members of the Senior Management Team

In addition to the significant transactions during the year listed in Note 14 above, the following grants were approved to organisations with which Bòrd Members and members of the Senior Management Team 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 Payment(s) in year £	Bòrd Member / Senior Management Team Member and relationship with organisation
Acair Publication of Gaelic Books Grant to be paid through Gaelic Books Council under new arrangements	70,000	A MacSween: Board Member D Martin: Chair

Notes to the Accounts For the Year Ended 31 March 2010

15. Grant approvals involving Bòrd Members and members of the Senior Management Team

Organisation and purpose of grant(s)	Total Value of Payment(s) in year £	Bòrd Member / Senior Management Team Member and relationship with organisation
Clì Gàidhlig Support for Gaelic language learning	130,300	R Dunbar: Ordinary member of Clì Gàidhlig
Stòrlann Nàiseanta na Gàidhlig Preparation and publication of Gaelic educational materials (£287,580) and Interim Fiction Strategy & training for writers (£12,000)	299,580	A MacSween: Gaelic Database Adviser A Cormack: Wife employed full time by organisation
Lews Castle College Support for enhancement of Gaelic educational opportunities and research.	50,000	A MacSween: Head of Gaelic Department of College Donald Martin: Board Member
An Comunn Gàidhealach Support for National and local Mods, Gaelic tuition for choir members, and website costs	121,500	A MacSween: Life Member of organisation A Cormack: Life Member of organisation A Jones: Member of organisation D Martin: Member of organisation
Comunn Eachdraidh Nis Funding for extension of exhibition and concert	750	A MacSween: Chairperson
Crofters Commission Funding to support implementation of Gaelic Language Plan	370	M MacLennan: Commissioner
The Highland Council Funding to support implementation of Gaelic Language Plan	76,990	M Foxley: Leader of the Administration of the Council

Notes to the Accounts For the Year Ended 31 March 2010

15. Grant approvals involving Bòrd Members and members of the Senior Management Team

Organisation and purpose of grant(s)	Total Value of Payment(s) in year £	Bòrd Member / Senior Management Team Member and relationship with organisation
Comhairle nan Eilean Siar Celtic Media Festival 2011 Bid (£10,000). Funding to support implementation of Gaelic Language Plan (£111,110)	121,100	A MacLeod: Gaelic Development and Policy Officer within the Chief Executive's office
Fèisean nan Gàidheal Support for promotion and development of Gaelic music and song tuition	105,000	A Cormack: Chief Executive of organisation (full time)
Fèis Dhun Bhreatainn an Iar Gaelic learning through classes and immersion	1,800	A Cormack: Chief Executive of umbrella organisation for Fèisean
Fèis Rois Support for Ulpan Gaelic classes for staff	2,700	A Cormack: Chief Executive of umbrella organisation for Fèisean
Fèis Mhoireibh Fèis with Gaelic conversation and song with follow-up Gaelic classes	500	A Cormack: Chief Executive of umbrella organisation for Fèisean
An Comunn Gaidhealach Meur Ghallaibh Development of "Fèis Ghallaibh"	3,000	A Cormack: Life Member
Ceòlas Uibhist	19,000	A Jones: Member of organisation
Ceòlas na h-Òige tuition bursaries for young people	17,000	Jo MacDonald: Long term active association with Festival
Fèis Chataibh Workshops in stagecraft with Gaelic speaking tutors	400	A Cormack: Chief Executive of umbrella organisation for Fèisean

Notes to the Accounts For the Year Ended 31 March 2010

15. Grant approvals involving Bòrd Members and members of the Senior Management Team

Organisation and purpose of grant(s)	Total Value of Payment(s) in year £	Bòrd Member / Senior Management Team Member and relationship with organisation
Eden Court Theatre Collection of drama scripts for children and young people	2,000	A Cormack: Board Member 2000-2005
Fèis Spè Gaelic language classes for board members, volunteers and tutors	2,700	A Cormack: Chief Executive of umbrella organisation for Fèisean
Fèis Fhoirt Music and song workshops for young people	2,700	A Cormack: Chief Executive of umbrella organisation for Fèisean
An Comunn Gaidhealach Dhùn Èideann Music workshops for young people	800	A Cormack: Life Member of organisation
Soillse Research Initiative Multi-institution Gaelic research initiative	50,000	Rob Dunbar: Staff member of participating higher education institution
Faclair na Gàidhlig Project Support for Gaelic language dictionary	75,000	Rob Dunbar: Staff member of participating higher education institution
Tatù Innse Gall Hebridean ceilidh, Lewis Highland Games, and Military Tattoo	8,000	A MacLeod: Employee of Comhairle na Eilean Siar - major funders of event
MG Alba Workshops for Film G short Gaelic film competition	17,250	K MacInnon D Martin H D MacLennan Rob Dunbar: Board Members
Comhairle nan Leabhraichean Sale, promotion and publication of Gaelic books	17,000	Jo MacDonald: Chair of Publishing Working Group

Notes to the Accounts For the Year Ended 31 March 2010

15. Grant approvals involving Bòrd Members and members of the Senior Management Team

Organisation and purpose of grant(s)	Total Value of Payment(s) in year £	Bòrd Member / Senior Management Team Member and relationship with organisation
An Lòchran Sale, promotion and publication of Gaelic books	31,830	Jo MacDonald: Board member until 2007
Fèis Latharna Fèis Latharna singing group	2,790	A Cormack: Chief Executive of umbrella organisation for Fèisean
Fèis na h-Oige Funding and supervision and mentoring	1,200	A Cormack: Chief Executive of umbrella organisation for Fèisean

16. Capital Commitments and Operating Leases

There were no contracted capital commitments outstanding and not included in the statement of financial position nor were there any contingent liabilities existing at 31 March 2010. The amounts which the Bòrd is committed to pay in respect of non-cancellable operating leases are as follows:

Operating leases which expire:	Land & Buildings 2010 £	Motor Vehicles & Office Equipment 2010 £	Land & Buildings 2009 £	Motor Vehicles & Office Equipment 2009 £
Within one year	46,595	5,138	10,048	1,265
Later than one year and not later than five years	174,272	4,819	0	1,967
After five years	0	0	0	0
	220,867	9,957	10,048	3,232

Notes to the Accounts For the Year Ended 31 March 2010

17. Revenue Commitments

Grants commitments at the year end, comprising grants which had been approved prior to 31 March 2010 but were not payable until after that date, were due as follows:

	2010 £	2009 £
Within one year	2,344,141	1,976,956
Within two to five years	312,000	466,000
After five years	0	0
	2,656,141	2,442,956

18. 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 11.

19. Colmcille

Colmcille was set up in 1997 with funding from the Governments of Scotland, Northern Ireland and the Republic of Ireland with a remit to 'create a vibrant interactive community spanning Ireland and Scotland'.

In terms of Paragraph 18 FRS 9, where an organisation participates in a joint arrangement that is not an entity it should account for their own assets, liabilities and cash flows, measured according to the terms of the agreement governing the arrangement.

Expenditure incurred in respect of Colmcille (£159,615) has been reported as part of the Bòrd's Operational Expenditure within Language Status.

20. Post Balance Sheet Events

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

DIRECTION BY THE SCOTTISH MINISTERS

1. The Scottish Ministers, in pursuance of Paragraph 8(a) of Schedule 1 of the Gaelic Language (Scotland) Act 2005, hereby give the following direction.

2. The statement of accounts for the financial year ended 31 March 2006, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared.

3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.

4. This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 31 March 2006 is hereby revoked.



Signed by the authority of the Scottish Ministers
11 October 2007

Bòrd na Gàidhlig, Darach,
Fèith nan Clach, Inbhir Nis IV2 7PA
Fòn: +44 [0] 1463 225454
Facs: +44 [0] 1463 716217
fios@gaidhlig.org.uk

Bòrd na Gàidhlig, Darach House,
Stoneyfield Business Park, Inverness IV2 7PA
Tel: +44 [0] 1463 225454
Fax: +44 [0] 1463 716217
fios@gaidhlig.org.uk

www.gaidhlig.org.uk

**BÒRD NA
GÀIDHLIG**

