

BÒRD NA
GÀIDHLIG



AITHISG BHLIADHNAIL 2010/2011
ANNUAL REPORT 2010/2011

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Ro-ràdh bhon Chathraiche Foreword from the Chairman

Art MacCarraig, Cathraiche
Arthur Cormack, Chairman

Tha e a' toirt toileachas dhomh Aithisg Bhliadhnail Bòrd na Gàidhlig 2010/11 a chur fa ur comhair, bliadhna san do lean sinn air adhart a' liubhairt nan amasan ann am Plana Cànain Nàiseanta Gàidhlig tro ath-chuimseachadh air ar n-obair leis a' Phlana Gnìomha gearr-ama, *Ginealach Ùr na Gàidhlig*, a chaidh aontachadh le Ministearan na h-Alba agus a dheasbad ann am Pàrlamaid na h-Alba sa Ghiblean 2010. Bha *Ginealach Ùr na Gàidhlig* air fhaicinn mar dhrochaid eadar am Plana Cànain Nàiseanta Gàidhlig a th' ann agus an ath fhear, le cuimse nas dèine air iomairtean a mheudaicheadh an àireamh de luchd-labhairt na Gàidhlig ann an Alba – foghlam ro-sgoile; cothroman ionnsachaidh do dh'ìnbhich agus foghlam sna sgoiltean.

Am measg nan iomairtean a dh'adhartaich sinn tron bhliadhna 2010/11, bha ath-bhreithneachadh air na buidhnean Gàidhlig a tha gu làithreach a' faotainn taic maoineachaidh, gus an cuid comais agus an deònachd a mheasadh a thaobh cuideachadh le liubhairt air na builean a thathar a' sireadh ann an *Ginealach Ùr na Gàidhlig*, le ath-chuimseachadh air goireasan mar thoradh air an sin. Dh'ainmich sinn taic ùr chudromach do dhòigh teagaisg na Gàidhlig aig Ùlpan, le pasgan maoineachaidh trì-bliadhna ann am prionnsapal don bhuidheann leasachaidh, Deiseal Earranta, agus chuir sinn fàilte air co-obrachadh bho Iomairt na Gàidhealtachd 's nan Eilean agus Leasachadh Sgìlean Alba ann an co-mhaoineachadh na h-iomairt seo. Rinn sinn adhartas leis a' chiad Mhòr-Ionad Ghàidhlig an dèidh crìoch a chur air An Lèanag ann an Glaschu, a tha air a bhith fosgailte bhon Ghearran 2011. Leanaidh sinn

I am pleased to present Bòrd na Gàidhlig's Annual Report for 2010/11, a year in which we continued to deliver on the aims in the National Gaelic Language Plan with a re-focussing of our work on a short-term Action Plan, *Ginealach Ùr na Gàidhlig*, agreed by Scottish Ministers and debated in the Scottish Parliament in April 2010. *Ginealach Ùr na Gàidhlig* was intended as a bridge between the present National Gaelic Language Plan and the next one, with a sharper focus on initiatives that would increase the numbers of speakers of Gaelic in Scotland - pre-school education; learning opportunities for adults and education in schools.

Among the initiatives progressed during 2010/11 was a review of the currently funded Gaelic organisations to assess their ability and willingness to help deliver the outcomes in *Ginealach Ùr na Gàidhlig* with a re-focussing of resources as a result. We announced significant new support for the Ùlpan method of teaching Gaelic with an in principle three-year funding package for the developers, Deiseal Ltd, and welcomed the cooperation of Highlands & Islands Enterprise and Skills Development Scotland in co-funding this initiative. We made progress with the first Gaelic Hub with An Lèanag in Glasgow completed and open for business from February 2011. We will continue to pursue opportunities for Hubs in Inverness and Stornoway as we believe they will encourage Gaelic organisations

air adhart a' sireadh chothroman a thaobh Mòr-Ionad ann an Inbhir Nis agus ann an Steòrnabhagh oir tha sinn a' creidsinn gum broснаich iad buidhnean Gàidhlig gu bhith ag obair nas dlùithe da chèile, agus mar sin a' toradh sàbhalaichean èifeachdais sa mheadhan-ama.

Lean am Bòrd air adhart ag aontachadh Phlanaichean Gàidhlig bho bhuidhnean poblach agus ùghdarrasan ionadail. Is ann tro na Planaichean Gàidhlig sin a tha dealasan a thaobh na Gàidhlig gan nochdadh agus tha iad nam pàirt fhìor chudromach den fhrèam-obrach sa bheil Bòrd na Gàidhlig ag obrachadh gus cothrom air seirbheisean a leasachadh do luchd-labhairt na Gàidhlig.

Sa Chèitean 2010, chuir am Bòrd co-labhairt shoirbheachail air bhonn – *An Gnìomh a Dhearbhas* – ann an Inbhir Nis, far an cuala sinn mu na builean a thàinig a-mach à cuid de na pròiseactan rannsachaidh a tha am Bòrd air a mhaoineachadh, chaidh fiosrachadh a sgaoileadh mu mhaoineachadh do dh'iomairtean Gàidhlig agus chualar cho soirbheachail 's a tha coimhearsnachd a' Mhaori ann an cur casg air crìonadh a' chàinain aca. Bha sinn toilichte fàilte a chur air Jim Mather bho Maori TBh chun na co-labhairt.

San Ògmhios, bha cothrom tlachdmhor agam tadhal air Ionad Chaluim Chille Ìle gus teisteanasan a bhuileachadh air an iomadh neach a tha ag ionnsachadh Gàidhlig san ionad tro dhòigh teagaisg Ùlpan, a thuilleadh air an cothrom a ghabhail coinneachadh ri riochdairean nam buidhnean Gàidhlig ann an Ìle. Bha mi ann an cuideachd a' Chiad Mhinisteir, Ailig Salmond BPA, ann an Sabhal Mòr Ostaig far na dh'ainmich e maoineachadh bhon Bhòrd agus Riaghaltas na h-Alba airson bùithtean-obrach air dèanamh fhiolmaichean anns na sgoiltean, sna mìosan ro farpais FilmG 2011.

A-rithist, chunnaic sinn fàs cuimseach anns an àireamh de sgoilearan a' dol tro fhoghlam tro mheadhan na Gàidhlig, ach tha e soilleir gu bheil meudachadh nas motha a dhìth. Bidh sinn a' coimhead ri co-obrachadh bho na prìomh bhuidhnean foghlaim agus ùghdarrasan ionadail ann an Alba, gus ar cuideachadh leis na meudachaidhean a liubhairt a dh'fheumar gus casg a chur air a' chrìonadh anns an àireamh de luchd-labhairt na Gàidhlig. Tha am Bòrd a' creidsinn gu bheil Stiùireadh ùr air Foghlam Gàidhlig a dhìth, gus cuideachadh le mineachadh air na builean a bu chòir pàrantan a bhith a' dùileachadh bho fhoghlam tro mheadhan na Gàidhlig agus amasan dhaoine a chuimseachadh, a tha an sàs ann an liubhairt na seirbheis.

to work more closely, and efficiency savings can be made in the mid-term.

The Bòrd continued to approve Gaelic Plans from public bodies and local authorities. It is through these Gaelic Plans that commitments to Gaelic are made and they are a very important part of the framework in which Bòrd na Gàidhlig operates to improve access to services for Gaelic speakers.

In May 2010, the Bòrd held a successful conference – *An Gnìomh a Dhearbhas* – in Inverness, at which we heard the outcomes of some of the research projects the Bòrd has funded, disseminated information on funding for Gaelic initiatives and heard of the success of the Maori community in reversing the decline in their language. We were pleased to welcome Jim Mather of Maori TV to the conference.

In June, I had the pleasure of visiting Ionad Chaluim Chille Ìle to present certificates to the many people learning Gaelic through the Ùlpan method at the centre, as well as taking the opportunity to meet with representatives of Gaelic organisations in Islay. And I joined the First Minister, Alex Salmond MSP, at Sabhal Mòr Ostaig where he announced funding from the Bòrd and the Scottish Government for film-making workshops in schools in the run-up to FilmG 2011.

We again saw modest growth in the numbers of pupils going through Gaelic-medium education but it is clear that a much greater increase is required. We will be looking for the cooperation of the main educational bodies in Scotland, and local authorities, to help us deliver the increases that are needed to stem the decline in Gaelic speaker numbers. The Bòrd believes that new Guidance on Gaelic Education is required to help define what outcomes parents should expect from Gaelic medium education and to focus the minds of those involved in delivery.

Tha sinn a' creidsinn cuideachd gu bheil sgoiltean Gàidhlig air dearbhadh gu bheil iad tarraingeach do phàrantan agus a' tairgsinn cothrom air àireamhan nan sgoilearan a mheudachadh. Bha Bòrd na Gàidhlig an sàs ann an cur taic ri pàrantan ann an Dùn Èideann a tha air a bhith ag iomairt airson còrr is deich bliadhna gus sgoil ainmichte Ghàidhlig a bhith aca sa phrìomh bhaile. Tha an obair seo a' leantainn air adhart agus tha sinn dòchasach à buil shoirbheachail. Tha am Bòrd gu daingeann den bheachd gu bheil sgoiltean Gàidhlig ainmichte a' solarachadh barrachd chothroman air fàs fileanta sa chànan seach roinnean Gàidhlig agus clasaichean do chloinn.

Nas fhaide air adhart ann an 2010, thug am Bòrd urrasachd do cho-labhairt air foghlam tro mheadhan na Gàidhlig, a chaidh eagrachadh le Iris Taigh an Ròid. Chaidh seo a chumail ann an Dùn Èideann agus am measg nan òraidichean bha an t-Ollamh Antonella Sorace bho Bilingualism Matters agus Micheal Ruiseal BPA, Rùnaire Caibineit airson Foghlam, a dhaingnich a-rithist gun deigheadh coimhead ri còir laghail air foghlam tron Ghàidhlig, ma leanas Pàrtaidh Nàiseanta na h-Alba mar am pàrtaidh ann an riaghladh a' leantainn air taghaidhean Riaghaltas na h-Alba sa Chèitean 2011.

Anns an ullachadh mu choinneamh nan taghaidhean sin, bha am Bòrd a' conaltradh ris na prìomh phàrtaidhean poilitigeach ann an Alba gus dèanamh cinnteach gum biodh dealasan don Ghàidhlig a' nochdadh sna planaichean taghaidh aca. Rinn sinn mòran obrach cuideachd ann an conaltradh leis a' phoball a thaobh nan ceistean Gàidhlig ann an Cunntas-Sluaigh na h-Alba 2011.

Ghabh sinn pàirt ann an leantainn air adhart a' seasamh cùis BBC ALBA a thaobh a bhith air a ghiùlain air Freeview agus bha sinn a' co-obrachadh le MG ALBA air leasachadh làrach-lìn ùr do luchd-ionnsachaidh na Gàidhlig. Bhuilich am Bòrd duais shònraichte airson Seirbheisean do Cheòl Gàidhlig air pròiseact Bliadhna nan Òran aig a' BhBC aig Duaisean Ceòl Traidiseanta na h-Alba a chur MG ALBA air shiubhal san Dùbhlachd, agus leanadh air adhart tro 2010/11 gus eileamaidean de Ro-Innleachd Nàiseanta nan Ealan Ghàidhlig a chur an gnìomh, a' co-obrachadh le Alba Chruthachail a tha air ùr stèidheachadh.

We also believe that Gaelic schools have proved they are attractive to parents and offer the opportunity to increase pupil numbers. Bòrd na Gàidhlig was involved in supporting parents in Edinburgh who have been campaigning for over a decade to have a dedicated Gaelic school in the capital. This work continues and we are hopeful of a successful outcome. The Bòrd is firmly of the view that standalone Gaelic schools provide additional opportunities over Gaelic departments and classes for children to become more fluent in the language.

Later in 2010 the Bòrd sponsored a conference on Gaelic medium education, organised by Holyrood Magazine. This was held in Edinburgh and among the contributors were Professor Antonella Sorace of Bilingualism Matters and Michael Russell MSP, Cabinet Secretary for Education, who reaffirmed a commitment to look at a legal entitlement to Gaelic education should the Scottish National Party continue to be the party of government following the May 2011 Scottish Parliament elections.

In the build up to those elections, the Bòrd communicated with the main political parties in Scotland to ensure that there would be commitments to Gaelic in their manifestos. We also did a lot of work in engaging the public with the Gaelic questions in Scotland's 2011 Census.

We played our part in continuing to make the case for BBC ALBA to be carried on Freeview and cooperated with MG ALBA on the development of a new Gaelic learners' website. The Bòrd presented a special award for Services to Gaelic Music to the BBC's Bliadhna nan Òran project at the MG ALBA Scots Trad Music Awards in December and continued throughout 2010/11 to implement elements of the National Gaelic Arts Strategy, cooperating with the newly-founded Creative Scotland.



Lean sinn air adhart a' barantachadh phròiseactan rannsachaidh agus bidh toraidhean nam pròiseactan sin nan cuideachadh ann an cruthachadh an ath Phlana Cànan Nàiseanta Gàidhlig, air am bi obair Bhòrd na Gàidhlig a' cuimseachadh rè 2011/12. Chùm sinn taic a' dol ris a' phrìomh phròiseact rannsachaidh, Soillse, ann an co-bhonn ri Comhairle Maoineachaidh na h-Alba agus feadhainn eile, agus bha sinn fìor thoilichte gun deach an t-Ollamh Rob Dunbar agus Iain Caimbeul a chur an dreuchd aig àrd-ìre an taobh a-staigh na buidhne.

Bha sinn ag obair gu dlùth le Riaghaltas na h-Alba agus tha mi taingeil do Fiona Hyslop BPA agus a h-oifigich airson na làn-taic a thug i fhèin agus iadsan do Bhòrd na Gàidhlig fhad 's a bha i san dreuchd mar Mhinistear Cultair is Cùisean Taobh A-muigh le uallach airson Gàidhlig. Thug sinn taic cuideachd don Rùnaire Caibineit airson Foghlam, Micheal Ruiseal BPA, a bha mar a' chiad Mhinistear a chleachd Gàidhlig aig Comhairle na h-Eòrpa sa Bhruiseal, a' dèanamh feum de na riaghailtean ùra a cheadaich sin a dhèanamh.

We continued to commission research projects and the outcomes of those will be of assistance in devising the next National Gaelic Language Plan which will be a focus of Bòrd na Gàidhlig's work during 2011/12. We continued our support of the major research project, Soillse, in conjunction with the Scottish Funding Council and others and were delighted that Prof Rob Dunbar and Iain Campbell were appointed to senior posts within the new organisation.

We worked closely with the Scottish Government and I am grateful to Fiona Hyslop MSP and her officials for the tremendous support she, and they, gave to Bòrd na Gàidhlig while she was Minister for Culture and External Affairs with responsibility for Gaelic. We also assisted the Cabinet Secretary for Education, Michael Russell MSP, who became the first Minister to use Gaelic at the Council of Europe in Brussels, making use of new regulations that allowed this to happen.



Comataidh Ainmean Àite na h-Alba (2010)
Gaelic Place-names of Scotland Committee

Aig ìre a' Bhùird, thug ar coinneamh ann an Obar Dheathain cothrom dhuinn a bhith an sàs ann an co-labhairt Rannsachadh na Gàidhlig, agus coinneachadh ri luchd-obrach aig àrd-ìre ann an Oilthigh Obar Dheathain aig a bheil ùidh ann an àite na Gàidhlig àrdachadh an taobh a-staigh na h-aitreibh sin.

Chuir am Bòrd crìoch air ath-eagrachadh an luchd-obrach agus bha sinn glè thoilichte luchd-obrach aig àrd-ìre a chur an dreuchd, a' gabhail a-steach Ceannard ùr, Iain Aonghas MacAoidh, OBE. Tha mi a' guidhe dha fhèin agus do a cho-obrichean aig àrd-ìre, gach soirbheachadh nan dreuchdan fa leth. Tha mi an comain na h-Àrd-Sgioba Stiùiridh Eadar-amail - Dòmhnall Màrtainn, Jo NicDhòmhnaill agus Ùisdean D MacIlleinnein – a ghabh orra cùram a thaobh ruith na buidhne bho latha gu latha nuair nach robh Ceannard san dreuchd. Rinneadh mòran adhartais fhad 's a bha iad air am fastadh sa bhuidheann againn.

Rè na bliadhna a chaidh seachad, chuir sinn fàilte air trì buill ùra chun a' Bhùird – Iain Caimbeul, Ealasaid Nic an t-Saoir agus Iain MacLeòid – agus chaidh trì buill fhastadh air ais airson trì bliadhna eile. Bha buill a' Bhùird, mar as àbhaist, glè dheònach dleastanasan a bharrachd a choileanadh taobh a-muigh coinneamhan a' Bhùird, agus bu mhath leam taing a thoirt dhaibh uile airson an cuid taic agus an cuideachadh le obair a' Bhùird.

Dh'fhàg sinn soraidh slàn aig Sandaidh Jones, Leasaiche Ionmhais agus Seirbheisean Corporra, agus aig Rosemary Nic a' Bhàird, Leasaiche Foghlaim is Ionnsachaidh a' Bhùird, a chaidh gu dreuchd ùr mar Stiùiriche air Comhairle nan Leabhraichean. Ann a bhith a' toirt taing dhaibh le chèile airson na h-obrach a rinn iad don Bhòrd, tha sinn a' guidhe gach soirbheachadh dhaibh sna dreuchdan ùra aca. Às leth a' Bhùird, bu mhath leam cuideachd taing a thoirt don luchd-obrach aig a' Bhòrd.

At Board level, our meeting in Aberdeen enabled us to be involved in the Rannsachadh na Gàidhlig conference, and to meet with senior staff at the University of Aberdeen interested in enhancing the place of Gaelic within that institution.

The Bòrd put the final touches to the staffing reorganisation and we were very happy to appoint senior members of staff including a new Chief Executive, John Angus MacKay, OBE. I wish him, and his senior colleagues, well in their respective roles. I am indebted to the Interim Senior Support Team - Donald Martin, Jo MacDonald and Hugh Dan MacLennan - who had assumed responsibility for the day-to-day running of the organisation in the absence of a permanent Chief Executive. A good deal of progress was made in their time with us.

During the year we welcomed three new Bòrd members – Iain Campbell, Elizabeth McAtear and John MacLeod – and three members of the Bòrd were reappointed for a further term of 3 years. Bòrd members were, as usual, very willing to carry out additional duties outwith Bòrd meetings and I would like to thank them all for their support and their contribution to the work of the Bòrd.

We said goodbye to Sandaidh Jones, our Head of Finance and Corporate Services, and Rosemary Ward, the Bòrd's Head of Education and Learning, who took up a new post as Director of Comhairle nan Leabhraichean. In thanking them both for their contributions to the work of the Bòrd, we wish them every success in their new posts. I would also like to record the Bòrd's appreciation and thanks to our staff for their dedication and support.



Tha mòran dùbhlain againn fhathast ri chothachadh nar n-oidhirpean air àireamhan luchd-labhairt na Gàidhlig a mheudachadh agus casg a chur air a' chrìonadh ann an cleachdadh a' chàinain. Ged a tha mi a' creidsinn gu bheil sinn air an t-slighe cheart leis na prìomhachasan ann an *Ginealach Ùr na Gàidhlig*, bidh feum aig an ath Phlana Càinain Nàiseanta Gàidhlig a tha ri chur an gnìomh bhon Ghiblean 2012, air oidhirp mhòr bho gach buidheann poblach agus gach ùghdarras ionadail iomchaidh ann an Alba, ma tha sinn a' dol a dhèanamh an adhartais a dh'fheumar. Dh'fhaodadh gu bheil an suidheachadh eaconamach duilich, ach chan urrainnear sin a chleachdadh mar leisgeul airson tarraing air falbh bho dhealasan a thaobh na Gàidhlig, aig nach eil an tìde no an cothrom fuireach gus an tèid an eaconamaidh am feabhas.

Feumaidh sinn cumail air adhart a' dèanamh cùis dheimhinneach às leth na Gàidhlig a thaobh agus gu bheil a' Ghàidhlig airson Alba air fad agus gu bheil foghlam Gàidhlig a' leantainn air adhart gu dà-chànanas leis gach buannachd a tha sin a' tairgsinn do gach neach. Feumaidh sinn ainmeachadh aig a h-uile cothrom nach eil nì sam bith neo-àbhaisteach no ro fhàbharach mu bhith a' cleachdadh maoinachadh poblach airson iomairtean Gàidhlig, seach gu bheil iad mar iomairtean eile le maoinachadh poblach, a' toradh bhuanachdan eaconamach, oideachail agus cultarach do dhùthaich na h-Alba. Ged a dh'fhaodadh earrannan de na meadhanan agus cuid den luchd-poilitigs ionadail, cumail air adhart a' cur an aghaidh nan cothroman a tha Gàidhlig a' toradh, tha mi cinnteach gu bheil sinn ann an co-chòrdadh ri beachd a' phobaill ann an Alba, agus gu bheil a' mhòr-chuid de dhaoine ann an Alba a' tuigsinn luach a' chàinain do dhùthaich na h-Alba.

Bidh feum air co-obrachadh agus com-pàirteachas aig gach ìre gus dèanamh cinnteach gum bi adhartas ann agus bidh e deatamach taic a thighinn bho gach neach le ùidh ann an Gàidhlig. Tha mi an dòchas gum bi daoine bho gach diofar seòrsa suidheachadh ann an coimhearsnachdan a tha fileanta agus misneachail ann an cleachdadh na Gàidhlig, deònach ar cuideachadh gus gnìomh a liubhairt agus adhartas a dhèanamh.

Art MacCarraig
Cathraiche, Bòrd na Gàidhlig

Many challenges remain in our endeavours to increase the numbers of Gaelic speakers and reverse the decline in the language's use. While I believe we are on the right track with the priorities in *Ginealach Ùr na Gàidhlig* the next National Gaelic Language Plan, to be implemented from April 2012, will require a concerted effort on the part of all public bodies and appropriate local authorities in Scotland, if we are to make the progress required. The economic climate may be difficult but that cannot be used as an excuse to back away from commitments on Gaelic, which does not have the luxury of time to wait until the economy improves.

We must continue to make the positive case that Gaelic is a language for the whole of Scotland and that a Gaelic education leads to bilingualism with all the benefits that offers to individuals. We must reiterate at every opportunity that there is nothing unusual, or overly favourable, about public funding being used on Gaelic initiatives since they, in common with other publicly funded initiatives, produce economic, educational and cultural benefits for Scotland. Although certain sections of the media, and some local politicians, may continue to resist the opportunities Gaelic presents, I am certain that we are in step with Scottish public opinion and that the majority of people in Scotland recognise the value of the Gaelic language to Scotland.

Collaboration and partnership at all levels will be needed to ensure progress can be made and support from everyone with an interest in Gaelic will be essential. I hope that people from all walks of life, in communities fluent and confident in using Gaelic, will be willing to help us deliver action and make progress.

Arthur Cormack
Cathraiche, Bòrd na Gàidhlig

Ionmhas & Seirbheisean Corporra

Finance & Corporate Services

IONMHAS

B' e £5.539m an teachd-a-steach tabhartais iomlan a fhuair am Bòrd airson na bliadhna. Chaidh am maoineachadh a sholarachadh le Riaghaltas na h-Alba tro Tabhartas-gus-Cuideachadh fo pharagraf 12 de Phàipear-taice 1 do Achd na Gàidhlig (Alba) 2005. Rè bliadhna san robh atharrachadh cudromach, lean an Sgioba Stiùiridh air adhart a' faotainn èifeachdasan a thug dhuinn comas air maoineachadh a stiùireadh a dh'ionnsaigh leasachaidhean prìomhachais.

Lean sinn air adhart le leasachadh agus ath-sgrùdadh air ro-innleachd solarachaidh agus stèidhich sinn ceanglaichean nas seasmhaiche le buidhnean poblach eile gus an fheum as fheàrr a thoirt à cothroman co-obrachaidh agus luach an airgid. B' e aon dàimh cudromach a thog sinn a bhith a' co-roinneadh sheirbheisean IT le Dualchas Nàdair na h-Alba agus Coimisean nan Croitearan.

LUCHD-OBACH

Lean an obair air adhart le buileachadh structar ùr an luchd-obrach. Thoisich Iain Aonghas MacAoidh, OBE na Cheannard san t-Sultain 2010. Ghabh Màiri Nic Ille Mhaoil dreuchd Leasaiche Foghlaim is Ionnsachaidh os laimh san t-Samhain 2010 agus ghluais Alasdair MacFhionghuin bho dreuchd Co-ordanaiche Cholmchille gu Leasaiche Ionmhais is Sheirbheisean Corporra sa Ghiblean 2011, a' dèanamh suas làn Àrd-Sgioba Stiùiridh.

Cuideachd, chuir sinn an gnìomh agus chuireadh crìoch air ath-bhreithneachadh farsaing air na poileasaidhean uile co-cheangailte ri Seirbheisean Daonna (HR) agus leabhar-làimhe an luchd-obrach.

FINANCE

The Bòrd's total grant income for the year was £5.539m. The funding was provided by the Scottish Government through Grant-in-Aid under paragraph 12 of Schedule 1 to the Gaelic Language (Scotland) Act 2005. During a year of significant change, the Management Team continued to obtain efficiencies enabling us to re-direct resources to priority developments.

We continued our development of a revised procurement strategy and established improved links with other public bodies to maximise opportunities for co-operation and value for money. One key relationship was the sharing of IT services with Scottish Natural Heritage and the Crofters Commission.

STAFFING

Work continued on the implementation of our new staffing structure. John Angus MacKay, OBE took up his appointment as Ceannard (Chief Executive) in September 2010. Mary MacMillan was appointed as Head of Education and Learning in November 2010 and Alasdair MacKinnon moved from Colmcille Co-ordinator to the post of Head of Finance and Corporate Affairs in April 2011 to complete the Senior Management Team appointments.

We also completed an extensive review of all our Human Resources related policies and the staff handbook.



CONALTRADH

Chuir sinn crìoch air ath-sgrùdadh farsaing an lùib gach taobh de chonaltradh a bha a' bhuidheann a' gabhail os làimh, agus bhathar ag obair le Riaghaltas na h-Alba gu modhan conaltraidh nas cunbhalaiche, nas co-obrachail agus nas èifeachdaiche a stèidheachadh. Rinneadh oidhirp mhòr air an dà chuid iomhaigh a' Bhùird agus nan iomairtean Gàidhlig a thogail tro nas motha urrasachd do thachartasan, is barrachd conaltraidh for-ghnìomhach leis na meadhanan agus ath-leasachadh leantainneach air na làraich-lìn againn.

Thairis air a' bhliadhna, fhuair agus fhreagair am Bòrd 14 de cheistean fo Achd Saorsa an Fhiosrachaidh (Alba).

Chuir am Bòrd ri deasbadaid leantainneach aig an robh buaidh air a' Ghàidhlig. Nam measg sin, bha tagradh gun Chomataidh Turasachd, Cumhachd is Eaconamaidh aig Riaghaltas na h-Alba mar fhreagairt don ath-bhreithneachadh a rinneadh air an adhbhar airson buidheann iomairt; freagairt gu Ath-bhreithneachadh Sheirbheisean aig Urras a' BhBC gus taic a chur ris an àite dheatamach a tha aig Radio nan Gàidheal mar sheirbheis cainnt is ciùil farsaing do luchd-labhairt na Gàidhlig, agus ag argamaid gum bu chòir an t-seirbheis a bhith air a h-àrdachadh; chuir sinn cuideachd a' chùis air adhart gu Urras a' BhBC a thaobh an t-sianal Gàidhlig BBC ALBA a bhith ri fhaotainn air Freeview.

TURSAN MINISTREALACH

Lean obair a' Bhùird air adhart a' tarraing aithne agus aonta bho Riaghaltas na h-Alba, leis a' Bhòrd a' toirt aoigheachd do thuras Ministrealach san Lùnastal 2010, bho Fiona Hyslop BPA, Ministear Cultair is Chùisean air an Taobh a-muigh, gu oifis a' Bhùird ann an Inbhir Nis.

COMMUNICATIONS

All aspects of the Bòrd's communications were reviewed and we worked with the Scottish Government to develop more consistent, collaborative and efficient approaches to communications. Considerable efforts were made in raising the profile of both the Bòrd and Gaelic initiatives through increased sponsorship of events, and more proactive engagement with the media and the ongoing overhaul of our websites.

In the course of the year, the Bòrd received and responded to 14 enquiries under the Freedom of Information (Scotland) Act.

The Bòrd made formal submissions to ongoing debates which affected Gaelic. These included a submission to the Economy, Energy and Tourism Committee of the Scottish Parliament in response to its review of the purpose of an enterprise agency; a response to the BBC Trust's Review of Services to support the crucial role of BBC Radio nan Gàidheal as a comprehensive speech and music service for Gaelic speakers in which we argued that the service should be enhanced; we also presented a case urging the BBC Trust to make the Gaelic channel BBC ALBA available on Freeview.

MINISTERIAL VISITS

The Bòrd's work continued to attract Scottish Government recognition and approval, with the Bòrd hosting a Ministerial visit in August 2010, to the Inverness offices by Fiona Hyslop MSP, Minister for Culture and External Affairs.



Cunntas-sluaigh na h-Alba 2011 A' cumadh na tha romhainn

CUNNTAS-SLUAIGH 2011

Bha am Bòrd ag obair gu dlùth le Oifis a' Chunntais-sluaigh ann an Alba air an iomairtean a thaobh an Cunntas-sluaigh 2011 fhoillseachadh agus gu h-àraid air na ceistean co-cheangailte ri Gàidhlig. Thug Oifis a' Chunntais-sluaigh bileagan dà-chànanach Gàidhlig / Beurla gu buil, chuir iad bùithtean-obrach air adhart mar thaic do dhaoine ann an lìonadh nam foirmean cunntais-sluaigh air-loidhne ann an Gàidhlig, agus chuir iad cùis-sgrùdaidh air an làrach-lìn aca, a' sealltainn mar a tha dàta cunntais-sluaigh ga chleachdadh ann an cruthachadh Plana Cànanain Nàiseanta Gàidhlig.

POILEASaidh STIÙIREADH CUNNAIRT

Tha Bòrd na Gàidhlig a' faicinn Stiùireadh Cunnairt mar phrìomh dhleastanas ann an cuideachadh le dèanamh cinnteach gun coilean e amasan agus a chinn-uidhe. Tha buill agus an luchd-obrach dealasach a thaobh stiùireadh cunnairt èifeachdach, a' gabhail ri deagh chleachdadh ann an comharrachadh, luachadh is smachd air cunnartan, gus:

- stiùireadh cunnairt a thoirt a-steach an lùib cultar a' Bhùird;
- cur às do no lùghdachadh air cunnartan gu ìre iomchaidh;
- atharrachaidhean sòisealta, àrainneachdail agus reachdail a shùileachadh agus a fhreagairt;
- casg a chur air leòn is milleadh agus cosgais cunnairt a lùghdachadh;
- mothachadh a thogail don fheum air stiùireadh cunnairt.

BUILEAN NÀISEANTA RIAGHALTAS NA H-ALBA

Ann an 2010/11 chuir Bòrd na Gàidhlig ri 7 de na 15 Builean Nàiseanta a tha a' dèanamh suas Frèam Coileanaidh Nàiseanta Riaghaltas na h-Alba, le iomairtean cànanain san fharsaingeachd a' cur ris na Builean uile agus a' cuideachadh le liubhairt nan còig chinn-uidhe aig Riaghaltas na h-Alba:

- Alba nas Saidhbhire agus nas Cothromaiche;
- Alba nas Grinne;
- Alba nas Fhallaine;
- Alba nas Làidire agus nas Sàbhailte;
- Alba nas Guirme.

2011 CENSUS

The Bòrd worked closely with the Census Office in Scotland on its initiatives to publicise the 2011 Census and in particular the questions relating to Gaelic. The Census Office produced Gaelic/English bilingual leaflets, ran workshops to support people to fill their census forms in Gaelic on-line and posted a case study on its website to demonstrate the use of census data in formulating the National Gaelic Language Plan.

RISK MANAGEMENT POLICY

Bòrd na Gàidhlig recognises Risk Management as a key function in helping to ensure it achieves its aims and objectives. The members and staff remained fully committed to effective risk management, adopting best practice in the identification, evaluation and control of risks, in order to:

- integrate risk management into the culture of the Bòrd;
- eliminate or reduce risks to an acceptable level;
- anticipate and respond to changing social, environmental and legislative requirements;
- prevent injury and damage and reduce the cost of risk;
- raise awareness of the need for risk management.

SCOTTISH GOVERNMENT NATIONAL OUTCOMES

In 2010/11 Bòrd na Gàidhlig contributed to 7 of the 15 National Outcomes which form the Scottish Government's National Performance Framework, with language initiatives in general contributing to all the Outcomes and furthering the delivery of the Government's five strategic objectives:

- Wealthier and Fairer Scotland;
- Smarter Scotland;
- Healthier Scotland;
- Safer and Stronger Scotland;
- Greener Scotland.



AMR Diùc Baile Bhòid aig Mòd Nàisteanta Rìoghail Chataibh (2010)
HRH Duke of Rothesay at the Royal National Mod in Caithness

Cleachdadh Cànanain Language Usage

MÒR-IONADAN

Chunnaic a' bhliadhna seo An Lèanag air Sràid Achadh a' Mhansa ann an Glaschu a' tighinn gu bith, a' chiad Mhòr-Ionad Gàidhlig a tha air a stèidheachadh sa bhaile. Tha an goireas seo, a tha air ùr dhèanamh suas, a' solarachadh àite oifisean do Chomhairle nan Leabhraichean, Comunn na Gàidhlig, Stòrlann, An Lòchran agus stèidh mhaireannach do Bhòrd na Gàidhlig anns a' bhaile. Tha an goireas cuideachd a' gabhail a-steach bùth ùr le Comhairle nan Leabhraichean agus dà àite coinneimh le goireasan cidsin airson an cleachdadh le buidhnean Gàidhlig san sgìre.

Tha an leasachadh air Mòr-Ionad a tha san amharc ann an Inbhir Nis a' tighinn air adhart gu math, leis a' Bhòrd ag obair gu dlùth le Fòram Gàidhlig Inbhir Nis gus seo a thoirt gu buil. Tha iartas airson làn-chead planaidh air a dhol gu Comhairle na Gàidhealtachd, agus ma bhios seo soirbheachail tòisichidh an obair chruaidh a tha riatanach co-cheangailte ri togail an airgid.

Tha obair a thaobh leasachadh Mòr-Ionad ann an Steòrnabhagh a' leantainn air adhart, le buidhnean stèidhichte sa bhaile a' nochdadh mòran ùidh ann a bhith còmhla san aon togalach. Tha am Bòrd an sàs le com-pàirtichean gus togalach freagarrach a lorg.

HUBS

The year saw the establishment of the first Gaelic Hub in Glasgow, in the form of An Lèanag in the city's Mansfield Street. The re-furbished facility provides office accommodation for The Gaelic Books Council, Comunn na Gàidhlig, Stòrlann, An Lòchran and a permanent base for Bòrd na Gàidhlig in the city. The facility also incorporates a new shop for the Gaelic Books Council and two meeting spaces with kitchen facilities for use by Gaelic groups and organisations in the area.

The proposed development of a purpose built Hub in Inverness is progressing well, with the Bòrd working closely with Fòram Gàidhlig Inbhir Nis to bring this to fruition. An application for full planning permission has been made to Highland Council and if this is successful, the hard work of raising the necessary funds will begin.

Work on the development of a Hub in Stornoway has been on-going, with groups based in the town showing a great deal of interest in coming together under the one roof. The Bòrd is actively engaged with partners to identify suitable premises.



An Lèanag, Mòr-Ionad Ghlaschu (2011)
Glasgow Gaelic Centre

COLMCILLE

'S e prògram com-pàirteachais a th' ann an Colmcille eadar Foras na Gaeilge agus Bòrd na Gàidhlig, ag adhartachadh cleachdadh na Gaeilge agus na Gàidhlig ann an Èirinn is Alba eadar an dà dhùthaich.

Chaidh Alasdair MacFhionghuin fhasadh mar Cho-òrdanaiche Cholmcille sa Chèitean 2010, le Iain MacAmhlaigh agus Noeleen Ní Cholla air am fastadh mar oifigearan Alba agus Poblachd na h-Èireann còmhla ri Maolcholuim Scott ann an Èirinn a Tuath.

Choinnich co-chomataidh Cholmcille, le riochdairean bho na bùird-stiùiridh aig Bòrd na Gàidhlig agus Foras na Gaeilge, tron bhliadhna gus beachdachadh air iarrtasan ùra airson maoineachaidh agus a' stèidheachadh phrìomhachasan ro-innleachdail don phròiseact.

B' e barantachadh air triall dualchais Slighe Chaluim Chille an nì a bu chudromaiche a nochd sa bhliadhna, agus bidh sin air fhoillseachadh gu foirmeil san fhoghair 2011.

COLMCILLE

Colmcille is a partnership programme between Foras na Gaeilge and Bòrd na Gàidhlig, promoting the use of Gaelic and Scottish Gaelic in Ireland and Scotland and between the two countries.

Alasdair MacKinnon was appointed as the Colmcille Co-ordinator in May 2010, with Iain MacAulay and Noleen NicColla appointed as the Scottish and Republic of Ireland officers respectively, joining Maolchaluim Scott in Northern Ireland.

The joint Colmcille committee, made up of representatives of the boards of Bòrd na Gàidhlig and Foras na Gaeilge met over the course of the year to consider new applications for funding and set the strategic priorities for the project.

The highlight of the year was the commissioning of the Slighe Chaluim Chille heritage trail, which will be formally launched in autumn 2011.



TAIC FREUMHAN COIMHEARSNACHD

Tha an sgeama seo cuimsichte air a bhith a' solarachadh taic do bhuidhnean coimhearsnachd gus pròiseactan a ghabhail os làimh a tha ann an co-rèir ri prìomhachasan a' Bhùird. Thar na bliadhna, a thuilleadh air solarachadh taic leantail do phròiseactan fad-amail a chaidh a thòiseachadh anns an dà bhliadhna roimhe sin, thug an sgeama cuideachadh luach £88,500 do 58 pròiseact ùr ann an coimhearsnachdan fad' is farsaing air feadh na dùthcha. Chaidh na prìomhachasan ann an sgeama 2010/11 ath-bhreithneachadh gus cunntas a dhèanamh air prìomhachasan a' Bhùird sa phlana gnìomha "*Ginealach Ùr na Gàidhlig*".

Tha an sgeama seo a' leantainn air adhart mar bhun maoineachaidh ùr cudromach, a bheir comas do bhuidhnean ro-sgoile tòiseachadh agus leudachadh, agus mar thaic do chlasaichean Gàidhlig inbheach agus gus raon farsaing de phròiseactan eile a mhaoineachadh, le ionnsachadh no cleachdadh na Gàidhlig nan teis meadhain.

MAOIN BUILEACHAIDH ACHD NA GÀIDHLIG (GLAIF)

Chaidh an sgeama maoineachaidh seo a stèidheachadh le Bòrd na Gàidhlig, sa chiad àite gus taic a thoirt do Bhuidhnean Poblach pròiseactan a ghabhail os làimh mar ullachadh no mar phàirt de bhuileachadh am Planaichean Gàidhlig. Mar a bhios an àireamh de Bhuidhnean a tha an sàs ann an deasachadh agus buileachadh Phlanaichean a' fàs gach bliadhna, mar sin bidh an fharpais mu choinneamh a' mhaoineachaidh seo a' fàs cuideachd.

Dh'fhosgail cuairt 2010/11 de GLAIF airson pròiseactan aon bhliadhna agus chuir am Bòrd taic ri 27 pròiseactan a bharrachd, luach £262,820 a thuilleadh air pròiseactan 2008/9 agus 2009/10 a thoirt gu buil.

COMMUNITY PROJECTS FUND

This funding scheme is aimed at providing assistance to community groups to undertake projects in support of the Bòrd's priorities. Over the course of the year, in addition to providing on-going support for longer term projects started in the previous two years, the scheme provided assistance for 58 new projects in communities across the length and breadth of the country, totalling £88,500. The priorities in the 2010/11 scheme were revised to take into account the Bòrd's priorities in the action plan "*Ginealach Ùr na Gàidhlig*."

The scheme continues to be an important source of new money to enable pre-school groups to start up or expand, to support Gaelic language classes for adults and to fund a whole range of other projects, with Gaelic learning or usage at their heart.

GAELIC LANGUAGE ACT IMPLEMENTATION FUND (GLAIF)

This funding scheme was established by Bòrd na Gàidhlig, primarily to support Public Bodies undertake projects in the run up to, or as part of, the implementation of their Gaelic Language Plans. As the number of Bodies involved in preparing and implementing Plans grows each year, so too does the competition for funding.

The GLAIF 2010/11 round opened for one-year projects and the Bòrd supported an additional 27 projects, totalling £262,820 in addition to bringing those from 2008/09 and 2009/10 to fruition.



Turas Iomairt Gàidhlig Dhùn Èideann dhan Òban (2010)
Visit of Edinburgh Gaelic Group to Oban

PRÒISEACTAN ÙRA

Rè na bliadhna, bha am Bòrd a' dèiligeadh le raon fharsaing de dh'iarrtasan ùra airson pròiseactan, leis an fheadhainn fo £5,000 gan aontachadh leis an Sgioba Stiùiridh fo ùghdarras tiomnaichte a' Cheannaird. Chaidh aontachadh ri 50 pròiseact, luach £120,256.

Bha gach aon de na h-iarrtasan ùra os cionn stairsnich nan £5,000 air an aontachadh leis a' Bhòrd aig an coinneamhan cunbhalach.

Am measg nam pròiseactan ùra a bha air an aontachadh aig ìre a' Bhùird, bha pasgan taic ùr trì-bliadhna mu choinneamh tuilleadh leasachaidh is leudachaidh air modh teagaisg Ùlpan a thaobh chlasaichean Gàidhlig adhartach, agus taic don phròiseact fhiolmaichean Gàidhlig, FilmG.

PRÌOMH BHUIDHNEAN GÀIDHLIG

Tha an dàimh obrach dlùth a tha Bòrd na Gàidhlig a' cumail suas le àireamh bheag de Bhuidhnean Gàidhlig deatamach do liubhairt sheirbheisean às leth a' Bhùird air feadh na h-Alba. Tha an dàimh seo air a dhèanamh foirmeil tro aontaidhean maoinachaidh, a bhios a' sònrachadh nam prìomh ghnìomhan-obrach a tha am Bòrd a' dùileachadh do gach buidheann a ghabhail os làimh, agus ann an 2010/11 – an cuibhreann deireannach den ùine trì-bliadhna – bha aonta againn leis na buidhnean a leanas:

- Stòrlann (Goireasan Foghlam Gàidhlig)
- An Lòchran (Ealain Ghàidhlig ann an Glaschu)
- Comunn na Gàidhlig (Obair leasachaidh coimhearsnachd)
- Comann nam Pàrant (Taic do phàrantan)
- An Comunn Gàidhealach (Am Mòd Nàiseanta agus lìonra de Mhòdan Ionadail)
- Clì Gàidhlig (Luchd-ionnsachaidh na Gàidhlig)
- Pròiseact nan Ealan (Buidheann Nàiseanta nan Ealan Ghàidhlig)
- Colaisde a' Chaisteil (Solar Foghlam Adhartach)
- Fèisean nan Gàidheal (Fèisean òigridh coimhearsnachd nan ealan Ghàidhlig)
- Comhairle nan Leabhraichean (Leasachadh roinn foillseachaidh na Gàidhlig)
- TAIC (Solar tràth-bhliadhnaichean)

NEW PROJECTS

Throughout the course of the year, the Bòrd dealt with a wide range of new project applications, with those below £5,000 being dealt with by the Sgioba Stiùiridh under the delegated authority of the Ceannard. Grants totalling £120,256, were approved to 50 projects.

All new applications above the £5,000 threshold were dealt with by the Bòrd at their regular meetings.

Examples of new projects which were agreed at Bòrd level included the agreement of a new three year support package for the further development and expansion of the Ùlpan method of progressive Gaelic language classes and support for the Gaelic short films project FilmG.

GAELIC ORGANISATIONS

The close working relationship which Bòrd na Gàidhlig maintains with a small number of Gaelic Organisations is vital to the delivery of services on behalf of the Bòrd across Scotland. This relationship is formalised through funding agreements, which specify the key tasks that the Bòrd expects each organisation to undertake and in 2010/11 – the last of the three year term – we had agreements with the following organisations:

- Stòrlann (Gaelic Education Resources)
- An Lòchran (Gaelic Arts in Glasgow)
- Comunn na Gàidhlig (Community development work)
- Comann nam Pàrant (Parental support)
- An Comunn Gàidhealach (The National Mod and network of Local Mods)
- Clì Gàidhlig (Gaelic Learners)
- Pròiseact nan Ealan (National Gaelic Arts Agency)
- Colaisde a' Chaisteil (Further Education provision)
- Fèisean nan Gàidheal (Community youth Gaelic arts festivals)
- Comhairle nan Leabhraichean (Development in the Gaelic publishing sector)
- TAIC (Early years provision)



Tha na h-aontaidhean sin gam breithneachadh gu cunbhalach, agus ghabh am Bòrd prìomh ath-bhreithneachadh os làimh tron bhliadhna 2010/11 air Buidhnean Gàidhlig maoinichte. Chaidh co-dhùnadh nach biodh am Bòrd a' tairgsinn aonta ùr do TAIC agus gum biodh Colaisde a' Chaisteil ga brosnachadh gus cur a-steach airson maoinachadh pròiseict sònraichte bho 2011/12.

PLANAICHEAN GÀIDHLIG

Tha an riatanas air Buidhnean Poblach gus Plana Gàidhlig a thoirt gu buil mar aon de na prìomh chuspairean ann an Achd na Gàidhlig (Alba) 2005.

Tha luchd-obrach a' Bhùird ag obair gu dlùth le Buidhnean Poblach gus am Planaichean a leasachadh agus am measadh, mus beachdaich a' Chomataidh Cleachdadh Cànanin orra agus às dèidh sin am Bòrd airson aonta dheireannach.

Chunnaic 2010/11 aonta fhoirmeil air 8 Planaichean Gàidhlig ùra, mar a leanas:

- Riaghaltas na h-Alba
- Oilthigh na Gàidhealtachd agus nan Eilean
- Ùghdarras Theisteanas na h-Alba (SQA)
- Sgrùdairean Foghlaim na Banrigh (HMIE)
- Coimisean nan Croitearan
- So-mhaoin Mara Chailleanach Earranta (CMAL)
- Dualchas Nàdair na h-Alba (DNA)
- Coimisean na Coilltearachd

These agreements are reviewed on a regular basis and the Bòrd undertook a major review of funded Gaelic Organisations during 2010/11. It was decided that the Bòrd would not offer TAIC a new agreement and that Colaisde a' Chaisteil would be encouraged to apply for specific project funding from 2011/12.

Gaelic Language Plans

The requirement of Public Bodies to produce a Gaelic Language Plan is one of the key aspects of the Gaelic Language (Scotland) Act 2005.

Bòrd staff work closely with Public Bodies to develop their Plans and assess them before being considered by the Language Usage Committee and subsequently by the Bòrd for final approval.

2010/11 saw the formal agreement of 8 new Gaelic Language Plans as follows:

- The Scottish Government
- University of the Highlands and Islands
- Scottish Qualifications Authority (SQA)
- Her Majesty's Inspectorate of Education (HMIE)
- The Crofters Commission
- Caledonian Maritime Assets Limited (CMAL)
- Scottish Natural Heritage (SNH)
- The Forestry Commission



Turas Ministear na Gàidhlig, Fiona Hyslop BPA gu Oifisean a' Bhùird, Inbhir Nis (2010)
Visit of Minister for Gaelic, Fiona Hyslop MSP to the Bòrd's Offices, Inverness

RANNSACHADH

Chaidh a' phròiseact rannsachaidh Soillse a chur air bhonn gu foirmeil ann an 2010/11, a tha am Bòrd a' co-mhaoineachadh còmhla ri com-pàirtichean a' gabhail a-steach Comhairle Maoineachaidh na h-Alba, agus Iomairt na Gàidhealtachd 's nan Eilean, a thuilleadh air cur-a-steach cudromach bho Oilthighean Obar Dheathain, Ghlaschu, Dhùn Èideann agus na Gàidhealtachd agus nan Eilean. Tha stèidheachadh na pròiseict seo air a bhith na ghlòir-mhiann fad-amail aig na com-pàirtichean acadaimigeach a tha an sàs ann, agus cuiridh e gu mòr ri comas rannsachaidh air cànan is leasachadh na Gàidhlig.

Tha am Bòrd air a bhith a' leantainn air adhart a' gabhail pàirt chudromach ann am barantachadh rannsachadh ùr gus taic a chur ris an eòlas a th' againn. Bha na pròiseactan a' gabhail a-steach barantachadh air tional staitistigeach bho ùghdarrasan ionadail mu fhoghlam tron Ghàidhlig, luchd-ionnsachaidh agus solar GLPS, agus crìoch air sgrùdadh mionaideach mu phàtran de chleachdadh na Gàidhlig sa choimhearsnachd ann an sgìre Shiaboist ann an Leòdhas.

LEASACHAIDHEAN CORPAIS

Sholaraidh am Bòrd taic do dh'àireamh de phrìomh phròiseactan leasachaidh corpais ann an 2010/11, a' gabhail a-steach An Seotal, an stòr-dàta briathrachais do sgoilearan àrd-sgoile, a' phròiseact ainmean-àite aig Ainmean Àite na h-Alba, pròiseact faclair eachdraidheil Faclair na Gàidhlig agus leasachadh air co-fhaclair Gàidhlig.

Tha Bòrd na Gàidhlig a' tuigsinn a' phrìomh phàirt a tha aig leasachadh corpais ann an dèanamh cinnteach gu bheil an raon de dh'innealan riatanach aig a' Ghàidhlig mu choinneamh an luchd-labhairt a th' ann agus a tha san amharc.

Tha obair air a bhith a' dol air adhart tron bhliadhna gus leasachadh agus co-chomhairleachadh air structar airson Acadamaidh na Gàidhlig, a tha am Bòrd a' dùileachadh a bhios na dhachaigh ùghdarrasail do leasachadh corpais Gàidhlig, agus na chothrom ùr airson meudachadh air co-obrachadh eadar pròiseactan.

RESEARCH

2010/11 saw the formal establishment of the Soillse research project, which the Bòrd co-funds along with partners including the Scottish Funding Council and Highlands and Islands Enterprise, as well as considerable input from the Universities of Aberdeen, Glasgow, Edinburgh and the Highlands and Islands. The establishment of this research project has been a long held ambition of the academic partners involved and will considerably grow the capacity of research into Gaelic language and development.

The Bòrd has also continued to play a significant part in the commissioning of new research to underpin our own knowledge. Projects included the commissioning of the collection of statistics from local authorities on Gaelic medium education, learners and GLPS provision and the completion of detailed study into patterns of community usage of Gaelic in the Shawbost area of Lewis.

CORPUS DEVELOPMENT

The Bòrd provided support for a number of key corpus development projects in 2010/11, including the Seotal database of terminology for secondary school pupils, the Ainmean Àite na h-Alba place names project, the Faclair na Gàidhlig historical dictionary project and the development of a Gaelic thesaurus.

Bòrd na Gàidhlig recognises the key part that corpus development plays in ensuring that Gaelic has the range of necessary language tools for current and future speakers.

Work has been on-going throughout the year to develop and consult on a possible structure for a Gaelic Language Academy, which the Bòrd expects to provide an authoritative home for Gaelic corpus development and a new opportunity for increased co-operation between projects.



EALAIN IS CULTAR

Chaidh dreuchd cho-mhaoinichte Oifigear Ealain is Cultar Gàidhlig, ann an com-pàirteachas le Alba Chruthachail, a lìonadh sa Mhàrt 2010. Bha cruthachadh a leithid sin de dhreuchd na phrìomh mholadh ann an Ro-Innleachd Nàiseanta nan Ealan Ghàidhlig 2007-12, agus thug sin iomhaigh ùr agus nas àirde don roinn chudromach seo an taobh a-staigh structar a' Bhùird.

Bha obair an oifigeir a' faotainn taic bho Fòram Leasachaidh Ro-Innleachdail nan Ealan Ghàidhlig (GASD), a thugadh gu crìch gu foirmeil san t-Samhain 2010 agus chuireadh Ro-Innleachd Nàiseanta nan Ealan Ghàidhlig (NGAS) na àite, air a dhèanamh suas de riochdairean bho Bòrd na Gàidhlig, Alba Chruthachail, Iomairt na Gàidhealtachd 's nan Eilean, MG ALBA / BBC ALBA agus COSLA. Aon uair eile, bha cruthachadh a leithid sin de 'fòram luchd-maoineachaidh' na phrìomh mholadh ann an Ro-Innleachd Nàiseanta nan Ealan Ghàidhlig 2007-12.

Thar na bliadhna, thàinig àireamh de phròiseactan am follais, a' gabhail a-steach aonta gus co-phàirtiche Gàidhlig a stèidheachadh an taobh a-staigh Theatar Nàiseanta na h-Alba, còmhla ri raon fharsaing de phròiseactan aig ìre coimhearsnachd air feadh na h-Alba.

ARTS AND CULTURE

The jointly funded post of Gaelic Arts and Culture Officer, in partnership with the newly established Creative Scotland, was filled in March 2010. The creation of such a post was a key recommendation in the 2007-12 National Gaelic Arts Strategy and gave this important sector a new, higher profile within the structure of the Bòrd.

The work of the officer was supported by the Gaelic Arts Strategic Development Forum (GASD) which was formally wound up and replaced in November 2010 with the National Gaelic Arts Strategy (NGAS), made up of representatives of Bòrd na Gàidhlig, Creative Scotland, Highlands and Islands Enterprise, MG ALBA / BBC ALBA and COSLA. Once again, the creation of such a 'funders forum' was a key recommendation in the National Gaelic Arts Strategy 2007-12.

Over the course of the year, a number of new projects came on stream, including agreement to establish a Gaelic associate within the National Theatre of Scotland, together with a wide range of projects at community level throughout Scotland.



Theatre Hebrides "Roghainn nan Daoine" (2010)
Theatre Hebrides "The People's Choice"



Bun sgoil Ghàidhlig Inbhir Nis (2010)
Inverness Gaelic Primary School

Foghlam & Ionnsachadh Education & Learning

BUIDHEANN STIÙIRIDH RO-INNLEACHD NÀISEANTA FOGHLAIM GÀIDHLIG

Chaidh aontachadh gun deigheadh Buidheann Stiùiridh Ro-Innleachd Nàiseanta Foghlaim Gàidhlig ath-stèidheachadh agus Ùghdarrasan Ionadail / Oilthighean / Buidhnean Poblach air an riochdachadh le Stiùirichean Foghlaim / Roinnean. Tha e riatanach gum bi gach buidheann a tha a' tabhainn seirbheis Ghàidhlig no a' cur taic ri foghlam, air an riochdachadh air a' Bhuidheann agus dèanamh cinnteach gu bheil iad an sàs ann an deasachadh na h-ath ro-innleachd airson foghlam Gàidhlig.

Mar phàirt de obair Buidheann Stiùiridh Ro-Innleachd Nàiseanta Foghlaim Gàidhlig, chaidh ceithir buidhnean obrach a stèidheachadh gu beachdachadh air:

- na cothroman ann an leasachadh foghlam Gàidhlig;
- a' bhuaidh a dh'fhaodadh a bhith aig Aithisg Donaldson air oideachadh luchd-teagaisg Ghàidhlig;
- feumalachdan leasachaidh ann am Foghlam Adhartach;
- maoineachadh airson foghlam Gàidhlig a leudachadh agus a leasachadh.

NATIONAL GAELIC EDUCATION STRATEGY STEERING GROUP

It was agreed that the National Gaelic Education Strategy Steering Group would be re-established with Local Authorities/Universities/Public Bodies represented by Directors of Education/Departments. It is essential that each organisation offering Gaelic provision or supporting Gaelic education, is represented on the Group to ensure they are involved in the preparation of the next Gaelic education strategy.

As part of the work of the National Gaelic Education Strategy Steering Group four working groups were set up to consider:

- the opportunities in developing Gaelic education;
- the implications the Donaldson Report may have for Gaelic teacher education;
- development needs in Further Education;
- funding for expanding and developing Gaelic education.



Dh'fhoillsich Riaghaltas na h-Alba aithisgean air Sàr-Mhathais anns a' Ghearran 2010. Bha an sgioba foghlaim aig Bòrd na Gàidhlig air an riochdachadh air a' Bhuidheann Sàr-Mhathais còmhla ri buidhnean agus eòlaichean foghlaim eile. Chaidh iarraidh air a' Bhuidheann Sàr-Mhathais aire dhaoine a thogail air cho riatanach 's tha a' chànan thar gach cuspair/raon den churraicealam taobh a-staigh Curraicealam airson Sàr-Mhathais do gach neach ann an Alba, agus chan ann a-mhàin do dhaoine òga ann am Foghlam tron Ghàidhlig.

Chaidh càirdeas a chur air bhonn eadar Bòrd na Gàidhlig agus COSLA, GTCS, HMIE, Ionnsachadh agus Teagasg Alba, SQA, Comhairle Baile Dhùn Èideann, Comhairle nan Eilean Siar agus Comhairle na Gàidhealtachd.

Riochdaich Bòrd na Gàidhlig foghlam Gàidhlig air Buidheann Ath-bhreithneachaidh Raointean Curraicealaim aig SQA airson Cànanan. Tha buidhnean CARG ag obrachadh le SQA gus molaidhean agus stiùireadh a thoirt dhaibh mu na deuchainnean ùra a rèir a' Churraicealam airson Sàr-Mhathais.

The Scottish Government published reports on Excellence in February 2010. Bòrd na Gàidhlig's education team were represented on the Excellence Group along with other educational groups and experts. The Gaelic Excellence Group was tasked with raising awareness of the importance of the language across all subject/ curriculum areas within Curriculum for Excellence not just for the young people who attend Gaelic Medium Education (GME) provision but for everyone in Scotland.

Relationships were established between Bòrd na Gàidhlig and the Convention of Scottish Local Authorities (COSLA), General Teaching Council for Scotland (GTCS), Her Majesty's Inspectorate of Education (HMIE), Learning and Teaching Scotland, Scottish Qualifications Authority (SQA), Comhairle nan Eilean Siar, Edinburgh City Council, and The Highland Council.

Bòrd na Gàidhlig represented Gaelic education on SQA's Curriculum Area Review Group (CARG) for Languages. CARG groups work with SQA to make recommendations and give advice on developing the new examinations in line with the Curriculum for Excellence.



Cathraiche Art MacCormaig còmhla ris a' Chiad Mhinistear, Ailig Salmond BPA agus Dòmhnall Caimbeul, Ard Oifigear, MG ALBA, (2010)

Cathraiche Arthur Cormack with the First Minister, Alex Salmond MSP and Donald Campbell, Chief Executive MG ALBA



TRÀTH-BHLIADHNAICHEAN

San Dùbhlachd 2010 chaidh aontachadh gun toireadh Bòrd na Gàidhlig, bho 1 Giblean 2011, taic agus fiosrachadh mu rianachd agus ionnsachadh cànan do bhuidhnean tràth-bhliadhnaichean 0-3. Mar phàirt den ro-innleachd chaidh ceanglaichean a dhèanamh le Ùghdarrasan Ionadail (Comhairle Baile Ghlaschu, Comhairle Baile Dhùn Èideann, Comhairle nan Eilean Siar, Comhairle na Gàidhealtachd, agus Comhairle Earra-Ghàidheil is Bhòid) gus plana-obrach nàiseanta a sgrìobhadh airson raon tràth-bhliadhnaichean Gàidhlig 0-3, a thaobh trèanadh is goireasan a tha a dhith gus fàs is leasachadh a thoirt air an raon seo.

Mar phàirt den ro-innleachd tràth-bhliadhnaichean aig a' Bhòrd, fhuair gach buidheann Gàidhlig tràth-bhliadhnaichean an cothrom iarrtas a chur a-steach airson taic-airgid suas gu £1000. Tha buidhnean a' cleachdadh an airgid seo airson goireasan, pàigheadh luchd-obrach agus màl togalaich.

Chaidh trì co-labhairtean a chumail ann an Inbhir Nis, Steòrnabhagh agus Glaschu, airson luchd-obrach agus luchd-comataidh nam buidhnean tràth-bhliadhnaichean. Bha dìthis eòlaichean tràth-bhliadhnaichean bhon Chuimrigh an làthair gus fiosrachadh a thoirt seachad mun t-siostam tràth-bhliadhnaichean anns a' Chuimrigh agus mar a thug iadsan an raon 0-3 air adhart. Bhruidhinn iad cuideachd air dòighean bogadh cànan agus cho riatanach 's a tha e a bhith a' cleachdadh Gàidhlig fad an t-siubhail ann am buidhnean Gàidhlig.

Bhon 1 Giblean 2011 a-mach dh'aontaich Bòrd na Gàidhlig àrachas a thabhainn do na buidhnean 0-3 agus buidhnean neo-eisimeileach tràth-bhliadhnaichean.

Dhearbh Bòrd na Gàidhlig gun cuireadh iad 6 luchd-obrach tràth-bhliadhnaichean an dreuchd, gus taic a chumail ris na buidhnean tràth-bhliadhnaichean. Chaidh agallamhan a chumail airson luchd-obrach tràth-bhliadhnaichean sa Mhàrt 2011 agus thòisich iad sna dreuchdan aig toiseach a' Ghiblein 2011.

EARLY YEARS

In December 2010, it was agreed that from 1 April 2011, Bòrd na Gàidhlig would provide support and information for pre-school education for 0-3 years nationally. As part of the strategy, links were created between Local Authorities (Glasgow City Council, Edinburgh City Council, Comhairle nan Eilean Siar, The Highland Council and Argyll and Bute Council) in order to create a national action plan for the Gaelic early years 0-3 sector, with regard to training and resources required to develop and expand the sector.

As part of the Bòrd's early years strategy each Gaelic early years group was given the opportunity to apply for funding support of £1000. Groups are using this money to buy resources, payment of staff and rent of premises.

Three conferences were held in Inverness, Stornoway and Glasgow, for staff and committee members of the early years groups. Two early years experts from Wales delivered presentations on the early years system in Wales and how they have developed the early years 0-3 sector. They provided information on language immersion methods and the importance of speaking Gaelic to the children at all times.

From 1 April 2011, Bòrd na Gàidhlig agreed to provide insurance cover for Gaelic 0-3 groups and independent early years groups.

Bòrd na Gàidhlig confirmed that six early years workers would be employed, to maintain support to the early years groups. Interviews were held for the posts in March 2011, and the successful candidates took up their posts at the beginning of April 2011.



TRUSADH LUCHD-TEAGAISG GÀIDHLIG

Tron bhliadhna, thadhail Oifigear Trusaidh Luchd-teagaisg air a mhòr-chuid de dh'àrd-sgoiltean ann an Alba, a tha a' tabhainn Gàidhlig mar chuspair airson fileantaich agus luchd-ionnsachaidh. Bha Bòrd na Gàidhlig cuideachd air a riochdachadh aig Fèillean Dhreuchdan. B' e prìomh amas na h-iomairt seo fiosrachadh a thoirt seachad mu theagasg agus oileanaich a bhrosnachadh gus a dhol a theagasg.

Chuir Bòrd na Gàidhlig air dòigh co-labhairt airson luchd-teagaisg ùra san Ògmhios 2010, far na liubhair LTS, SQA, HMle, Ùghdarrasan Ionadail agus Oilthigh Obar Dheathain, taisbeanaidhean air bogadh cànan, Curraicealam airson Sàr-Mhathais, Teisteanasan Nàiseanta, GLOW, modhan teagaisg, sgilean cànan, ceanglaichean eadar bun-sgoiltean agus àrd-sgoiltean agus rianachd anns an t-seòmar teagaisg.

Thug Bòrd na Gàidhlig taic airgid seachad airson Seachdain nan Sgoilearan a chaidh a chumail ann an Sabhal Mòr Ostaig san Ògmhios 2010. 'S e cothrom a bha ann do sgoilearan ann am Foghlam tron Ghàidhlig tighinn còmhla agus Gàidhlig a chleachdadh taobh a-muigh na sgoile.

Aig coinneamh a' Bhùird air an 14 Dùbhlachd 2010, chaidh aontachadh ath-thogail a dhèanamh air an làraich-lìn teagasg.com. Mar phàirt den ath-thogail chaidh aontachadh gum biodh fiosrachadh ùr mu chùrsaichean, taic maoinachaidh, cothroman teagaisg agus cothrom CPD do luchd-teagaisg, air fhoillseachadh air an làraich-lìn.

SGEAMA TAIC DO DH'OILEANAICH TEAGAISG

Chaidh sgeama ùr thabhartasan foghlaim a chur air bhonn airson a' chiad turas. 'S e cothrom a bha seo do dh'oileanaich teagaisg taic-airgid fhaighinn airson cìsean chùrsaichean a phàigheadh. Chaidh £10,800 a phàigheadh a-mach ann an taic iartasan do 36 oileanach.

Gaelic Teacher Recruitment

Throughout the year, the Teacher Recruitment Officer visited the majority of secondary schools in Scotland, which are offering Gaelic as a subject to fluent speakers and learners. Bòrd na Gàidhlig was also represented at Careers Fairs. The main aim of the initiative was to provide information about teaching and to encourage students to choose teaching as a career.

Bòrd na Gàidhlig organised a conference in June 2010, for probationer teachers. HMle, LTS, SQA, Local Authorities and Aberdeen University delivered presentations on language immersion, Curriculum for Excellence, National Qualifications, GLOW, teaching methodologies, language skills, links between primary and secondary schools and classroom management.

Bòrd na Gàidhlig gave funding support to the Pupils' Week at Sabhal Mòr Ostaig in June 2010. It was an opportunity for pupils in Gaelic Medium Education to come together and use Gaelic outwith the school.

At the Board meeting on 14 December 2010, it was agreed to renew teagasg.com. As part of the re-structuring of the website, it was agreed that updated information on courses, funding support, teaching and CPD opportunities for teachers would be published on the website.

SUPPORT SCHEME FOR STUDENT TEACHERS

A new education grants scheme was set up for the first time. This was an opportunity for student teachers to obtain funding support for the payment of course fees. £10,800 was paid out to 36 student teachers.



Lasair Chiùil anns an Eilean Sgitheanach (2011)
Lasair Chiùil musicians in Skye

TOGAIL AIRE MU BHUANNACHD DÀ-CHÀNANAIS

Aig coinneamh a' Bhùird air 14 Dùbhlachd 2010, chaidh aontachadh gun deigheadh làrach-lìn a dhealbh airson fiosrachadh a thoirt do phàrantan mu fhoghlam tron Ghàidhlig agus na buannachdan ann an dà-chànanas.

Sa Mhàrt 2011, chaidh fiolmadh a dhèanamh ann an ceithir sgoiltean air feadh Alba. Bheir na fiolmaichean seachad fiosrachaidh a bharrachd mu fhoghlam Gàidhlig agus na cothroman a tha ann am Foghlam Gàidhlig airson clann, oileanaich agus pàrantan. Bidh an làrach-lìn beò ann an 2011/12.

SGOIL-SHAMHRAIDH NAN OILEANACH

Chaidh co-bhanntachd a stèidheachadh eadar an t-Oifigear Trusaidh Luchd-teagaisg agus Oifigear na Gàidhlig aig Oilthigh Ghlaschu gus sgoil-shamhraidh airson oileanaich Ghàidhlig à Oilthighean Dhùn Èideann, Ghlaschu, Obar Dheathain agus OGE a chur air bhonn. Bheir an sgoil-shamhraidh cothrom do dh'oileanaich Gàidhlig eòlas a chur air sgìre far a bheil Gàidhlig air a cleachdadh mar chànan làitheil an t-sluaigh agus aig an aon àm ag àrdachadh nan sgilean cànan aca fhèin.

RAISING AWARENESS OF THE BENEFITS OF BI-LINGUALISM

At the meeting of the Bòrd on 14 December 2010, it was agreed that a website would be designed to provide information to parents about Gaelic medium education and the benefits of bi-lingualism.

In March 2011, filming was carried out in four schools throughout Scotland. The film clips will provide further information about Gaelic education and the opportunities in Gaelic education for children, students and parents. The website will be launched in 2011/12.

STUDENT SUMMER SCHOOL

Partnership working was set up between the Teacher Recruitment Officer and the Gaelic Officer at Glasgow University to organise a summer school for Gaelic students from Aberdeen, Edinburgh, Glasgow and UHI universities. The summer school will give Gaelic students the opportunity to become familiar with an area where Gaelic is the first language of the community and at the same time enhancing their own language skills.



TAIC DO CHO-LABHAIRTEAN AGUS TACHARTASAN NÀISEANTA

Thug Bòrd na Gàidhlig seachad taic-airgid do Deasbad BT Alba. Tha an tachartas seo a' toirt cothrom do sgoilearan aois ÀS4-ÀS6 leasachadh a thoirt air an sgilean deasbaid, taisbeanaidh, leughaidh agus sgrìobhaidh.

Thug Bòrd na Gàidhlig goistidheachd luach £6,462 do Iris Taigh an Ròid gus taic a chur ri Co-labhairt Taigh an Ròid air Foghlam tro mheadhan na Gàidhlig san t-Samhain 2010.

LUCHD-OBACH NA SGIÒBA FOGHLAIM

Dh'fhàg Rosemary Nic a' Bhàird a dreuchd mar Leasaiche Foghlaim is Ionnsachaidh, gus gluasad gu dreuchd mar Stiùiriche air Comhairle nan Leabhraichean sa Chèitean 2010. Ghabh Màiri Nic Ille Mhaoil an dreuchd aig Rosemary bhon t-Samhain 2010.

Thòisich Cathie Nic Iain ann an dreuchd Leasaiche Foghlaim eadar-amail anns an Ògmhios 2010, gus taic a chumail ris an sgioba foghlaim.

Thòisich Màiri E. NicLeòid ann an dreuchd mar Oifigear Leasachaidh Foghlam Gàidhlig san Lùnastal 2010, ach ghluais i gu dreuchd eile mar neach-teagaisg bun-sgoile anns a' Mhàrt 2011.

SUPPORT FOR CONFERENCES AND NATIONAL EVENTS

Bòrd na Gàidhlig gave funding support to the BT Scotland Schools' Debate. This event gives pupils in S4-S6 the opportunity to develop their debating, presentation, reading and writing skills.

Bòrd na Gàidhlig gave sponsorship to the value of £6,462 to the Holyrood Magazine to support the Holyrood Conference on Gaelic Medium Education in November 2010.

EDUCATION TEAM STAFF

Rosemary Ward left her post as Head of Education and Learning to move to the post of Director of the Gaelic Books Council in May 2010. Mary MacMillan was appointed to succeed Rosemary in the post in November 2010.

Cathie Johnston started in the post of Interim Head of Education in June 2010.

Màiri E. MacLeod started in post as Gaelic Education Development Officer in August 2010, but moved to another post as a primary teacher in March 2011.



Gnìomhachdan Togail Cànain 2010/2011

	Gnìomh Prìomhachais	Na thuirt sinn a bha sinn airson a choileanadh	Aithisg Adhartais gu 31 Màrt 2011
1	Iomairt margaideachd a thoirt gu buil gus iomhaigh dheimhinneach agus tuigse don Gàidhlig adhartachadh, agus cleachdadh is aiseag na Gàidhlig san dachaigh a bhrosnachadh agus àireamhan Foghlaim tron Gàidhlig a mheudachadh.	Ath-bhreithneachadh air buaidh mygaelic.com agus leasachadh air com-pàirteachas le BBC ALBA. Teicneòlas ùr airson ionnsachadh na Gàidhlig m.e. Twitter, Facebook, iPhone agus nithean gluasadach eile.	<ul style="list-style-type: none"> * Co-obrachadh ùr eadar am Bòrd, BBC ALBA, MG ALBA agus Bòrd-Stiùiridh nan Sgrùdaidhean Ceilteach (BOCS) gus làrach-lìn ùr do luchd-ionnsachaidh a stèidheachadh san Dàmhair 2011. * Tha ath-bhreithneachadh air mygaelic.com ga choileanadh agus thathar a' dùileachadh co-dhùnadh air an t-slighe air adhart leis, san Ògmhios 2011. * Meudachadh anns na h-àireamhan ag inntrigeadh P.1 tro mheadhan na Gàidhlig, an dèidh iomairt sa gheamhradh gus mothachadh a thogail do bhunnachdan dà-chànanais. * Iomairt air a chur an gnìomh còmhla ri LBTV a' cuimseachadh air prìomh ionadan bhùithtean air feadh Alba.
2	Buileachadh prìomh iomairtean gus luchd-teagaisg ùr Gàidhlig a thàladh agus / no a thrèanadh.	Ath-bhreithneachadh agus buileachadh leantainneach air ro-innleachd, sgeamaichean brosnachaidh agus sgeama piolait airson luchd-teagaisg Èireannach a thrusadh.	<ul style="list-style-type: none"> * Ath-bhreithneachadh air ro-innleachd airson luchd-teagaisg ùr Gàidhlig a thàladh / thrèanadh. * Sgeama brosnachaidh air a stèidheachadh do dh'òileanaich teagaisg Gàidhlig. * Cha do dhearbhadh an sgeama piolait comasach.
3	Cuir an gnìomh dòigh air cothroman a chomharrachadh airson leasachadh sgoiltean Gàidhlig ùra ainmichte, a' cuimseachadh air sgìrean nan Iomairtean Gàidhlig.	Taic agus stiùireadh leantainneach do phàrantan. Ath-bhreithneachadh air Planaichean Gàidhlig nan Ùghdarrasan Ionadail.	<ul style="list-style-type: none"> * Taic leantainneach do Chomann nam Pàrant agus do sgìrean nan seachd Iomairtean Gàidhlig tro Aontaidhean Ìre Seirbheis bliadhnail. * Tha ath-bhreithneachadh air planaichean Gàidhlig nan Ùghdarrasan Ionadail air a choileanadh. * Leasachadh air làrach-lìn gus fiosrachadh a sholarachadh do phàrantan mu fhoghlam tro mheadhan na Gàidhlig agus buannachdan dà-chànanais. * Ceanglaichean air an togail le Roinn Foghlaim nan Ùghdarrasan Ionadail ann an Dùn Èideann, na h-Eileanan Siar agus Comhairle na Gàidhealtachd.
4	Solaraidh comhairle do Riaghaltas na h-Alba a thaobh pàigheadh a-mach Tabhartasan Sònraichte airson Foghlam Gàidhlig do dh'ùghdarrasan ionadail.	Deasbad mun chomas air barrachd co-òrdanachaidh agus co-shìneadh le Riaghaltas na h-Alba ri prìomhachasan Bhòrd na Gàidhlig ann an <i>Ginealach Ùr na Gàidhlig</i> .	<ul style="list-style-type: none"> * Thugadh fiosrachadh air ais do Riaghaltas na h-Alba.



Language Acquisition Activities 2010/2011

	Priority Action	What we said we wanted to achieve	Progress Report to 31 March 2011
1	Implement a new marketing campaign to promote a positive image and perceptions of Gaelic, to encourage the use and transmission of Gaelic in the home and increase Gaelic Medium numbers.	Review of impact of mygaelic.com and development of partnership with BBC ALBA. New technology for Gaelic learning e.g. Twitter, Facebook, iPhone and other mobile apps.	<ul style="list-style-type: none"> * New collaboration between the Bòrd, BBC ALBA, MG ALBA and the Board of Celtic Studies (BOCS) to establish a new Gaelic learners' website in October 2011. * A review of mygaelic.com is on-going and a decision on future direction is expected in June 2011. * Increase in numbers entering P.1 Gaelic-medium education after a winter campaign to highlight the benefits of bilingualism. * Campaign initiated with LBTV targeting major shopping centres around Scotland.
2	The implementation of key initiatives to attract and / or train new Gaelic teachers.	Review and on-going implementation of strategy, incentive schemes and pilot scheme for recruiting Irish teachers.	<ul style="list-style-type: none"> * Reviewed strategy on attracting / training new Gaelic teachers. * Incentive scheme set up for student Gaelic teachers. * Pilot scheme proved infeasible.
3	Initiate action to identify opportunities for the development of new dedicated Gaelic schools, with a focus on Iomairtean Gàidhlig areas.	On-going support and guidance for parents. Review of Local Authority Gaelic Language Plans.	<ul style="list-style-type: none"> * On-going support to Comann nam Pàrant and the seven Iomairtean Gàidhlig areas through annual Service Level Agreements. * Review of Local Authority Gaelic plans has taken place. * Development of a website to provide information for parents about Gaelic-medium education and the benefits of bilingualism. * Links made with Local Authority Education Departments in Edinburgh, Western Isles and Highland.
4	Provide the Scottish Government with advice on the disbursement of Specific Grants for Gaelic Education to local authorities.	Discuss potential for greater co-ordination and alignment of Scottish Government to Bòrd na Gàidhlig priorities in <i>Ginealach Ùr na Gàidhlig</i> .	<ul style="list-style-type: none"> * Feedback was provided to Scottish Government.

5	Meudaich an àireamh de chloinn a' togail Gàidhlig san dachaigh agus leudaich sgeama comhairleachaidh nam pàrant.	Ath-bhreithneachadh agus grinneachadh air trèanadh agus fiosrachadh phàrant aig Comann nam Pàrant agus dèan conaltradh le buidhnean eile mar a bhios iomchaidh gus iomairt ùr tràth-bhliadhnaichean a liubhairt fo <i>Ginealach Ùr na Gàidhlig</i> .	* Taic do <i>Chomann nam Pàrant</i> tro aonta ìre seirbheis bliadhnail, le targaidean sònraichte a thaobh na sgeama comhairleachaidh phàrant. * Nas motha conaltraidh le com-pàirtichean Aonta Ìre Seirbheis gus a bhith nam pàirt den sgeama agus trèanadh ri bhith a' gabhail àite ann an 2011/12.
6	Cur an gnìomh prìomh mholaidhean na h-aithisg mu dheidhinn cothroman ionnsachaidh na Gàidhlig do dh'ìnbhich.	Meudachadh air trèanadh agus sgaoileadh prògram stèidhichte air toraidhean an rannsachaidh.	* Obair a' leantainn air adhart tron Chomataidh Cleachdadh Cànan agus tro chonaltradh le Soillse. * Dealasan rannsachaidh 2011/12 uile ag adhartachadh mar a bha an dùil, le prìomhachasan mu choinneamh an ama ri teachd gan comharrachadh. * Meudachadh anns na h-àireamhan a' gabhail pàirt ann an cùrsaichean Ùlpan.
7	Leasaich agus thoir gu buil sgeama tabhartais gus taic a chur riuthasan a tha a' coimhead ri sgilean cànan a leasachadh/fheabhasachadh agus sgrùd is ath-bhreithnich èifeachdas a bhith a' cosg mhaoinean.	Ath-bhreithneachadh air buaidh nan tabhartasan a chuireadh air bhog le <i>Cli Gàidhlig</i> ann an 2009/10 agus cumail suas / meudachadh taic, ma ghabhas e dèanamh.	* Tha an ath-bhreithneachadh seo air a ghabhail os làimh tro sgrùdadh air Aonta Ìre Seirbheis le <i>Cli Gàidhlig</i> agus bha an t-iarrrtas nas isle na bhathar an dùil. Chaidh atharrachaidhean a dhèanamh sa chunnradh ùr gus maoineachadh a lùghdachadh agus margaideachd a leasachadh.
8	Cur taic ri sgaoileadh modh ionnsachaidh Ùlpan, meudaich an àireamh de dh'òidean clàraichte, meudaich an àireamh de luchd-ionnsachaidh inbheach agus ath-bhreithnich èifeachdas prògram Ùlpan.	Taic do bharrantachadh, grinneachadh agus crìochnachadh Ùlpan agus coimhead ri maoineachadh a bharrachd agus com-pàirtichean liubhairt dha Deiseal.	* Tha Bòrd na Gàidhlig air a bhith ag obair le com-pàirtichean, Iomairt na Gàidhealtachd 's nan Eilean agus Leasachadh Sgilean Alba, gus pasgan maoineachaidh a chur ri chèile, agus chaidh pasgan maoineachaidh luach barrachd na £700k thar trì bliadhna aontachadh le Deiseal airson fàs a thoirt air Ùlpan.
9	Meudaich ruigsinneachd air cothroman ionnsachaidh do dh'fhileantaich a tha airson an sgilean litearrachd a leasachadh.	Buileachadh leantainneach stèidhichte air toraidhean an rannsachaidh, comharrachadh 2 Ionad Ionnsachaidh Gàidhlig agus leasachadh air tùsan fiosrachaidh.	* Tha obair a' dol air adhart mar phàirt de LearnGaelic.net gus seirbheisean a ghabhail a-steach a bhios freagarrachadh do fhileantaich, nam measg am faclair agus an co-ainmear leasachaidh air-loidhne. * Chan eil sinn fhathast air 2 ionad ionnsachaidh sàr-mhathais a dhaingneachadh, ach tha planaichean ri làimh gus Sabhal Mòr Ostaig, Ionad Chaluim Chille Ìle agus Colaisde a' Chaisteil ainmeachadh mar ionadan ionnsachaidh sàr-mhathais.
10	Cur taic ri cùram chloinne agus solar tràth-bhliadhnaichean Gàidhlig, agus rannsaich comasachd air luchd-cuideachaidh sgìreil / nàiseanta a stèidheachadh an taobh a-staigh bhuidhnean tràth-bhliadhnaichean.	Sgeama pìolait ùr air a stiùireadh leis a' Bhòrd gus comas a mheudachadh ann an com-pàirteachas le Sgeama Comhairleachaidh agus Taic Phàrant. (<i>Ginealach Ùr na Gàidhlig</i>).	* Trusadh air oifigearan Tràth-Bhliadhnaichean a' cuimseachadh air raon aoise 0-3, le prìomhachas ga thoirt do mheudachadh anns an àireamh de bhuidhnean agus de chloinn a bhios a' frithealadh.



5	Increase the number of children acquiring Gaelic in the home and extend the parental advisory scheme.	Review and refine Comann nam Pàrant training and parental information and engage with other organisations as appropriate to deliver new early years initiative under <i>Ginealach Ùr na Gàidhlig</i> .	* Support for <i>Comann nam Pàrant</i> through annual service level agreement, with specific targets in relation to the parental advisory scheme. * Greater engagement with Service Level Agreement partners to be part of the scheme and training to take place in 2011/12.
6	Implement the key recommendations of the report on Gaelic learning opportunities for adults.	Augment training and roll-out programme based on research findings.	* Work on-going through the Gaelic Usage Committee and engagement with Soillse. * All 2011/12 research commitments progressing as envisaged, with future priorities being identified. * Increase in numbers engaging through Ùlpan courses.
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.	Review impact of grants launched by <i>Cli Gàidhlig</i> in 2009/10 and maintain / increase support if possible.	* This review has been undertaken through the monitoring of the Service Level Agreement with <i>Cli Gàidhlig</i> and demand was lower than expected. Adjustments have been made to the new contract to reduce the funding and improve marketing.
8	Support the roll-out of Ùlpan learning method, increase the number of registered tutors, increase the number of adult learners and review the effectiveness of the Ùlpan programme.	Support the certification, refinement, and completion of Ùlpan and seek additional funding and delivery partners for Deiseal.	* Bòrd na Gàidhlig has worked with partners, Highlands & Islands Enterprise and Skills Development Scotland, to bring a funding package together, and agreed a funding package worth in excess of £700k over three years with Deiseal to grow Ùlpan.
9	Increase the availability of learning opportunities for fluent speakers wishing to improve their literacy skills.	On-going implementation based on research findings, designate 2 Gaelic Learning Centres and improve information sources.	* Work is on-going as part of LearnGaelic.net to include services suitable for fluent speakers, including the improved on-line dictionary and thesaurus. * We have not yet designated 2 Gaelic learning centres of excellence, but plans are in hand to designate Sabhal Mòr Ostaig, Ionad Chaluim Chille Ìle, and Lews Castle College.
10	Support Gaelic child-care and early years provision, and investigate the feasibility of establishing regional / national facilitators within established early years' agencies.	New Bòrd led Early Years pilot to increase capacity in partnership with the Parental Advisory and Support Scheme (<i>Ginealach Ùr na Gàidhlig</i>).	* Recruitment of Early Years officers focussing on 0-3 sector, with priority to increasing the number of groups and children attending.

Gnìomhachdan Cleachdadh Cànan 2010/2011

	Gnìomh Prìomhachais	Na thuirt sinn a bha sinn airson a choileanadh	An suidheachadh aig 31 Màrt 2011
11	Cuir cuideam air cleachdadh na Gàidhlig a-staigh 's a-muigh ann an àiteachan obrach mar eileamaid prìomhachais ann an leasachadh Phlanaichean Gàidhlig agus cleachd na h-eisimpleirean a thig às gus càch a stiùireadh anns na roinnean poblach, saor-thoileach agus prìobhaideach.	Buileachadh leantainneach agus ath-bhreithneachadh air na Planaichean Gàidhlig a th' ann a rèir a' chlàir-ama a chaidh aontachadh.	*Tha obair air toradh agus buileachadh Phlanaichean Gàidhlig a' dol air adhart mar a bhathar an dùil. Tha cuid de na buidhnean air leudachadh iarraidh air sgàth ath-structaradh air an taobh a-staigh agus coimeasgan, ach tha am Bòrd air a bhith a' leantainn a' chlàir a bhathar a' sùileachadh.
12	Cur taic ri coimhearsnachdan a' leasachadh raon de dh'ìomairtean ann an com-pàirteachas le càch, agus rannsaich dòighean ùra leis am meudaichear cleachdadh na Gàidhlig sna coimhearsnachdan agus ann an coimhearsnachdan ùidheil, le bhith a' solarachadh fiosrachaidh mu chothroman a thaobh togail agus cleachdadh cànan aig tachartasan coimhearsnachd.	Buileachadh agus ath-bhreithneachadh air èifeachdas nan Ìomairtean Cànan agus buaidh Taic Freumhan Coimhearsnachd.	*Tha an obair seo air a gabhail os làimh agus tha Aonta Ìre Seirbheis ùr air a thairgsinn do ChnaG airson 2011/12. *Chaidh Taic Freumhan Coimhearsnachd a ghabhail os làimh gu soirbheachail, le buaidh dheimhinneach ann an coimhearsnachdan air feadh Alba.
13	Leasaich plana conaltraidh bhon taobh a-muigh gus làthaireachd na Gàidhlig a mheudachadh ann an clò, craoladh agus sna meadhanan air-loidhne.	Buileachadh agus ath-bhreithneachadh leantainneach.	*Air a liubhairt.
14	Leasaich sgeama dhuaisean gus ùghdaran Gàidhlig a bhrosnachadh agus a chuideachadh, agus obraich le aitreabhan foillseachaidh gus an toradh de fhoillseachaidhean Gàidhlig a mheudachadh.	Buileachadh leantainneach air <i>Duais Dhòmhnail Meek</i> tro <i>Chomhairle nan Leabhraichean</i> .	*Air a liubhairt.



Language Usage Activities 2010/2011

	Priority Action	What we said we wanted to achieve	Progress Report to 31 March 2011
11	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.	On-going implementation and review of existing Gaelic Language Plans as per agreed schedule.	* Work on the production and implementation of Gaelic Language Plans is going ahead as envisaged. Some organisations have requested extensions due to internal restructurings and mergers, but the Bòrd has been following its schedule as envisaged.
12	Support communities develop a range of initiatives in partnership with others, and investigate new means by which to increase the use of Gaelic in communities and communities of interest, by providing information on language acquisition and usage opportunities at community events	Implement and review effectiveness of Iomairtean Cànan and impact of Taic Freumhan Coimhearsnachd.	* This work has been undertaken and a new one year Service Level Agreement offered to <i>Comunn na Gàidhlig</i> for 2011/12. * <i>Taic Freumhan Coimhearsnachd</i> was undertaken successfully, with a positive impact in communities across Scotland.
13	Develop an external communications plan to increase the presence of Gaelic in print, broadcast and online media.	On-going implementation & review.	* Delivered.
14	Develop an awards scheme to encourage and reward Gaelic authors, and work with publishing houses to increase the output of Gaelic publications.	On-going implementation of the <i>Donald Meek Award</i> through <i>Comhairle nan Leabhraichean</i> .	* Delivered.

15	Comasaich leasachadh air Ro-innleachd Ealain Ghàidhlig Nàiseanta fad-amail, agus cuir an gnìomh taic do ruigsinneachd agus com-pàirteachadh ann an dràma agus gnìomhachdan cultarach eile.	GASD agus an t-Oifigeir Ealain ris an ro-innleachd a thoirt gu buil.	*Chaidh mòran adhartais a choileanadh ann an 2010/11, le cuimse air 6 raointean prìomhachais an taobh a-staigh Ro-Innleachd nan Ealan Ghàidhlig Nàiseanta; tabhartasan beaga, ceòl, dràma, leasachadh luchd-frithealaidh, foillseachadh agus foghlam. *Tha obair air a chur air bhonn gus an dàrna ro-innleachd fhilleadh a-steach do fhrèam-obrach Plana Cànain Nàiseanta Gàidhlig 2012-17.
16	Obraich còmhla ri prìomh bhuidhnean leithid Visit Scotland/Event Scotland, DNA agus Spòrs Alba gus ìomhaigh na Gàidhlig a mheudachadh ann an roinnean turasachd, dualchas agus cur-seachad.	Ath-bhreithneachadh air èifeachdas agus buaidh iomairtean tro Phlanaichean Gàidhlig agus tro chothroman eile.	*Tha DNA air a' chiad Phlana Gàidhlig aca fhoillseachadh a-nis agus tha Visit Scotland a' leantainn air adhart a' leasachadh a' phlana aca fhèin. * Pàirc Nàiseanta Loch Laomainn agus Na Trosaichean agus Pàirc Nàiseanta a' Mhonaidh Ruaidh cuideachd a' tòiseachadh air Plana Gàidhlig. *Scotrail – tha a h-uile prìomh agus mion-stèisean rèile le soidhnichean ann an Gàidhlig. *Soidhnichean dà-chànanach anns na h-ionadan Sgithidh. *Alba Àosmhor - Prìomh iomairt ùr ga leasachadh tro Cholmcille. *Prìomh iomairt turasachd ga leasachadh tro Colmcille airson Foghar 2011.
17	Cuir taic ri iomairtean òigridh agus, ag obair le prìomh chom-pàirtichean, stèidhich Fòram Òigridh gus buileachadh Ro-Innleachd Òigridh Ghàidhlig Nàiseanta aontachadh agus a cho-òrdanachadh.	<i>Iomairtean Cànain</i> ri fòraman ionadail a stèidheachadh agus aoiigeachd a thoirt do chruinneachadh nàiseanta de dh'iomairtean. Sgoiltean samhraidh Gàidhlig.	*Tha fòram ionadail aig gach aon de na 7 sgìrean an sàs anns na h-iomairtean Gàidhlig ach chan eil aon fhòram 'òigridh' ionadail sam bith ann aig an àm seo. *Tha am Bòrd a' stèidheachadh prògram pìolait maoinachaidh airson "Tachartasan Còmhnaidh" agus rachaidh sinn thairis air an targaid de 4 ann an 2011/12, ann an com-pàirteachas le raon de bhuidhnean agus de chom-pàirtichean liubhairt.
18	Adhartaich, cuir taic ri (a' gabhail a-steach tro phàirt-maoineachaidh) agus broснаich solarachadh air stuthan ionnsachaidh Gàidhlig, uiread 's a bhithear ag iarraidh.	Buileachadh ro-innleachd foillseachaidh.	*Tha am Bòrd air a bhith ag obair gu dlùth le Comhairle nan Leabhraichean gus neartachadh am prìomh àite a th' aca a liubhairt na ro-innleachd seo còmhla ri Stòrlann, Acair agus foillsichearan eile. *Tha adhartas air a choileanadh a thaobh tarraing na roinne seo ri chèile agus obair a dh'ionnsaigh prògram agus targaidean coitcheann.



15	Facilitate the development of a long-term National Gaelic Arts Strategy, (GASD) and take action to support access and participation in drama and other cultural activities.	GASD and <i>Oifigear Ealain</i> to implement strategy.	<ul style="list-style-type: none"> * A great deal of progress has been achieved in 2010/11, with a focus on 6 priority areas within the National Gaelic Arts Strategy; small grants, music, drama, audience development publishing and education. * Work has commenced to integrate the second Arts Strategy into the framework of the National Gaelic Language Plan 2012-17.
16	Work with key agencies such as Visit Scotland/ Event Scotland, SNH and Sport Scotland to increase the profile of Gaelic in the tourism, heritage and recreation sectors.	Review effectiveness and impact of initiatives through Gaelic Language Plans and other opportunities.	<ul style="list-style-type: none"> * <i>Scottish Natural Heritage</i> have now launched their first Gaelic Plan and <i>Visit Scotland</i> continue to develop theirs. * Loch Lomond & Trossachs National Park and Cairngorms National Park Authorities are preparing their Gaelic Plans * Scotrail have signposted all major and minor rail stations in Gaelic. * Bilingual signage introduced at Scottish Ski Centres * Historic Scotland launched a public consultation on its Gaelic Language Plan in March 2011. * Major new tourism initiative being developed through Colmcille for launch in Autumn 2011.
17	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>Iomairtean Cànan</i> to establish local forums and host national gathering. Gaelic summer school initiatives.	<ul style="list-style-type: none"> * Each of the seven <i>Iomairtean Gàidhlig</i> areas has a local forum but no specific local 'youth' forum exist at this time. * The Bòrd established a pilot funding programme for Residential Events, and in partnership with a range of organisations and delivery partners will exceed the target of 4 events in 2011/12.
18	Promote, support (including through part-funding) and encourage the provision of Gaelic learning materials to meet demand.	Implementation of publishing strategy.	<ul style="list-style-type: none"> * The Bòrd has worked very closely with <i>Comhairle nan Leabhraichean</i> to strengthen their leading role in the delivery of this strategy along with <i>Stòrlann, Acair</i> and other publishers. * Progress has been made in terms of pulling the sector together and working towards a common programme and targets.

Gnìomhachdan Inbhe Cànain 2010/2011

	Gnìomh Prìomhachais	Na thuirt sinn a bha sinn airson a choileanadh	Aithisg Adhartais gu 31 Màrt 2011
19	Cleachd cumhachd nam Planaichean Gàidhlig gus cleachdadh na Gàidhlig a mheudachadh an taobh a-staigh agus le buidhnean poblach is eile.	Ath-bhreithneachadh air Planaichean Gàidhlig a th' ann agus lean air adhart leis a' phrògram a chaidh aontachadh.	*Tha obair air toradh agus buileachadh Phlanaichean Gàidhlig a' dol air adhart mar a bhathar an dùil. Tha cuid de na buidhnean air leudachadh iarraidh air sgàth ath-structaradh air an taobh a-staigh agus coimeasgan, ach tha am Bòrd air a bhith a' leantainn a' chlàir a bhathar a' sùileachadh.
20	Iarrtas air leasachadh Phlanaichean Gàidhlig (GLPs) le ùghdarrasan poblach agus cuir taic ri an leasachadh.	Ath-bhreithneachadh air Planaichean Gàidhlig a th' ann agus lean air adhart leis a' phrògram a chaidh aontachadh.	*Chaidh prògram fèin-mheasaidh a stèidheachadh ann an 2010/11 agus thug am Bòrd coimisean do dh' Oilthigh Chailleannach Ghlaschu gus ath-bhreithneachadh bhon taobh a-muigh a ghabhail os làimh air planaichean de 3 bliadhna a dh'aois agus còrr.
21	Cuimsich air Maoin Buileachaidh Achd na Gàidhlig (GLAIF) gus taic a chur ri buileachadh nam Planaichean Gàidhlig.	Buileachadh leantainneach.	*Chunnaic 2010/11 toradh nan aontaidean 3 bliadhna aig GLAIF, agus tairgse air aontaidean ùra 1 bhliadhna. *Chaidh sgeama 2011/12 a chur air bhog faisg air deireadh a' Mhàirt 2011. *Chaidh a' mhòr-chuid de phròiseactan air adhart mar a bhathar an dùil, le leudachadh gu deireadh an Ògmhios 2011 ga thairgsinn do chuid de bhuidhnean, airson an crìochnachadh. Bha cuid de na buidhnean nach robh comasach air an riarachadh airgid bho GLAIF a chleachdadh gu h-iomlan, agus chaidh dèiligeadh leis an seo gu soirbheachail ro dheireadh 2010/11.
22	Sgrùd agus ath-bhreithnich buileachadh nam Planaichean Gàidhlig agus cleachdadh nam maoin air an solarachadh tro GLAIF.	Ath-bhreithneachadh leantainneach tro sgrùdadh air planaichean a th' ann agus aontaidean maoinachaidh.	*Tha an obair seo a' leantainn air adhart agus chaidh crìoch a chur air gu soirbheachail ann an 2010/11.
23	Meudaich iomhaigh agus inbhe na Gàidhlig tro Phrògram Dhuaisean Bliadhnail nàiseanta.	Rannsachadh taic don Chomunn Gàidhealach airson duais an Tosgaire.	*Gach bliadhna, tha duaisean gan toirt seachad airson <i>Tosgair na Gàidhlig</i> , <i>Sàr Ghàidheal</i> , <i>Duais Litreachais Dhòmhnail Meek</i> , <i>FilmG</i> , <i>Coimhearsnachd Ghàidhlig na Bliadhna</i> , <i>Gnothachas Gàidhlig na Bliadhna</i> agus <i>Seinneadair Gàidhlig na Bliadhna (Duaisean Traidiseanta)</i> .
24	Brosnaich agus cuir taic ri leasachadh cùrsa Gàidhlig ioma-mheadhanan do luchd-ionnsachaidh na Gàidhlig a bhios a' toirt feum às an t-Seirbheis ùr Didseatach Gàidhlig agus cothroman air-loidhne.	Co-obrachadh le BBC ALBA/MG ALBA airson goireasan ioma-mheadhanan do luchd-ionnsachaidh na Gàidhlig a dheasachadh.	*Tha an co-obrachadh seo air a bhith air leth soirbheachail, le foillseachadh san amharc do LearnGaelic.net san Dàmhair 2011.



Language Status Activities 2010/2011

	Priority Action	What we said we wanted to achieve	Position at 31 March 2011
19	Use the leverage of Gaelic Language Plans (GLPs) to increase the use of Gaelic within and by public and other bodies.	Review existing Gaelic Language Plans and continue with agreed programme.	* Work on the production and implementation of Gaelic Language Plans is going ahead as envisaged. Some organisations have requested extensions due to internal restructurings and mergers, but the Bòrd has been following its schedule as envisaged.
20	Require the development of Gaelic Language Plans by public authorities and support their development.	Review existing and continue with agreed programme.	* A programme of self-evaluation was established in 2010/11 and the Bòrd also commissioned Glasgow Caledonian University to undertake an external review of Plans of 3 or more years of age.
21	Target the Gaelic Language Act Implementation Fund (GLAIF) to support implementation of GLPs.	On-going implementation.	* 2010/11 saw the culmination of 3 year GLAIF agreements, plus the offering of new 1 year agreements. * The 2011/12 scheme was launched towards the end of March 2011. * The majority of projects went ahead as envisaged, with some organisations offered extensions to end June 2011 for completion. Some organisations were unable to fully utilise their GLAIF allocations and this was also dealt with satisfactorily before the end of 2010/11.
22	Monitor and review implementation of GLPs and use of funds provided through GLAIF.	Ongoing review through monitoring of existing plans and funding agreements.	* This work is on-going and was completed satisfactorily in 2010/11.
23	Increase the profile and prestige of Gaelic through a national Annual Awards Programme.	Investigate support for An Comunn Gàidhealach for Tosgaire award.	* Annually, awards are made for <i>Tosgaire na Gàidhlig</i> , <i>Sar Ghàidheal</i> , <i>Donald Meek (Literature Award)</i> , <i>FilmG</i> , <i>Gaelic Community of the Year</i> , <i>Gaelic Business of the Year</i> , and <i>Gaelic Singer of the Year (Trad Awards)</i> .
24	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	Launch of new resources in collaboration with BBC ALBA / MG ALBA.	* This has been a very successful collaboration, with the expected launch of LearnGaelic.net to take place in October 2011.

25	<p>Taic a chur ri adhartachadh air trèanadh agus cothroman cosnaidh tron Ghàidhlig agus broснаich gnìomhachd trusaidh gus freagairt air iarrtas làithreach agus san àm ri teachd airson luchd-teagaisg FTG.</p>	<p>Fios reachdail ri dhol a-mach gu Leasachadh Sgìlean Alba airson Plana Gàidhlig ullachadh. Meudaich clàr nan tursan gu aitreabhan foghlaim Gàidhlig.</p>	<p>*Chaidh fios a chur a-mach gu Leasachadh Sgìlean Alba agus Plana Gàidhlig a leasachadh agus tha iad a' dèanamh adhartais a dh'ionnsaigh liubhairt air an seo nas tràithe na bhathar an dùil. Tha còmhraidhean leotha air a bhith glè dheimhinneach thuige seo.</p> <p>*Tha am Bòrd air ceanglaichean làidir a chumail suas le Sabhal Mòr Ostaig, ICCI, Colaisde a' Chaisteil, OGE agus le Oilthighean Ghlaschu, Dhùn Èideann, Obar Dheathain agus Shrath Chluaidh.</p> <p>*Thadhail an t-Oifigear Trusaidh Luchd-teagaisg air na h-àrd-sgoiltean uile a tha a' tairgsinn Gàidhlig gus fiosrachadh a sholarachadh dhaibh mu dhreuchdan-beatha ann an teagasg agus cothroman eile ann an Gàidhlig.</p> <p>*Chaidh fiosrachadh a thional bho na h-Ùghdarrasan Ionadail a thaobh iarrtas airson luchd-teagaisg àrd-sgoile mu choinneamh an ama ri teachd.</p>
26	<p>Dèan cinnteach gu bheil leasachadh air prìomh raointean de phoileasaidh poblach a' gabhail cunntas air feumalachdan ann an leasachadh na Gàidhlig tro bhith a' solarachadh comhairle do Mhinistearan agus do bhuidhnean poblach.</p>	<p>Buileachadh leantainneach. Cuideachadh le gluasad ann am beachdan a thaobh na Gàidhlig agus le bhith ag àbhaisteachadh taic don Ghàidhlig.</p>	<p>*Tha a' chomhairle seo air a bhith a' leantainn air adhart, mar agus an uair a dh'iarrar e.</p> <p>*Chaidh Buidheann Stiùiridh Ro-Innleachd nan Ealan Nàiseanta ath-stèidheachadh, le riochdairean bho Ùghdarrasan Ionadail agus prìomh luchd-ùidh uile ann am Foghlam na h-Alba.</p>
27	<p>Gabh sùim do bhith a' cumail suas agus a' meudachadh cheanglaichean air an taobh a-muigh agus dàimhean eadar-nàiseanta.</p>	<p>Com-pàirteachadh leantainneach ann an NPLD agus ceanglaichean leis an Oifigear Eòrpach aig ING.</p>	<p>*Tha am Bòrd a' leantainn mar co-chom-pàirtiche le Foras na Gaeilge ann an Colmcille.</p> <p>*Thug riochdairean bho Roinn Tràth-Bhliadhnaichean na Cuimrigh seachad taisbeanaidhean don Bhòrd aig trì seiminearan, air leasachaidhean ann am bogadh cànan ais 0-3 ann am foghlam Cuimreach.</p> <p>*Ceanglaichean le NPLD, ING agus Comhairle Bhreatainn 's na h-Èireann a' leantainn air adhart.</p>



25	Support the promotion of training and career opportunities through Gaelic and stimulate recruitment activity to match current and future demand for GME teachers.	Issue statutory notice to Skills Development Scotland (SDS) to prepare Gaelic Language Plan. Increase schedule of visits to all Gaelic educational establishments.	<ul style="list-style-type: none"> * SDS has been issued with their notice to develop a Gaelic Language Plan and they are making progress towards delivering this as expected. Discussions with them have been very positive to date. * The Bòrd has maintained strong links with Sabhal Mòr Ostaig, ICCI, Lews Castle College, UHI and Glasgow, Edinburgh, Aberdeen and Strathclyde Universities. * Teacher Recruitment Officer visited all secondary schools offering Gaelic, to provide information about careers in teaching and other opportunities in Gaelic. * Information gathered from Local Authorities on future demand for secondary teachers.
26	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.	On-going implementation. Assist with attitudinal shift in relation to Gaelic and in normalising support for Gaelic.	<ul style="list-style-type: none"> * This advice has been on-going, as and when requested. * National Gaelic Education Strategy Steering Group re-established with representatives from Local Authorities and all key stakeholders in Scottish Education.
27	Take action to maintain and increase external links and international relationships.	On-going participation in NPLD and links with European Officer at Highlands and Islands Enterprise.	<ul style="list-style-type: none"> * Bòrd continues as joint partner with Foras na Gaeilge in Colmcille. * Representatives of Welsh Early Years Sector provided presentations on developments in 0-3 immersion in Welsh education, to the Bòrd and at three seminars. * Links with NPLD, HIE and the British Irish Council continued.

Gnìomhachdan Corpais & Rannsachaidh 2010/2011

	Gnìomh Prìomhachais	Na thuirt sinn a bha sinn airson a choileanadh	Suidheachadh aig 31 Màrt 2011
28	Barantaich suirbhìdh nàiseanta ann an cleachdadh cànanais agus seasamh don chànan.	Leudachadh air ruigsinneachd suirbhìdh piolait Shiaboist agus mygaelic.com DVD.	*Chuireadh crìoch air rannsachadh Shiaboist ann an 2010/11, le dùil ris na toraidhean fhoillseachadh tràth san t-samhradh 2011. *Chaidh Sgrùdadh Bharrailean Nàiseanta a bharantachadh sa Mhàrt 2011 ann an com-pàirteachas le Riaghaltas na h-Alba, le dùil ris na toraidhean fhoillseachadh don phoball san t-samhradh 2011. *Thug mygaelic.com DVD gu buil còmhla ri LBTB agus chaidh a shealltainn do dh'àireamhan mòra de luchd-amhairc ann am prìomh ionadan bhùithtean air feadh na h-Alba.
29	Rach an sàs ann an leasachadh air buntainneas agus cunbhalachd na Gàidhlig tro dhèanamh comasach Acadamaidh Gàidhlig a stèidheachadh.	Dealas leantainneach a thaobh obair a dh'ionnsaigh seo. Tòiseachadh co-chomhairle poblach.	*Chan eil adhartas air an seo air a bhith cho làidir 's a bhathar an dùil, agus thathar a' sùileachadh a-nis gum bi a' cho-chomhairle poblach a' gabhail àite mar phàirt de cho-chomhairlean Plana Cànanais Nàiseanta Gàidhlig 2012-17. Thathar an dòchas gun tèid Acadamaidh na Gàidhlig a chur air bhog anns an Ògmhios 2012.
30	Ath-bhreithnich ruigsinneachd air seirbheisean eadar-theangachaidh agus dèan na dh'fheumar gus gnè agus ruigsinneachd air seirbheisean eadar-theangachaidh a dhèanamh nas fheàrr air feadh na dùthcha.	A' cur Bathar-bog Cuimhne Eadar-theangachaidh air bhog.	*Tha pròiseact Bathar-bog Cuimhne Eadar-theangachaidh a' dol air adhart fhathast aig Oilthigh na Gàidhealtachd 's nan Eilean, agus thug am Bòrd cead dhaibh cur ri beatha na pròiseict tro mhaoinen GLAIF a th' ann mar-thà. *Tha obair air a bhith a' leantainn air adhart le buidhnean poblach eile gus feuchainn ri seirbheisean eadar-theangachaidh nàiseanta a stèidheachadh, a' gabhail a-steach TMS agus iomairtean eile.
31	Stèidhich Comataidh Rannsachaidh gus dàta bunaiteach a sholarachadh agus ruigsinneachd is cleachdadh air fiosrachadh rannsachaidh ceart (agus luachadh) a leasachadh gus poileasaidh is Planaichean fhiosrachadh san àm ri teachd.	A' cur taic ri cruthachadh sgoilearachd PhD ann an co-bhonn ri Soillse. Leasachadh ro-innleachd rannsachaidh.	*Tha am Bòrd air a bhith ag obair gu dlùth le Soillse agus air siostam de KPIs is eile a stèidheachadh leotha, agus a' suidhe air a' Bhòrd pròiseict aca còmhla ri prìomh luchd-maoineachaidh eile. *Rinn am Bòrd adhartas soirbheachail a dh'ionnsaigh buileachadh ar prògram rannsachaidh fhìn, leis gach aon de na pròiseactan a chaidh aontachadh a' dol air adhart mar a bhathar an dùil, aig deireadh na bliadhna ionmhais 2010/11.



Language Corpus & Research Activities 2010/2011

	Priority Action	What we said we wanted to achieve	Position at 31 March 2011
28	Commission a national language use and attitudinal survey.	Extend the reach of the Shawbost pilot survey and mygaelic.com DVD.	<ul style="list-style-type: none"> * The Shawbost research was completed with results expected to be published in early summer 2011. * A National Attitudinal Survey was commissioned in March 2011, in partnership with the Scottish Government, with results expected to be made public in Autumn 2011. * mygaelic.com DVD produced by LBTV and shown to large audiences in major shopping centres throughout Scotland.
29	Take action to improve the relevance and consistency of Gaelic through facilitating the establishment of a virtual Gaelic Language Academy.	Continued commitment to work towards this. Initiate public consultation exercise.	* Progress on this has been slower than expected and it is now anticipated that the public consultation will take place as part of the National Gaelic Language Plan 2012-17 consultations. It is hoped that the Gaelic Language Academy will be launched in June 2012.
30	Review the availability of translation services and take necessary actions to improve quality and accessibility of translation services across the country.	Launch of Translation Memory Software.	<ul style="list-style-type: none"> * The Translation Memory Software project is still on-going at the University of the Highlands and Islands and the Bòrd allowed them to extend the life of the project through existing GLAIF funds. * Work has been on-going with other public bodies to try and establish a national translation service, incorporating TMS and other initiatives.
31	Establish a Research Committee to provide baseline data and to improve the availability and usage of accurate research (and evaluation) information to inform future policy and Plans.	Support the creation of a PhD studentship in association with Soillse. Develop research strategy.	<ul style="list-style-type: none"> * The Bòrd has worked closely with Soillse and has established a system of KPIs etc with them and sits on their project Board, along with other key funders. * The Bòrd made satisfactory progress towards the implementation of our own programme of research, with all agreed projects operating as envisaged prior to the end of the financial year 2010/11.

Gnìomhachdan Ionmhais & Corporra 2010/2011

	Gnìomh Prìomhachais	Na thuirt sinn a bha sinn airson a choileanadh	Suidheachadh aig 31 Màrt 2011
32	Cuir crìoch air ath-structaradh eagarach air an taobh a-staigh.	Ath-bhreithneachadh air èifeachdas an structair ùir.	*Crìoch air ath-structaradh. *Aonta do Riaghladh Corporra.
33	Ath-bhreithneachadh air buileachadh Aithisg Sgrùdadh Alba agus Aithris Phoileasaidhean is Mhodhan Ionmhasail agus cùm suas an Clàr Cunnairt.	Sgrùdadh leantainneach agus ath-bhreithneachadh.	*Buileachadh air molaidhean 09/10 aig Sgrùdadh Alba. *Ath-bhreithneachadh air a choileanadh air Poileasaidhean is Modhan-obrach Ionmhasail. *Clàr Cunnairt air a chumail suas.
34	Barantaich agus gabh os làimh ath-bhreithneachadh fèin-mheasaidh 'Obair Ionmhais den Luach as Fheàrr' aig Sgrùdadh Alba.	Ath-bhreithneachadh adhartais agus ath-dhaingneachadh a bharrachd air leasachaidhean.	*Chuir atharrachaidhean san luchd-obrach dàil air riaghladh ionmhasail, sgrùdadh ionmhasail agus trèanadh ann an leasachadh smachd a bhuileachadh. *Buidhnean Gàidhlig nas motha an sàs ann am planadh meadhan-amail gu fad-amail.
35	Thoir gu buil Siostam Measaidh Coileanadh Luchd-obrach & Leasachadh.	Ath-bhreithneachadh air èifeachdas an t-siostaim.	*Air a ghabhail os làimh agus air a choileanadh gu soirbheachail. Aithisg gun Chomataidh locaidh agus gun Chomataidh Sgrùdaidh.
36	Liubhair sàbhalaichean èifeachdais de 2%	Buileachadh plana 2010/11. Liubhair leantainneach.	*Air a ghabhail os làimh agus air a choileanadh gu soirbheachail.
37	Stèidhich Siostam Stiùireadh Coileanaidh airson buileachadh a' Phlana Chorporra agus Plana Cànan Nàiseanta na Gàidhlig a sgrùdadh, a' gabhail a-steach Ginealach Ùr na Gàidhlig.	Ath-bhreithneachadh èifeachdas nan siostaman.	*Air a ghabhail os làimh agus air a choileanadh.
38	Rannsaich chothroman airson rianachd nas èifeachdaiche agus nas gnothaiche air maoineachadh tabhartais Gàidhlig.	Ath-bhreithneachadh agus sgrùdadh leantainneach air buileachadh an t-siostam maoineachaidh.	*Siostam Mheasaidhean is Stiùiridh Sgeama Thabhartasan air ath-bhreithneachadh agus atharrachaidhean air an cur an gnìomh. *Ath-bhreithneachadh air na Prìomh Buidhnean Gàidhlig air a ghabhail os làimh agus aontaidhean ùra aon bhliadhna air an cur a-mach sa Mhàrt 2011, thucasan a thathar a' meas èifeachdach.
39	Stèidhich agus thoir gu buil prògram trèanaidh do luchd-obrach agus buill a' Bhùird.	Ath-bhreithneachadh agus sgrùdadh leantainneach air buileachadh.	*Air a ghabhail os làimh.



Finance & Corporate Activities 2010/2011

	Priority Action	What we said we wanted to achieve	Position at 31 March 2011
32	Complete internal organisational restructuring	Effectiveness of new structure reviewed.	* Restructuring completed. * Improved Corporate Governance.
33	Review of implementation of Audit Scotland Report and Statement of Financial Policies and Procedures and maintain Risk Register	On-going monitoring and review.	* Audit Scotland 09/10 recommendations implemented. * Review carried out of Financial Policies and Procedures. * Risk Register maintained.
34	Commission and undertake Audit Scotland's 'Best Value Finance Function' self assessment review	Review progress and further consolidate improvements.	* Staff changes and recruitment processes delayed implementation of financial governance, financial monitoring and control improvement training. * Gaelic organisations more involved in medium to long term planning.
35	Implementation of Staff Performance & Development Appraisal System	Review of effectiveness of system.	* Review undertaken and completed satisfactorily. Reported to Remuneration Committee and Audit Committee.
36	Delivery of 2% efficiency savings	Implement plan for 2010/11. On-going delivery.	* Efficiency plan undertaken and completed satisfactorily.
37	Establishment of Performance Management System for monitoring implementation of Corporate Plan and National Gaelic Language Plan, including Ginealach Ùr na Gàidhlig	Review of effectiveness of systems.	* Review undertaken and completed.
38	Investigate options for the more efficient and effective administration of Gaelic grant funding.	On-going review and monitoring of funding system implementation.	* Grants Scheme Guidelines and Assessments system reviewed and changes implemented. * Review of Service Level Agreements undertaken and new one-year agreements issued in March 2011 to those deemed to be effective.
39	Establish and implement training programme for staff and Bòrd members	On-going review and monitoring of implementation.	* Review Undertaken.

40	Ath-bhreithnich agus thoir gu buil Poileasaidh is Modhan-obrach airson Solar, a' soilleireachadh ìrean tiomnaichte ùghdarras agus pròiseas airson luachadh air iartasan tairgse.	Ath-bhreithneachadh air èifeachdas agus ath-ùrachadh mar a bhios iomchaidh.	*Poileasaidhean air an ath-bhreithneachadh, air an ath-ùrachadh agus air an aontachadh leis a' Bhòrd sa Mhàrt 2011. *Sìostam sgòraidh cothromach air a chur an gnìomh le luachadh thairgsean.
41	Leasaich agus thoir gu buil 'Leabhar-làimhe ath-ùraichte Luchd-obrach', le mion-fhiosrachadh mu chumhachan is chùmhnanntan cosnaidh luchd-obrach agus poileasaidhean is modhan-obrach HR.	Sgrùdadh is ath-ùrachadh a rèir atharrachaidhean ann an reachdas agus poileasaidh a' Bhùird.	*Leabhar-làimhe Luchd-obrach agus Poileasaidhean HR air an ath-bhreithneachadh 's air an ath-ùrachadh sa bhliadhna airson aonta bhon Bhòrd san Ògmhios 2011.



40	Review and implement Policy and Procedures for Procurement, clarifying delegated levels of authority and a process for evaluation of tender applications	Review effectiveness and revise as necessary.	* Policies reviewed, revised and approved by the Bòrd in March 2011. * Balanced score card approach applied to tender evaluations.
41	Develop and implement a revised 'Staff Handbook' detailing staff terms & conditions of employment and HR policies and procedures	Monitor and revise in line with changes to legislation and Bòrd policy.	* Staff Handbook and HR Policies reviewed and revised for approval by the Bòrd in June 2011.

BÒRD NA
GÀIDHLIG



AITHISG AGUS CUNNTASAN DEIREADH BLIADHNA 31 MÀRT 2011

REPORT AND ACCOUNTS YEAR ENDED 31 MARCH 2011



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Aithris a' Bhùird Stiùiridh Management Commentary

Tha Bòrd na Gàidhlig a' nochdadh na h-aithisg bhliadhnail agus nan cunntasan airson na bliadhna 1 Giblean 2010 gu 31 Màrt 2011. Tha na cunntasan air an ullachadh ann an cruth a' dh'àithn Ministearan na h-Alba ann an co-rèir ri Earrann 8 de Achd na Gàidhlig (Alba) 2005.

Bòrd na Gàidhlig presents its annual report and accounts for the year from 1 April 2010 to 31 March 2011. 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.

Cùl-fhiosrachaidh Reachdail Statutory Background

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").

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



Prìomh Ghnìomhachdan Principal Activities

'S e prìomh ghnìomhachdan Bhòrd na Gàidhlig:

- (a) adhartachadh, agus a' comasachadh adhartachadh 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 ghniomhan 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 dleastanasan a tha air am buileachadh air a' Bhòrd leis an Achd, rin cur an cèill ag amas air tèarainteachd fhaotainn do dh'ìnbhe na Gàidhlig mar chànan oifigeil ann an Alba, a' dleasadh spèis co-ionnan ri Beurla tro –

- 1) meudachadh na h-àireimh de dhaoine aig a bheil comas air Gàidhlig a labhairt agus a thuigsinn;
- 2) brosnachadh cleachdadh agus tuigse don Ghàidhlig; agus
- 3) a' comasachadh ruigsinneachd air a' chànan agus a' chultar Ghàidhlig, ann an Alba agus àiteachan eile.

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.

Coileanadh Ionmhasail Financial Performance

THAR-SHEALLADH AIR A' BHLIADHNA

Bha còrr de £112,056 aig Bòrd na Gàidhlig (2010 – còrr £135,299) airson na bliadhna. 'S e seo an diofar eadar a' chosgais obrachaidh lom airson na bliadhna de £5,426,944 (2010 - £5,323,701) mar a chithear anns an Aithris Teachd-a-steach coitcheann agus am maoin eachadh a fhuair eadh bho Riaghaltas na h-Alba de £5,539,000 (2010 - £5,459,000).

Tha Leabhar-làimhe an Aithris Ionmhasail (*FReM 2009-10*) 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 Teachd-a-steach lomlan airson na bliadhna. Tha teachd-a-steach sam bith eile agus an caiteachas uile air an gabhail a-steach anns an Aithris Teachd-a-steach lomlan.

Tha na prìomh chosgaisean obrachaidh a chaidh a tharraing rè na bliadhna, co-cheangailte ri Togail Cànan £1.222m (2010 - £1.002m), Cleachdadh Cànan £1.566m (2010 £1.471m), Inbhe Cànan £1.450m (2010 - £1.462m) agus Corpas Cànan £0.302m (2010 - £0.324m).

Tha caiteachas eile leis a' Bhòrd a' gabhail a-steach cisean Buill a' Bhùird £0.066m (2010 - £0.073m), Cosgaisean Luchd-obrach £0.577m (2010 - £0.418m) agus Cosgaisean Ruith Oifis £0.146m (2010 - £0.147m). B' e £0.020m (2010 - £0.007m) an t-isleachadh a chaidh a chur airson na bliadhna.

Tha an aithris air an t-suidheachadh ionmhasail a' nochdadh so-mhaoin lom de £0.266m (2010 – fiachan lom de £0.015m). Tha seo air a dhèanamh suas leis a' chothromachadh sa Mhaoin Choitcheann de £0.327m (2010 - £0.306m) às aonais easbhaidh sa Chùl-stòir Peinnsein de £0.061m (2010 - £0.321m).

Tha an easbhaidh sa Chùl-stòir Peinnsein air isleachadh £0.260m mar thoradh air sa mhòr-chuid prothaidean de (£0.172m) bho sgilean sgrùdaidh rè na bliadhna agus a' bhuannachd chalpaichte bhon atharrachadh ann am poileasaidh meudachadh peinnsein bho RPI gu CPI (£0.091m).

OVERVIEW OF THE YEAR

Bòrd na Gàidhlig had a surplus of £112,056 (2010 – surplus £135,299) for the year. This is the difference between the net operating cost for the year of £5,426,944 (2010- £5,323,701) as shown in the Statement of Comprehensive Income and the funding received from Scottish Government of £5,539,000 (2010 - £5,459,000).

The Government Financial Reporting Manual (*FReM 2009-10*) issued by HM Treasury sets out the format of the annual accounts. Grant-in-Aid ("GIA") is included in the General Reserve in the statement of financial position rather than included in the Statement of Comprehensive Income for the year. All other income and all expenditure is included in the Statement of Comprehensive Income.

The main operational costs incurred during the year related to Language Acquisition £1.222m (2010 - £1.002m), Language Usage £1.566m (2010 £1.471m), Language Status £1.450m (2010 - £1.462m) and Language Corpus £0.302m (2010 - £0.324m).

Other expenditure by the Bòrd included Bòrd Member fees £0.066m (2010 - £0.073m), Staff Costs £0.577m (2010 - £0.418m) and Office Running Costs £0.146m (2010 - £0.147m). Depreciation charged in the year was £0.020m (2010 - £0.007m).

The statement of financial position shows net assets of £0.266m (2010 – net liabilities of £0.015m). This comprises the balance in the General Reserve £0.327m (2010 - £0.306m) less the deficit on the Pension Reserve £0.061m (2010 - £0.321m).

The deficit on the Pension Reserve has fallen by £0.260m due mainly to actuarial gains (£0.172m) during the year and the capitalised gain from the change in pension increase policy from RPI to CPI (£0.091m).



Prìomh Ghnìomhachdan Principal Activities

MAOINEACHADH

Tha stiùireadh bho Roinn an Ionmhais gu buidhnean poblach neo-roinneil gu bhith a' nochdadh Tabhartas-gus-Cuideachadh mar ionmhasachadh teachd-a-steach a tha air a thoirt dìreach gun Mhaoin Choitcheann anns an aithris air suidheachadh ionmhasail. B' e £5,539,000 (2010 - £5,459,000) 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 URRAISEACHD

Thathar a' dùileachadh do Bhòrd na Gàidhlig a bhuidseat a stiùireadh, 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 2010-11 an taobh a-staigh an riarachaidh a dh'aontaich Riaghaltas na h-Alba.

GLUASADAN

Aig deireadh na còigeamh ùine chunntasan aig Bòrd na Gàidhlig, tha an gluasad a' nochdadh seasmhachd san dà chuid teachd-a-steach agus caiteachas. Chùm maoinachadh, 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' mhaoinachadh iomlan.

FUNDING

Treasury instructions to non-departmental public bodies are to show Grant-in-Aid as financing income that is taken straight to the General Reserve in the statement of financial position. The GIA allocated for the year was £5,539,000 (2010 - £5,459,000). The whole amount allocated was drawn down in cash during the year.

SPONSOR DIVISION TARGETS

Bòrd na Gàidhlig is expected to manage its budget, including GIA and other income, in accordance with the Financial Memorandum and Scottish Public Finance Manual. Bòrd na Gàidhlig is expected to ensure that, taking one year with another, income from Grant-in-Aid equals expenditure. Bòrd na Gàidhlig expenditure in 2010-11 was within the allocation approved by Scottish Government.

TRENDS

At the end of the fifth 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 a similar 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.

AN T-ÀM RI TEACHD

Thòisich buileachadh air Plana Cànain Nàiseanta Gàidhlig ann an 2007-08, agus tha na Planaichean Gàidhlig aig 17 buidhnean poblach air an aontachadh leis a' Bhòrd gu 31 Màrt 2011. Aig an àm seo fhèin, tha 27 de Phlanaichean Gàidhlig gan deasachadh le Buidhnean Poblach. Bidh tuilleadh iarrtasan a thaobh deasachadh phlanaichean air an sgaoileadh gu 4 bhuidhnean poblach eile ann an 2011-12.

Rè na bliadhna a tha ri teachd, bidh am Bòrd a' coileanadh raon fharsaing de ghnìomhachdan leasachail gus Plana Cànain Nàiseanta Gàidhlig agus cinn-uidhe Riaghaltas na h-Alba airson a' chàinain a thoirt gu buil, ag obair le buidhnean Gàidhlig agus buidhnean poblach agus a' liubhairt "Ginealach Ùr na Gàidhlig". Bidh am Bòrd cuideachd a' deasachadh Plana Cànain Nàiseanta Gàidhlig ùr a bhios a' còmhachadh na h-ùine 5 bliadhna bho 1 Giblean 2012. Bidh am Bòrd a' conaltradh gu for-ghnìomhach leis na mòr-bhuidhnean foghlaim uile, agus le pàrantan is 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, agus ag obair gu gnìomhach gus goireasan foghlaim a leasachadh a bhios rim faotainn le clann sna bliadhnaichean ro-sgoile.

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, le cuimse air meudachadh mean air mhean a thoirt air ionnsachadh cànain agus a bhith mar dhrochaid eadar am Plana Nàiseanta làithreach agus an ath fhear. Bidh e na phrìomhachas aig Bòrd na Gàidhlig sin a liubhairt eadar seo agus Am Màrt 2012.

Chaidh Bòrd na Gàidhlig a chomhairleachadh leis an roinn urrasachd, Roinn Cultair Buidheann-stiùiridh Didseatach is Cultair, aig Riaghaltas na h-Alba, gum bi a' phrìomh ìre taic bho Thabhartas-gus Cuideachadh ann an 2011-12 air a lùghdachadh 5.7% gu £5.100m (2010-11 - £5.409m). Tha ìrean maoinachaidh nam bliadhnaichean às dèidh 2011-12 fhathast rin daingneachadh agus gheibhear sin a-mach aon uair 's gum bi riarachadh air maoinachadh airson na bliadhna sin agus às dèidh sin air an daingneachadh le Riaghaltas na h-Alba nas fhaide air adhart ann an 2011.

FUTURE

Implementation of the National Gaelic Language Plan commenced in 2007-08, and the Gaelic Language Plans of 17 public bodies have been approved by the Bòrd to 31 March 2011. The number of Public Body Language Plans currently in preparation is 27. Notices requiring the preparation of plans will be issued in 2011-12 to 4 further public bodies.

During the coming year, the Bòrd will carry out a wide range of developmental activities to deliver the National Gaelic Language Plan and the Scottish Government's objectives for the language, working with Gaelic organisations and public bodies and delivering the Action Plan "Ginealach Ùr na Gàidhlig". It will also prepare a new National Gaelic Language Plan to cover the 5 year period starting on 1 April 2012. 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, and will actively work to develop the educational facilities available to children in the pre-school years.

In April 2010, the Bòrd published an 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 reprioritised 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 until March 2012.

Bòrd na Gàidhlig has been advised by its sponsor division, the Scottish Government Culture and Digital Directorate, Culture Division, that the level of main Grant-in-Aid support in 2011-12 will be reduced by 5.7% to £5.100m (2010-11 - £5.409m). Funding levels for the years after 2011-12 have still to be determined, and will become known once funding arrangements for that year and subsequent periods have been determined by the Scottish Government later in 2011.



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 sàbhaidhean èifeachdais a chomharrachadh agus cuideachd 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 ath-structaradh obrachaidh air 1 Dàmhair 2009, agus luchd-obrach a bharrachd fhadth gus na dreuchdan ùra a chaidh a chruthachadh a lìonadh. Chuireadh crìoch air an ath-structaradh ann an 2010-11 le fastadh a' Cheannaird a chaidh an dreuchd san t-Sultain 2010. Chaidh luchd-obrach a bharrachd fhadth às dèidh 31 Màirt 2011 gus obair leasachaidh tràth-bhliadhnaichean a ghabhail os làimh, a' toradh ann an leudachadh air stèidheachd a' Bhùird.

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 recruited additional staff to fill the new posts created. The re-structuring was completed in 2010-11 with the recruitment of a Ceannard who took up the post in September 2010. Additional staff were recruited subsequent to 31 March 2011 to undertake early years pre-school development work resulting in an expansion of the Bòrd establishment.

Seilbhean Calpa Na Bliadhna Capital Investments In Year

Chuir Bòrd na Gàidhlig £46,851 (2009 - £12,965) an seilbh ann an so-mhaoin shuidhichte rè na bliadhna. B' e na prìomh shùimean a bha air an cur ris sa bhliadhna:

Bòrd na Gàidhlig invested £46,851 (2009 - £12,965) in fixed assets during the year. The main additions in year were:

	2011 £	2010 £	
Uidheam Oifis	7,671	1,633	Office Equipment
Tàmh-àirneis	19,319	1,341	Fixtures and Fittings
Uidheam Coimpiutair	19,861	9,991	Computer Equipment

Tiodhlacan Agus Tabhartasan Carthannach Gifts And Charitable Donations

Cha deach tiodhlacan no tabhartasan carthannach a thoirt do Bhòrd na Gàidhlig sa bhliadhna (2010 – Neoni).

⋮

There have been no gifts or charitable donations made to Bòrd na Gàidhlig for the year (2010 – Nil).

Call, pàighidhean sònraichte agus dubhadh às Losses, Special Payments And Write Offs

Cha robh call, pàighidhean sònraichte no dubhadh às sa bhliadhna (2010 – Neoni).

⋮

There were no losses, special payments, or write offs in the year (2010 – Nil).

Tachartasan Co-Cheangailte Ri Dàta Pearsanta Personal Data Related Incidents

Cha robh tachartasan co-cheangailte ri dàta pearsanta sa bhliadhna (2010 – Neoni).

⋮

There were no personal data related incidents during the year (2010 – Nil).



Neo-Làthaireachd Tinneis Sickness Absence

Bha neo-làthaireachd tinneis ann de 89 latha rè na bliadhna gu 31 Màrt 2011 (2010 – 85 latha), a' riochdachadh 2.54% (2010 – 3.41%) den àireamh iomlan de làithean obrach.

Sickness absence during the year to 31 March 2011 was 89 days (2010 – 85 days), representing 2.54% (2010 – 3.41%) of the total number of working days.

Poileasaidh Pàigheadh Sholaraichean Supplier Payment Policy

Tha e na phoileasaidh aig Bòrd na Gàidhlig na solaraichean uile a phàigheadh an taobh a-staigh 30 latha obrach bho àm a' chunntais fhaotainn ann an co-rèir ri a phoileasaidh, a tha air fhiosrachadh do luchd-obrach a bhios a' làimhseachadh pàighidhean sholaraichean agus air fhiosrachadh do sholaraichean fhèin mar a dh'ìarrar. Tha Bòrd na Gàidhlig a' coinneachadh nan riathanasan a tha air an cur sios 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 2.5 latha an ùine chuibheasach rè na bliadhna airson luchd-fiach a phàigheadh (2010 – 2 latha).

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 2.5 days (2010 – 2 days).

Targaidean Ionmhasail

Financial Targets

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 2010-11 bha an suidheachadh mar a leanas:

Bòrd na Gàidhlig is required to operate within the financial allocation determined by Scottish Ministers for the year. In 2010-11 the position was as follows:

Tabhartas-gus-Cuideachadh	2010-11		Easaonta Variance	Grant-in-Aid
	Fior Outturn	Riarachadh Allocation		
	£m	£m	£m	
Prìomh Thabhartas-gus-Cuideachadh (tabhartas teachd-a-steach)	0.887	1.100	-0.213	Core Grant-in-Aid (revenue grant)
Maoineachadh do leasachadh na Gàidhlig	3.427	3.039	0.388	Funds for Gaelic development
Maoin Buileachaidh na Gàidhlig	1.113	1.400	-0.287	Gaelic Language Implementation Fund
Iomlan	5.427	5.539	-0.112	Total

Tabhartas-gus-Cuideachadh	2009-10		Easaonta Variance	Grant-in-Aid
	Fior Outturn	Riarachadh Allocation		
	£m	£m	£m	
Prìomh Thabhartas-gus-Cuideachadh (tabhartas teachd-a-steach)	1.065	1.100	-0.035	Core Grant-in-Aid (revenue grant)
Maoineachadh do leasachadh na Gàidhlig	3.069	2.959	0.110	Funds for Gaelic development
Maoin Buileachaidh na Gàidhlig	1.190	1.400	-0.210	Gaelic Language Implementation Fund
Iomlan	5.324	5.459	-0.135	Total

Chaidh easaontaidhean bhon riarachadh a dheasbad leis an roinn urrasachd (Roinn Cultair Buidheann-stiùiridh Didseatach is Cultair Riaghaltas na h-Alba) tro agus às dèidh na bliadhna ionmhasail agus fhuair aonta mar a bha iomchaidh mu choinneamh easaonta sam bith.

Variations from allocation were discussed with the sponsor division (Scottish Government Culture and Digital Directorate, Culture Division) during and after the financial year and approval obtained as necessary for any variations.



Com-Pàirteachadh Luchd-Obrach Employee Involvement

Tha fiosrachadh mun bhuidheann, na daoine a th' ann agus a ghnòthaich, air a chumail ris an luchd-obrach tro raon de ghnìomhachdan, a' gabhail a-steach coinneamhan cunbhalach luchd-obrach agus brathan ullachaidh bho àrd-mhanaidsearan agus làthaireachd aig seiminearan is co-làbhairtean.

Tha ro-innleachd trèanaidh is leasachaidh aig Bòrd na Gàidhlig don luchd-obrach uile. Tha an ro-innleachd a' cur taic ri liubhairt air dealas Bhòrd na Gàidhlig a thaobh cumail suas agus leasachadh èifeachdas na h-obrach aige. Tha an ro-innleachd gu h-àraid a' toirt dlùth-àire do phrìomhachasan Bhòrd na Gàidhlig fhèin, mar a tha air am mìneachadh sa Phlana Chorporra agus do fheumalachdan leasachaidh buill luchd-obrach fa leth.

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

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

Fastadh Dhaoine Ciorramach Employment of Disabled People

Tha Bòrd na Gàidhlig a' dèanamh cinnteach gum faigh tagraichean ciorramach uile a tha a' coileanadh nan slatan-tomhais as lugha a tha air an sanasachadh airson dreuchd, cuireadh gu agallamh. Thathar a' dèanamh cinnteach gum faigh tagraichean ciorramach cothrom a bhith air am breithneachadh air an comasan còmhla ris gach neach eile. Tha cothroman gan cur an làthair san dòigh cheudna do bhuill luchd-obrach a tha ciorramach, mar a tha do chàch gus an cuideachadh ann an leasachadh an dreuchd-beatha. Bidh gach oidhirp air a chur an gnìomh gus daoine a chumail, a tha air fàs ciorramach. Faodar seo a dhèanamh tro sholarachadh uidheam iomchaidh no tro thairgsinn dhòighean obrach eadar-dhealaichte.

Bòrd na Gàidhlig ensures that all disabled applicants who meet the minimum advertised criteria for a job vacancy will be invited to interview. Disabled candidates are guaranteed the chance to be judged along with everyone else on their abilities. Opportunities are made available equally to disabled members of staff as to others to assist in their career development. Every effort will be made to retain people who have become disabled. This may be done through supplying appropriate equipment or offering different work patterns.

Co-ionannachd Chothroman Agus Iomadachd Equal Opportunities and Diversity

Mar Bhuidheann Poblach Neo-Roinneil Gnìomhach de Riaghaltas na h-Alba, tha Bòrd na Gàidhlig a' cumail ri poileasaidh Riaghaltas na h-Alba a thaobh co-ionannachd chothroman. Thathar a' dèiligeadh le luchd-obrach Bhòrd na Gàidhlig ann an seagh co-ionnan, neo-ar-thaing an gnè, inbhe phòsta, aois, cinneadh, tùs cinneachail, claonadh gnèitheasach, ciorram no creideamh. Tha Bòrd na Gàidhlig dealasach a thaobh meudachadh air iomadachd an luchd-obrach an taobh a-staigh na buidhne gus muinntir na h-Alba a riochdachadh, agus a' cur luach deimhinneach air diofar bheachdan is sgilean an luchd-obrach uile, a' dèanamh làn fheum dhiubh sin na dhleastanas obrach.

As an Executive Non-Departmental Public Body of the Scottish Government, Bòrd na Gàidhlig adheres to the Scottish Government policy on equal opportunities. All Bòrd na Gàidhlig staff are treated equally irrespective of their sex, marital status, age, race, ethnic origin, sexual orientation, disability or religion. Bòrd na Gàidhlig is committed to increasing the diversity of staff within the organisation to reflect the people of Scotland, and to valuing positively the different perspectives and skills of all staff and making full use of these in its work.

Cùisean Àrainneachdail Environmental Matters

'S e dleastanas Bhòrd na Gàidhlig a bhith ag adhartachadh na Gàidhlig, agus tha e a' strì ann an com-pàirteachas le Riaghaltas na h-Alba, muinntir na h-Alba agus na buidhnean Gàidhlig, ri inbhe a' chànain fheabhasachadh. Tha an obair seo a' còmhdach gach sgìre ann an Alba agus a' cur gu mòr ri beatha chultarach agus foghlam na h-Alba. Tha Bòrd na Gàidhlig dealasach a thaobh nan targaidean àrainneachdail uile a choinneachadh, agus coileanadh man coinneamh a libhrigeadh ann an aithisg gach bliadhna.

Bòrd na Gàidhlig's core work is to promote Gaelic, and it strives in partnership with the Scottish Government, the people of Scotland and the Gaelic organisations to improve the status of the language. This work covers all areas of Scotland and makes a significant contribution to Scottish cultural life and education. Bòrd na Gàidhlig is committed to meeting all environmental targets and to report performance against these each year.



Aonadh Airgid Na h-Eòrpa European Monetary Union

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.

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.

Fastadh Luchd-Sgrùdaidh Appointment of Auditors

Fo Achd Ionmhas Poblach is Cunntachalchd (Alba) 2000, tha luchd-sgrùdaidh Bhòrd na Gàidhlig air am fastadh leis an Àrd-neach-sgrùdaidh agus chaidh Sgrùdadh Alba fhastadh ann an 2006 mar Sgrùdaire Bhòrd na Gàidhlig bhon taobh a-muigh airson nam bliadhnan ionmhasail 2007 - 2011. Chaidh fhiosrachadh don Bhòrd gu bheil Sgrùdadh Alba gu bhith a' leantainn air adhart mar sgrùdairean airson còig bliadhna eile an dèidh 2011.

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 Bòrd has been advised that Audit Scotland are to continue as its auditors for a further five year period after 2011.

Fhuair an luchd-sgrùdaidh ìocadh den t-sùim £13,000 (2010 - £13,840) mu choinneamh seirbheisean sgrùdaidh reachdail airson na bliadhna ionmhasail 2010-11.

The auditors were remunerated to the sum of £13,000 (2010 - £13,840) in respect of statutory audit services for the financial year 2010-11.

Sgaoileadh Fiosrachadh Do Luchd-Sgrùdaidh Disclosure of Information To Auditors

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 reusanta a ghabhail as còir a ghabhail gus eòlas a chur air fiosrachadh sgrùdaidh iomchaidh sam bith, agus daingneachadh gu bheil luchd-sgrùdaidh a' Bhùird mothachail don fhiosrachadh sin.

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.

Cùisean Riaghlaidh Corporra Corporate Governance Matters

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

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.

Modhan Strì Eadar Com-Pàirtean Conflicts of Interest Procedures

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 gheibhear e air làrach-lìn a' Bhùird.

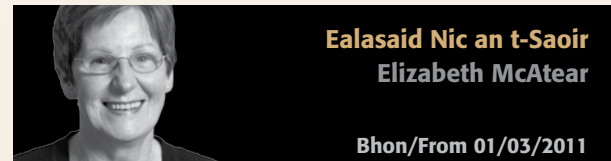
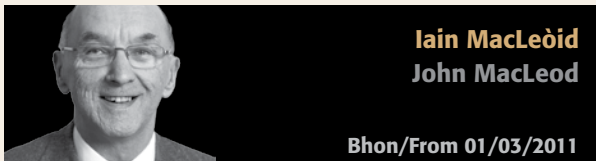
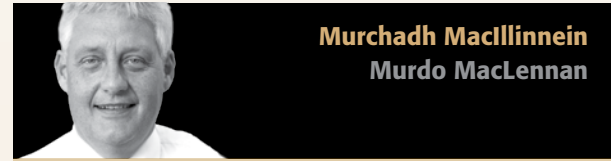
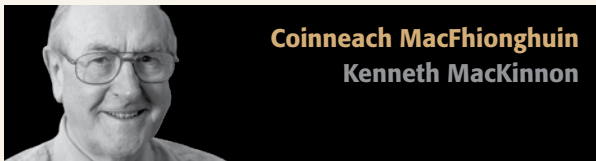
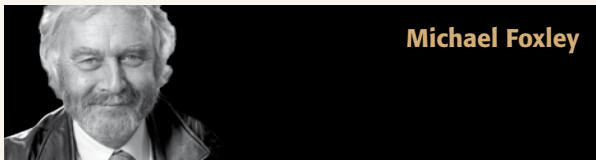
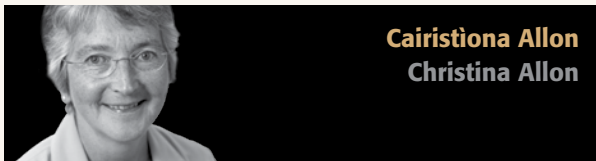
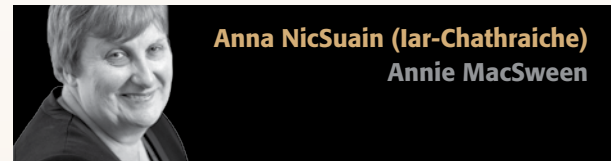
Aig Coinneamhan Bùird no Comataidh, feumar com-pàirt fhollaiseachadh aig toiseach na coinneimh. Ann an suidheachadh sa bheil com-pàirt aig ball den Bhòrd no ball den luchd-obrach ann an cùis sam bith, tha riatanas orra an com-pàirt sin a chur am follais agus a' choinneamh fhàgail, gun a bhith a' gabhail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

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.



Buill a' Bhùird Bòrd Members



COMATAIDH SGRÙDAIDH

Murchadh MacIlinnein
Cairistiona Allon
Alasdair MacLeòid

COMATAIDH ÌOCAIDH

Iain A MacAoidh (gu 31 Lùnastal 2010)
Rob Dunbar
Micheal Foxley
Iain Caimbeul (bho 15 Màrt 2011)

AUDIT COMMITTEE

Murdo MacLennan
Christina Allon
Alasdair MacLeod

REMUNERATION COMMITTEE

John A MacKay (until 31 August 2010)
Rob Dunbar
Michael Foxley
Iain Campbell (from 15 March 2011)

Sgioba Stiùiridh 2010-11 Management Team 2010-11

Iain A MacAoidh
(Ceannard bho 1 Sultain 2010)

Dòmhnall Màrtainn
(Àrd-Sgioba Taic eadar-amail agus Oifigear Cunntachail
gu 31 Lùnastal 2010)

Ùisdean D MacIlinnein
(Àrd-Sgioba Taic eadar-amail gu 31 Lùnastal 2010)

Jo Nic Dhòmhnail
(Àrd-Sgioba Taic eadar-amail gu 31 Lùnastal 2010)

Daibhidh Boag
(Leasaiche Cleachdadh Cànan)

Sandaidh Jones
(Leasaiche Ionmhais & Seirbheisean Corporra gu
11 Ògmhios 2010)

Màiri Nic Ille Mhaoil
(Leasaiche Foghlaim & Ionnsachaidh bho
22 Samhain 2010)

Rosemary Nic a' Bhàird
(Leasaiche Foghlaim & Ionnsachaidh gu
18 Ògmhios 2010)

Rè na bliadhna, lean an Àrd-Sgioba Taic Eadar-amail, a chuireadh an dreuchd ann an 2009-10, air adhart a' solarachadh taic àrd-stiùiridh mu choinneamh buileachadh Plana Cànan Nàiseanta Gàidhlig agus atharrachaidhean san amharc na structar agus na obair a stiùireadh. Bha trìùir bhall san Sgioba, Dòmhnall Màrtainn (Oifigear Cunntachail), Ùisdean D MacIlinnein agus Jo NicDhòmhnail.

Chaidh Iain A MacAoidh fhastadh mar Cheannard air 14 Ògmhios 2010 agus thòisich e na dhreuchd air 1 Sultain 2010.

John A MacKay
(Ceannard from 1 September 2010)

Donald Martin
(Interim Senior Support Team and Accountable
Officer until 31 August 2010)

Hugh D MacLennan
(Interim Senior Support Team until 31 August 2010)

Jo MacDonald
(Interim Senior Support Team until 31 August 2010)

David Boag
(Head of Gaelic Usage)

Sandaidh Jones
(Head of Finance & Corporate Services until
11 June 2010)

Mary MacMillan
(Head of Education & Learning from
22 November 2010)

Rosemary Ward
(Head of Education & Learning until 18 June 2010)

During the year the Interim Senior Support Team, which was appointed in 2009-10, continued to provide senior management support for the implementation of the National Gaelic Language Plan 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.

John A MacKay was appointed on 14 June 2010 as Ceannard and he took up the post on 1 September 2010.



Comataidhean a' Bhùird Bòrd Committees

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 ùine àbhaisteach san dreuchd aig ball neo-ghnìomhach den Bhòrd, ged a dh'fhaodadh fad dreuchdan a bhith air atharrachadh gus leantailchd 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 shireadh 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 trìuir 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 dìomhaireachd. 'S e adhbhar a' Chomataidh Sgrùdaidh a bhith a' cumail sùil air agus ag ath-bhreithneachadh 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 trìuir bhall den Bhòrd agus Iain Caimbeul sa Chathair (b' àbhaist Iain A MacAoidh a bhith sa Chathair). Bidh e a' coinneachadh dà uair sa bhliadhna aig a' char as lugha, mar a dh'àithneas 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 thathar 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 ìocadh luchd-obrach.

Iain A MacAoidh
Oifigear Cunntachail
21 Ògmhios 2011

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 Iain Campbell (formerly chaired by John A MacKay). It meets at least twice in each year, 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.

John A MacKay
Accountable Officer
21 June 2011

Aithisg Ìocaidh Remuneration Report

NEO-SGRÙDAICHTE

Tha Iain Caimbeul ann an cathair a' Chomataidh Ìocaidh. Tha Rob Dunbar agus Micheal Foxley nam ball den chomataidh.

Tha a' Chomataidh Ìocaidh ag aontachadh irean tuarastail an luchd-obrach ann an co-rèir ri Poileasaidh Pàighidh na Roinne Poblach aig Riaghaltas na h-Alba airson Sùimean Pàighidh Luchd-obrach. Tha a' Chomataidh cuideachd a' daingneachadh mholaidhean pàighidh co-cheangailte ri coileanadh don luchd-obrach, àrd-sgioba stiùiridh agus an Ceannard.

Tha luchd-obrach Bhòrd na Gàidhlig air an ìocadh le structar pàighidh is rangachaidh stèidhichte air sgèilichean pàighidh a dh'obraicheadh a-mach le Riaghaltas na h-Alba. Tha seo a' solarachadh uidheamachd chruaidh, chothromach agus fhosgarr airson a bhith a' measadh, a' daingneachadh agus a' stiùireadh adhartas tuarastail tro na h-irean, stèidhichte air ìrean coileanaidh a' Bhùird agus dhaoine fa leth. Tha am Bòrd co-shìnte ri Riaghaltas na h-Alba airson adhbharan pàighidh, agus tha sùimean Pàighidh air an làimhseachadh fon phròiseas do "buidhnean nas lugha".

UNAUDITED

Iain Campbell chairs the Remuneration Committee. The committee members are Rob Dunbar and Michael Foxley.

The Remuneration Committee approves the salary levels of the staff in terms of the Scottish Government Public Sector Pay Policy for Staff Pay Remits. It further determines performance related pay proposals for the staff, senior management team and Ceannard.

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

SGRÙDAICHTE AUDITED

	2011 Iomlan Total £'000	2010 Iomlan Total £'000	
Ìocadh Buill a' Bhùird			Remuneration of Bòrd Members
Ìocadh / Cisean:			Remuneration / Fees:
Cathraiche – A. MacCarnaig	19	19	Cathraiche – A. Cormack
Buill eile	47	54	Other members
	66	73	

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

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



BUILL DEN BHÒRD BÒRD MEMBERS

	Ìocadh		
	Remuneration		
	2011	2010	
	£	£	
Art MacCarraig	18,600	18,600	Arthur Cormack
Rob Dunbar	6,200	6,200	Rob Dunbar
Micheal Foxley	6,200	6,200	Michael Foxley
Iain A MacAoidh (gu 31 Lùnastal 2010)	2,583	6,200	John A MacKay (to 31 August 2010)
Alasdair MacLeòid	6,200	6,200	Alasdair MacLeod
Anna NicSuain	6,200	6,200	Annie MacSween
Cairistiona Allon	6,200	6,200	Christina Allon
Sandaidh Jones (gu 25 Faoilleach 2010)	-	4,769	Sandaidh Jones (to 25 January 2010)
Coinneach MacFhionghuin	6,200	6,200	Kenneth MacKinnon
Murchadh MacIlinnein	6,200	6,200	Murdo MacLennan
Ealasaid Nic an t-Saoir (fastadh 1 Màrt 2011)	517	-	Elizabeth McAtear (appointed 1 March 2011)
Iain Caimbeul (fastadh 1 Màrt 2011)	517	-	Iain Campbell (appointed 1 March 2011)
Iain MacLeòid (fastadh 1 Màrt 2011)	517	-	John MacLeod (appointed 1 March 2011)
	66,134	72,969	

Chan eil peinnean an lùib dreuchdan buill a' Bhùird.

Bòrd member appointments are not pensionable.

ÌOCADH A' CHATHRAICHE REMUNERATION OF CATHRAICHE

	2011		2010		
	Tuarastal	Buannachdan neo-ionmhasail	Tuarastal	Buannachdan neo-ionmhasail	
	Salary	Benefits in Kind	Salary	Benefits in Kind	
	£'000	£'000	£'000	£'000	
Cathraiche					Cathraiche
A. MacCarraig	15 - 20	-	15 - 20	-	A. Cormack

ÌOCADH CEANNAIRD AGUS ÀRD-SGIOBA STIÙIRIDH

REMUNERATION OF CEANNAIRD AND SENIOR MANAGEMENT TEAM

	2011	2011	2010	2010	
Buill den Àrd-Sgioba Stiùiridh	Tuarastal Salary £'000	Buannachdan ne-ionmhasail (gun £100 as fhaisge) Benefits in kind (to nearest £100)	Tuarastal Salary £'000	Buannachdan ne-ionmhasail (gun £100 as fhaisge) Benefits in kind (to nearest £100)	Senior Management Team Member
Iain A. MacAoidh (Ceannard bho 1 Sultain 2010)	35 – 40 (65 – 70 co-ionnan ri bliadhna slàn) (65 – 70 full year equivalent)	-	-	-	John A MacKay (Ceannard from 1 September 2010)
Dòmhnall Màrtainn (Oifigear Cunntachail bho 21 Iuchair 2009 gu 31 Lùnastal 2010))	15 – 20	-	35 – 40	-	Donald Martin (Accountable Officer from 21 July 2009 until 31 August 2010)
Sandaigh Jones (Leasaiche Ionmhais & Seirbheisean Corporra) (bho 25 Faoilleach 2010 gu 11 Ògmhios 2010)	5 – 10 (40 – 45 co-ionnan ri bliadhna slàn) (40 – 45 full year equivalent)	£1,100 (àite-fuirich) (accommodation)	-	-	Sandaigh Jones (Head of Finance & Corporate Services) (from 25 January 2010 until 11 June 2010)
Daibhidh Boag (Leasaiche Cleachdadh Cànanain)	45 -50	-	-	-	David Boag (Head of Gaelic Usage)
Màiri Nic Ille Mhaoil (Leasaiche Foghlaim & Ionnsachaidh) (bho 22 Samhain 2010)	15 – 20 (40 – 45 co-ionnan ri bliadhna slàn) (40 – 45 full year equivalent)	-	-	-	Mary MacMillan (Head of Education & Learning) (from 22 November 2010)
Rosemary Nic a' Bhàird (Ceannard an Gníomh gu 24 Ògmhios 2009) (Leasaiche Foghlaim & Ionnsachaidh bho 1 Lùnastal 2009 gu 18 Ògmhios 2010)	15 – 20 (50 – 55 co-ionnan ri bliadhna slàn) (50 – 55 full year equivalent)	£1,100 (càr) (motor car)	10 - 15 (55 – 60 co-ionnan ri bliadhna slàn) (55 – 60 full year equivalent)	£4,000 (càr) (motor car)	Rosemary Ward (Acting Ceannard to 24 June 2009) (Head of Education & Learning from 1 August 2009 to 18 June 2010)

Cha robh Ceannard an dreuchd gu 31 Lùnastal 2010. Chaidh Àrd-Sgioba Taic Eadar-amail fhastadh air 7 Iuchair 2009, agus comasan a' Bhùird a thaobh buileachadh Plana Cànanain Nàiseanta Gàidhlig a leudachadh agus atharrachaidhean san amharc ann an structar agus modhan obrachaidh na buidhne a stiùireadh chun an ama a bhiodh Ceannard air fhastadh don dreuchd. Bha trìuir san sgioba – Dòmhnall Màrtainn, Ùisdean D MacIlinnein, agus Jo NicDhòmhnaill.

Until 31 August 2010 there was no Ceannard in post. An Interim Senior Support Team, appointed on 7 July 2009, was put in place to increase the Bòrd's capacity to implement the National Gaelic Language Plan and to supervise planned changes in its structure and operations until a Ceannard was appointed. The Team comprised three members - Donald Martin, Hugh D MacLennan, and Jo MacDonald.

Ghabh Dòmhnall Màrtainn dreuchd mar Oifigear Cunntachail os làimh gu 31 Lùnastal 2010 agus tha a chuid ìocaidh, air bunait làitheil, air fhoilseachadh gu h-àrd.

Donald Martin acted as Accountable Officer until 31 August 2010 and his remuneration, which was on a daily rate, is disclosed above.

Bha Ùisdean D MacIlinnein agus Jo NicDhòmhnaill an dreuchd air bunait cunnraidheil agus tha na pàighidhean dhaibhsan a thaobh dleastanasan Àrd-Sgioba Taic Eadar-amail mar a leanas:

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:

	2011 Cisean agus Cosgaisean £'000	2010 Cisean agus Cosgaisean £'000	
	Fees and Expenses £'000	Fees and Expenses £'000	
Ùisdean D MacIlinnein	25 - 30	45 - 50	Hugh D MacLennan
Jo NicDhòmhnaill	15 - 20	35 - 40	Jo MacDonald

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

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

Dòmhnall Màrtainn:	£400 san latha	Donald Martin:	£400 per day
Ùisdean D MacIlinnein:	£500 + VAT san latha	Hugh D MacLennan:	£500 + VAT per day
Jo NicDhòmhnaill:	£400 san latha	Jo MacDonald:	£400 per day

LÀN-CHÒIR AIR PEINNSEAN LE BUILL A' BHÙIRD, AN CEANNARD AGUS AN ÀRD-SGIOBA STIÙIRIDH

Tha am Bòrd a' cur an gnìomh sgeama shochairlean minichte mar bhuidheann a tha ceadaichte fo Mhaoin Peinnein Chomhairle na Gàidhealtachd, le so-mhaoinean air an cumail ann am maoin fa leth fo rianachd urrasairean (nota 12 de na h-aithrisean ionmhasail).

Tha FReM ag iarraidh sgaoileadh 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 gu 31 Lùnastal 2010. Rè an ama sin, 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. Anns an Àrd-Sgioba Taic bha Dòmhnall Màrtainn, a bha a' coileanadh dreuchd Oifigear Cunntachail gu 31 Lùnastal 2010, Ùisdean D MacIlleinn agus Jo NicDhòmhnaill.

Anns an Àrd-Sgioba Stiùiridh a bha an dreuchd bho 1 Sultain 2010 gu 31 Màrt 2011, bha Iain A MacAoidh (Ceannard agus Oifigear Cunntachail) Daibhidh Boag (Leasaiche Cleachdadh Cànan), agus Màiri Nic Ille Mhaoil (Leasaiche Foghlaim & Ionnsachaidh) (bho 22 Samhain 2010). Bha iad sin uile nam buill de Sgeama Peinnein Comhairle na Gàidhealtachd.

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 12 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.

Until 31 August 2010 there was no Ceannard in post. During that period the duties of the 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. The Interim Senior Support Team comprised Donald Martin, who served as Accountable Officer until 31 August 2010, Hugh D MacLennan and Jo MacDonald.

The Senior Management Team in place during the period from 1 September 2010 to 31 March 2011 comprised John A MacKay (Ceannard and Accountable Officer) David Boag ((Leasaiche Cleachdadh Cànan), and Mary MacMillan (Leasaiche Foghlaim & Ionnsachaidh) (from 22 November 2010). All of these were members of the Highland Council Pension Scheme.



BALL DEN ÀRD-SGIOBA STIÙRIDH SENIOR MANAGEMENT TEAM MEMBER

	Fàs ann am Peinnean aig 31/03/11 agus Cnap Airgid Co-cheangailte Bannan de £5,000	Fior mheudachadh ann am Peinnean agus Cnap Airgid aig Aois Peinnein Bannan de £2,500	CETV aig 31/03/11	CETV aig 31/03/10	Fior mheudachadh ann an CETV	
	Accrued Pension as at 31/03/11 and Related Lump Sum Bandings of £5,000	Real Increase in Pension and Related Lump Sum at Pension Age Bandings of £2,500	£'000	£'000	£'000	
	CETV at 31/03/11	CETV at 31/03/10	£'000	£'000	Real Increase in CETV	
	£'000	£'000	£'000	£'000	£'000	
Iain A MacAoidh (Ceannard bho 1 Sultain 2010)	0 - 5	(a)	1	n/a	n/a	John A MacKay (Ceannard from 1 September 2010)
Dòmhnall Màrtainn (Oifigear Cunntachail bho 21 Iuchair 2009 gu 31 Lùnastal 2010)	(b)	(b)	(b)	(b)	(b)	Donald Martin (Accountable Officer from 21 July 2009 until 31 August 2010)
Sandaigh Jones (Leasaiche Ionmhais & Seirbheisean Corporra)(bho 25 Faoilleach 2010 gu 11 Ògmhios 2010)	(a)	(a)	(a)	(a)	(a)	Sandaigh Jones (Head of Finance & Corporate Services) (from 25 January 2010 until 11 June 2010)
Daibhidh Boag (Leasaiche Cleachdadh Cànan)	0 - 5	(a)	7	1	2	David Boag (Head of Gaelic Usage)
Màiri Nic Ille Mhaoil (Leasaiche Foghlaim & Ionnsachaidh) (bho 22 Sultain 2010)	0 - 5	(a)	2	n/a	n/a	Mary MacMillan (Head of Education & Learning) (from 22 November 2010)
Rosemary Nic a' Bhàird (Leasaiche Foghlaim & Ionnsachaidh bho 1 Lùnastal 2009 gu 18 Ògmhios 2010)	(a)	(a)	(a)	(a)	(a)	Rosemary Ward (Head of Education & Learning from 1 August 2009 to 18 June 2010)

(a) Cha d' fhuair eadh am fiosrachadh seo bhon chlàireach laghail agus chan eil e ri fhaotainn gu làithreach.

(b) Cha robh an neach-obrach seo na bhall den sgeama peinnein.

(a) This information was not obtained from the actuaries and is not currently available.

(b) This employee was not a member of the pension scheme.

Chan eil fiosrachadh co-cheangailte ri Fior Mheudachadh ann an CETV ach a' beantainn ri buill den sgeama peinnein, a bha an dreuchd aig toiseach agus deireadh na bliadhna ionmhais.

Information relating to Real Increase in CETV is applicable only to members of the pension scheme who were in post at both the commencement and end of the financial year.

BUANNACHDAN CLUAINIS

Do bhuill a tha a' dol a-steach don sgeama peinnein às dèidh 1 Giblean 2009, tha buannachdan a' fàs aig reata de aon trì-fheadamh den tuarastal pheinneanach airson gach bliadhna seirbheis, le ùmhlachd do uas-mheud de 40 bliadhna. Cha bhi iad a' faighinn cnap airgid ge-tà gun cheist, ach bidh iad airidh air pàirt dem peinnean bliadhnail fhaighinn mar chnap airgid aig àm leigeil dhiubh an dreuchd.

Bidh buill a chaidh a-steach don sgeama peinnein ro 1 Giblean 2009 a' cruinneachadh buannachdan aig reata de aon dà-fhiceadamh den tuarastal peinneanach airson gach bliadhna seirbheis, le ùmhlachd do uas-mheud de 40 bliadhna, còmhla ri cnap airgid de trì uimhir am peinnean.

LUACHAN GLUASAD CO-IONNAN RI AIRGEAD

Tha luach gluasaid co-ionnan ri airgead (CETV) mar an luach calpaichte air a mheasadh le clèireach-cùirte a thaobh buannachdan sgeama peinnein, air an cruinneachadh le ball gu aon àm sònraichte. Tha na buannachdan air an luachadh mar bhuannachdan a' bhuill, agus peinnean neach-cèile tuiteamais a tha ri phàigheadh bhon sgeama. Tha CETV mar phàigheadh bho sgeama peinnein no bho rèiteachadh gus buannachdan peinnein a thèarainn ann an sgeama peinnein no rèiteachadh eile, nuair a dh'fhàgas am ball sgeama agus a' roghnaicheas e na buannachdan air an cruinneachadh sa chiad sgeama a ghluasad. Tha na figearan peinnein, a tha air an taisbeanadh, co-cheangailte ris na buannachdan a tha an neach fa leth air a chruinneachadh mar thoradh air ballrachd iomlan sa sgeama peinnein, chan e dìreach an t-seirbheis ann an àrd-suidheachaidh ris a bheil foillseachadh a' beantainn.

FÌOR MHEUDACHADH ANN AN CETV

Tha seo a' nochdadh a' mheudachaidh ann an CETV a tha maoinichte gu h-èifeachdach leis an neach-fastaidh. Tha e a' gabhail a-steach tabhartasan air am pàigheadh leis an neach-obrach (a' gabhail a-steach luach bhuannachdan sam bith air an gluasad bho sgeama peinnein no rèiteachadh eile) agus a' cleachdadh factaran luachaidh margaidh coitcheann airson toiseach is deireadh an ama, ach chan eil e a' gabhail a-steach meudachadh ann am peinnean cruinnichte mar thoradh air atmhorachd.

Air aontachadh leis a' Bhòrd air 21 Ògmhios 2011.
Air a shoidhnigeadh às leth a' Bhùird

Iain A MacAoidh
Oifigear Cunntachail
21 Ògmhios 2011



RETIREMENT BENEFITS

For members joining the pension scheme after 1 April 2009, benefits accrue at the rate of one-sixtieth of pensionable salary for each year of service, subject to a maximum of 40 years. They do not receive an automatic lump sum, however, they will be entitled to commute part of their annual pension for a lump sum on retirement.

Members joining the pension scheme before 1 April 2009 accrue benefits at the rate of one-fortieth of pensionable salary for each year of service, subject to a maximum of 40 years, together with a lump sum of three times the pension.

CASH EQUIVALENT TRANSFER VALUES

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

REAL INCREASE IN CETV

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

Approved by the Bòrd on 21 June 2011.
Signed on behalf of the Bòrd

John A MacKay
Accountable Officer
21 June 2011





Aithris Dleastanasan An Oifigeir Chunntachail

Statement of Accountable Officer's Responsibilities

Fo Earrann 8 de Achd na Gàidhlig (Alba) 2005, tha riathanas 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 ionmhais, agus air teachd-a-steach is caiteachas, buannachdan is call is sruthan airgid aithnichte iomlan airson na bliadhna ionmhais.

Ann an ullachadh nan aithrisean ionmhasail, feumaidh an t-Oifigeir Cunntachail gèilleadh do riathanasan Leabhar-làimhe Aithriseachd Ionmhasail an Rìghaltais, 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 riathanasan 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 ìrean cunntasachd buntainneach mar a tha air am mìneachadh le Leabhar-làimhe Aithriseachd Ionmhasail an Rìghaltais 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 Iain A MacAoidh ainmeachadh mar Oifigeir Cunntachail a' Bhùird bho 1 Sultain 2010, leis an Oifigeir Cunntachail airson Cultar, Cùisean air an Taobh A-Muigh agus Turasachd aig Rìghaltas na h-Alba.

Tha a dhleastanasan buntainneach mar Oifigeir 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 Oifigeir Chunntachail airson iomchaidheachd agus cunbhalachd nan ionmhasan poblach do bheil iad cunntachail, a thaobh clàran ceart a chumail agus so-mhaoin a' Bhùird a dhìon.

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 John A MacKay as Accountable Officer for the Bòrd with effect from 1 September 2010.

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.

Aithris air In-Smachd

Statement on Internal Control

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 stèidheachadh 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 dleasan a tha air an sònrachadh dhomh.

Thug an t-Oifigear Cunntachail a bh' ann suas a dhreuchd air 31 Lùnastal 2010. Thòisich mise nam dhreuchd mar Oifigear Cunntachail air 1 Sultain 2010.

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 poileasaidhean, amasan agus cinn-uidhe na buidhne a choileanadh; 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' bhuidhne a bhiodh aca nan tigeadh iad gu buil; agus gus dèiligeadh leotha gu gnothaicheil, gu h-èifeachdach agus gu h-eaconamach.

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 ceased to hold the position on 31 August 2010. I commenced my appointment as Accountable Officer on 1 September 2010.

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.



Tha an siostam in-smachd air a bhith na àite airson na bliadhna gu 31 Màrt 2011 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 riathanasan 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 mhìneachadh gu h-ìosal. 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 leis an Àrd-Sgioba Stiùiridh. Tha aithris air buileachadh phlanaichean gnìomha gus cunnart a làimhseachadh ga chur gu cunbhalach gun Chomataidh Sgrùdaidh agus chun a' Bhùird. Tha earrann air Cunnartan air a ghabhail a-steach do phlanaichean agus do mholaidhean 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 2009-10, air an ath-bhreithneachadh, air an ùrachadh agus air an aontachadh ann an 2010-11.

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 raon seo. Gu h-àraid, tha sinn air togail air builean a thàinig bhon obair stiùiridh cunnairt a chaidh a choileanadh ann an 2010-11 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 a chur chun a' Bhùird bho àm gu àm; agus

The system of internal control has been in place for the year ended 31 March 2011, 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 below. To manage and control significant risks, action plans, timescales and responsible managers are agreed. Risks Registers, including action plans, are maintained and periodically reviewed by the Senior Management Team. Implementation of action plans to manage risk is reported regularly to the Audit Committee and the Bòrd. 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 2009-10 have been reviewed, updated, and approved in 2010-11.

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 2010-11 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

- dèanamh cinnteach gum bi siostaman a' leantainn orra a' gabhail a-steach stiùireadh cunnairt do bhuileachaidhean maoinichaidh a' Bhùird agus do phròiseas planaich corporra iomlan a' Bhùird.

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. Leanaidh sinn air adhart a' cur chunnartan agus stiùireadh fo ath-bhreithneachadh agus tha leasachaidhean a bharrachd san amharc.

Tha obair an in-sgrùdaidh mar phàirt choileanta den t-siostam in-smachd. Bha an cunnradh airson solar seirbheis in-sgrùdaidh mu choinneamh na bliadhna ionmhasail seo air a choileanadh le TirArd MacKenzie. Ghabh TirArd MacKenzie an obair os làimh stèidhichte air anailis den chunnart don robh am Bòrd fosgailte. Thugadh aithisgean gu buil a bha a' còmhdach Smachdan Ionmhais a' Bhùird – Caiteachas, Bancadh, Ceannach, Buileachadh Tabhartais / Cunraidh, Gèilleadh do Phoileasaidhean HR, Gèilleadh don Luach as Fheàrr, Stiùireadh Cunnairt agus ath-bhreithneachaidhean bhon taobh a-muigh air dà bhuidheann 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

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 leis:

- na Manaidsearan an taobh a-staigh na buidhne, air a bheil dleastanas a thaobh am frèam in-smachd a leasachadh agus a chumail suas;
- an obair aig in-sgrùdairean, a bhios a' cur a-steach aithisgean cunbhalach gu Comataidh Sgrùdaidh a' Bhùird (a' gabhail a-steach beachd neo-eisimeileach is cothromach air comas is 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.

- 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 - Expenditure, Banking, Purchasing, Grant/Contract Awards, HR Policies Compliance, Best Value Compliance, Risk Management, and external reviews of two partner organisations. These include an opinion on the adequacy and effectiveness of the system of internal control, together with recommendations for improvements, which are being implemented by management.

REVIEW OF EFFECTIVENESS

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

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



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

- Ùrachadh air Clàr Stiùiridh Cunnairt
- Ath-sgrùdadh agus daingneachadh air Modhan is Poileasaidhean Ionmhasail, a' gabhail a-steach Poileasaidh Solarachaidh, Stiùireadh Cunnairt agus Freagairt, Aithris air an Luaich as Fheàrr, Crìochan Ùghdarras Ionmhasail Tiomnaichte agus Poileasaidhean Cunntasachd.

A' togail air na puingeann a thàinig am bàrr anns na h-Aithisgean In-Sgrùdaidh mu stiùireadh coileanaidh agus stiùireadh fiosrachaidh, tha am Bòrd a' leantainn air adhart gu frèam làidir sgrùdadh coileanaidh a leasachadh, a' cleachdadh Prìomh Chomharran Coileanaidh agus Ro-Innleachd Stiùireadh Fiosrachaidh. Fhuair taic IT bho Dhualchas Nàdair na h-Alba, a' gabhail a-steach cothrom air goireasan Feabhasachadh Calltachd aon uair 's gum bi cùisean air an rèiteachadh gu h-iomlan.

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

Iain A MacKay
Ceannard agus Oifigear Cunntachail
21 Ògmhios 2011

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

- Updated the Risk Management Register
- Reviewed and consolidated the Financial Policies and Procedures, including Procurement Policy, Fraud Management and Response Policy, Best Value Statement, Delegated Financial Authority Limits, and Accounting Policies.

Building on the points made in Internal Audit Reports on performance management and information management, the Bòrd is continuing to develop a robust performance monitoring framework using Key Performance Indicators and an Information Management Strategy. IT support has been obtained from Scottish Natural Heritage, including access to Disaster Recovery resources once arrangements have been fully established.

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.

John A MacKay
Ceannard and Accountable Officer
21 June 2011

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 2011 a sgrùdadh fo Achd na Gàidhlig (Alba) 2005. Tha na h-aithrisean ionmhasail air an dèanamh suas le Aithris Teachd-a-Steach Coitcheann, Aithris Suidheachaidh Ionmhasail, Aithris Sruthadh Airgid, Aithris air Atharrachaidhean ann an Cothromachd Luchd-pàighidh Chisean agus na notaichean co-cheangailte riutha. Tha am frèam aithriseachd ionmhasail a chuireadh an gnìomh anns an ullachadh aca, mar lagh ghnìomhach agus Inbhean Aithriseachd Ionmhasail (IFRSs) mar a tha air an togail leis an Aonadh Eòrpach, agus mar a tha air am mìneachadh agus air am freagarrachadh le Leabhar-làimhe Aithriseachd Ionmhasail an Rìaghaltais 2010-11 (FReM 2010-11).

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 AN OIFIGEIR CHUNNTACHAIL AGUS AN NEACH-SGRÙDAIDH

Mar a tha air a mhìneachadh gu mionaideach anns an Aithris air Dleastanasan an Oifigeir Chunntachail [minichte (air duilleag 69)], tha an t-Oifigeir Chunntachail an urra ri deasachadh nan aithrisean ionmhasail, agus a bhith riarachaidh gu bheil iad a' toirt seachad sealladh fìor is cothromach, agus le dleastanas cuideachd airson a bhith a' dèanamh cinnteach à cunbhalachd caiteachais is chuidhteasan. 'S e mo dhleastanas-sa beachd a thoirt air aithrisean ionmhasail agus an sgrùdadh ann an co-rèir ri lagh gnìomhach agus Inbhean Eadar-nàiseanta Sgrùdaidh (RA agus Èirinn) mar a tha air àithneadh leis a' Chòd Cleachdadh Sgrùdadh a chaidh aontachadh le Àrd-Neach-sgrùdaidh na h-Alba. Tha na h-inbhean sin a' cur riatanas orm gèilleadh do Inbhean Eiticeil Bòrd nan Cleachdaidhean Sgrùdaidh do Luchd-sgrùdaidh. Tha dleastanas orm cuideachd beachd a libhrigeadh air cunbhalachd caiteachais is chuibhteasan.

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 2011 under the Gaelic Language (Scotland) Act 2005. The financial statements comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flow, the Statement of Changes in Taxpayers' Equity and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2010-11 Government Financial Reporting Manual (the 2010-11 FReM).

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 ACCOUNTABLE OFFICER AND AUDITOR

As explained more fully in the Statement of the Accountable Officer's Responsibilities [set out (on page 69)], the Accountable Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and is also responsible for ensuring the regularity of expenditure and receipts. My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Auditor General for Scotland. Those standards require me to comply with the Auditing Practices Board's Ethical Standards for Auditors. I am also responsible for giving an opinion on the regularity of expenditure and receipts.



FARSAINGEACHD SGRÙDAIDH AIR AITHRISAN IONMHASAIL

Tha sgrùdadh ag iarraidh fianais fhaotainn mu na sùimean, foillseachaidhean, agus cunbhalachd caiteachais is chuidhteasan anns na h-aithrisean ionmhasail, a bhios gu leòr airson cinnt reusanta a sholarachadh gu bheil na h-aithrisean ionmhasail saor bho aithrisean mì-cheart, eadar gu bheil sin tro fhoill no tro mhearachd. Tha seo a' gabhail a-steach measadh air: a bheil no nach eil na poileasaidhean cunntasachd iomchaidh do shuidheachadh na buidhne, air an cur an gnìomh gu cunbhalach agus air am foillseachadh gu ìre fhreagarrach; reusantachd tuairmsean cunntasachd air an dèanamh leis an Oifigeir Chunntachail; agus taisbeanadh iomlan nan aithrisean ionmhasail. A thuilleadh air an sin, bidh mi a' leughadh an fhiosrachaidh ionmhasail is neo-ionmhasail uile san Aithisg Bhliadhnaile gus neo-riaghailteachdan tàbhachdach a chomharrachadh sna h-aithrisean ionmhasail a tha air an sgrùdadh. Ma mhothaicheas mi do neo-riaghailteachdan tàbhachdach no neo-chunbhalachdan faicsinneach sam bith, bidh mi a' beachdachadh air na buaidhean airson na h-aithisg agam.

BEACHD AIR AITHRISAN IONMHASAIL

Nam bheachd-sa, tha na h-aithrisean ionmhasail:

- a' nochdadh 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 2011 agus air a chosgais obrachaidh lom airson na bliadhna crìochnaichte an sin;
- air an ullachadh gu coileanta ann an co-rèir ri IFRSs mar a chaidh a thogail leis an Aonadh Eòrpach, air a mhìneachadh agus air a fhreagarrachadh le FReM 2010-11; agus
- air an ullachadh a rèir riatanasan Achd na Gàidhlig (Alba) 2005 agus ri stiùiridhean dèante fon sin le Ministearan na h-Alba.

BEACHD AIR CUNBHALACHD

Nam bheachd-sa, chaidh an caiteachas agus an teachd-a-steach anns gach seagh tàbhachdach a tha air a nochdadh sna h-aithrisean ionmhasail, a tharraing no a chur an cèill a rèir achdachadh iomchaidh agus stiùireadh air a libhrigeadh le Ministearan na h-Alba.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts, disclosures, and regularity of expenditure and receipts in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the body's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Accountable Officer; and the overall presentation of the financial statements. In addition, I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

OPINION ON 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 the body's affairs as at 31 March 2011 and of its net operating cost for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2010-11 FReM; and
- have been prepared in accordance with the requirements of the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers.

OPINION ON REGULARITY

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

BEACHD AIR CÙISEAN ÒRDAICHTE EILE

Nam bheachd-sa:

- tha am pàirt den Aithisg Ìocaidh a tha ri sgrùdadh, air 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 air a libhrigeadh san Aithris Stiùiridh, Cùl-raon Reachdail, Prìomh Ghniomhachdan, 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 Sholaraichean, Targaidean Ionmhasail, Com-pàirteachas Luchd-obrach, Fastadh Dhaoine Ciorramach, Co-ionannachd Chothroman is iomadachd, Cùisean Àrainneachdail, 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 airson na bliadhna ionmhais do bheil na h-aithrisean ionmhasail air an ullachadh, a rèir nan aithrisean ionmhasail.

CÙISEAN EADAR-DHEALAIICHTE AIR AM FEUM MI AITHRIS

Tha agam ri aithris dhuibh mura h-eil, nam bheachd-sa:

- clàran cunntasachd ceart air an cumail; no
- na h-aithrisean ionmhasail agus am pàirt den Aithisg Ìocaidh a tha ri sgrùdadh ag aontachadh ris na clàran cunntasachd; no
- mura d' fhuair mi am fiosrachadh agus am mìneachadh uile air a bheil feum agam airson an sgrùdaidh; no
- an Aithris air In-Smachd a' gèilleadh do stiùireadh Riaghaltas na h-Alba.

Chan eil nì agam ri aithris a thaobh nan cùisean sin.

Ainm-sgrìobhte:

Elaine Barrowman

Elaine Barrowman
Sgrùdadh Alba
7mh Làr, Tùr a' Phlàsa
Cille Bhrìde an Ear
G74 1LW

OPINION ON OTHER PRESCRIBED MATTERS

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers; and
- the information given in 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, Employee Involvement, Employment of Disabled People, Equal Opportunities and Diversity, Environmental Matters, European Monetary Union, Appointment of Auditors, Disclosure of Information to Auditors, Corporate Governance Matters, Conflicts of Interest Procedures, Bòrd Members, Management Team and Bòrd Committees included in the Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

MATTERS ON WHICH I AM REQUIRED TO REPORT BY EXCEPTION

I am required to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit; or
- the Statement on Internal Control does not comply with Scottish Government guidance.

I have nothing to report in respect of these matters.

Signature:

Elaine Barrowman

Elaine Barrowman
Audit Scotland
7th Floor, Plaza Tower
East Kilbride
G74 1LW



Aithris Teachd-a-Steach Coitcheann don Deireadh Bliadhna aig 31 Màrt 2011

Statement of Comprehensive Income For the Year Ended 31 March 2011

	Nota Note	2011 2011 £	2010 2010 £	
Teachd-a-steach				Income
Teachd-a-steach eile	3	76,466	76	Other Income
		76,466	76	
Caiteachas				Expenditure
Cosgaisean Buill a' Bhùird is Luchd-obrach	4	691,082	579,120	Bòrd Members and Staff Costs
Caiteachas Obrachaidh	5	4,540,558	4,259,189	Operational Expenditure
Cosgaisean Obrachaidh eile	6	339,785	458,913	Other Operating Costs
Cosgais Calpa Barailach	7	0	7,966	Notional Cost of Capital
Ìsleachadh	8	20,365	6,987	Depreciation
		5,591,790	5,312,175	
Easbaidh Obrachaidh		(5,515,324)	(5,312,099)	Operating deficit
Riadh Banca a-steach		380	398	Bank Interest Received
Prothaid sùilichte air So-mhaoin Peinnsein	12	55,000	31,000	Expected Return on Pension Assets
Cosgaisean Riadh Peinnsein	12	(58,000)	(43,000)	Pension Interest Costs
Cosgais Seirbheis Peinnsein Roimhe		91,000	0	Past Pension Service Cost
Cosgaisean Obrachaidh Lom ro mhaoineachadh Riaghaltas na h-Alba		(5,426,944)	(5,323,701)	Net operating cost before Scottish Government funding

Tha na poileasaidhean cunntasachd agus na notaichean air duilleagan 81 gu 102 mar phàirt de na cunntasan sin.
The accounting policies and notes on pages 81 to 102 form part of these accounts.

Aithris air Suidheachadh Ionmhasail aig 31 Màrt 2011

Statement of Financial Position as at 31 March 2011

	Nota	2011	2010	
	Note	2011	2010	
		£	£	
So-mhaoin Neo-làithreach				Non-current assets
Seilbh, uidheam agus acfhainn	8	38,335	11,849	Property, plant and equipment
So-mhaoin neo-làithreach iomlan		38,335	11,849	Total non-current assets
So-mhaoin làithreach				Current Assets
Malairt agus nithean gabhte eile	9	285,787	258,066	Trade and other receivables
Airgead agus nithean co-ionnan	10	39,928	92,736	Cash and cash equivalents
So-mhaoin làithreach iomlan		325,715	350,802	Total current assets
So-mhaoin iomlan		364,050	362,651	Total Assets
Fiachan Làithreach				Current Liabilities
Malairt agus nithean eile rim pàigheadh	11	36,756	70,413	Trade and other payables
Fiachan làithreach iomlan		36,756	70,413	Total current liabilities
So-mhaoin neo-làithreach meudaichte/ lùghdaichte le so-mhaoin /fiachan lom làithreach		327,294	292,238	Non-current assets plus/less net current assets/liabilities
So-mhaoin Neo-làithreach				Non-current Liabilities
Fiachan Maoin Peinnein Lom	12	(61,000)	(307,000)	Net Pension Fund Liability
Fiachan neo-làithreach iomlan		(61,000)	(307,000)	Total non-current liabilities
So-mhaoin às aonais do-mhaoin		266,294	(14,762)	Assets less liabilities
Cothromachd luchd-pàighidh chisean				Taxpayers' equity
Maoin Choitcheann		327,294	306,238	General Reserve
Cùl-stòr Peinnein		(61,000)	(321,000)	Pension Reserve
Cothromachd iomlan luchd-pàighidh chisean		266,294	(14,762)	Total taxpayers' equity

Chaidh na h-aithrisean ionmhasail seo aontachadh le Bòrd na Gàidhlig air 21 Ògmhios 2011.

These financial statements were approved by Bòrd na Gàidhlig on 21 June 2011.

Air an soidhnigeadh às leth Bòrd na Gàidhlig

Iain A MacAoidh
Oifigear Cunntachail
21 Ògmhios 2011

Iain A MacAoidh

Signed on behalf of Bòrd na Gàidhlig

John A MacKay
Accountable Officer
21 June 2011

John A MacKay

Tha na poileasaidhean cunntasachd agus na notaichean air duilleagan 81 gu 102 a' dèanamh suas pàirt de na cunntasan seo.

The accounting policies and notes on pages 81 to 102 form part of these accounts.



Aithrisean air Sruthan Airgid aig Deireadh Bliadhna 31 Màrt 2011

Statement of Cash Flows For the Year Ended 31 March 2011

	Nota	2011	2010	
	Note	2011	2010	
		£	£	
Sruthan airgid bho gnìomhachdan obrachaidh				Cash flows from operating activities
Cosgais obrachaidh lom ro Mhaoineachadh Riaghaltas na h-Alba		(5,515,324)	(5,312,099)	Net operating cost before Scottish Government funding
<i>Atharrachaidhean do nithean neo-airgid</i>				<i>Adjustments for non-cash items</i>
Cosgaisean baraileach	7	0	7,966	Notional Charges
Ìsleachadh ann an so-mhaoin suidhichte susbainteach	8	20,365	6,987	Depreciation on tangible fixed assets
Còrr a thaobh fìor thabhartasan Peinnsein thar cosgaisean seirbheis làithreach		14,000	(26,000)	Excess of actual Pension contributions over current service costs
Peinnsean – Teachd-a-Steach Ionmhas Eile		(3,000)	0	Pension - Other Finance Income
<i>Glusadan ann an calpa obrachaidh</i>				<i>Movements in working capital</i>
(Meudachadh)/Lùghdachadh ann an Nithean faighte		(27,721)	(141,366)	(Increase)/Decrease in Receivables
(Lùghdachadh)/Meudachadh ann an Nithean rim pàigheadh		(33,657)	41,990	(Decrease)/Increase in Payables
Sruth airgid lom bho gnìomhan obrachaidh		(5,545,337)	(5,422,522)	Net cash outflow from operating activities
Sruthan airgid bho gnìomhachdan seilbhe				Cash flows from investing activities
Ceannach so-mhaoin susbainteach	8	(46,851)	(12,965)	Purchase of tangible assets
Riadh Banca faighte		380	398	Bank Interest Received
Sruth airgid lom bho gnìomhachdan seilbhe		(46,471)	(12,567)	Net cash outflow from investing activities
Sruthan airgid bho gnìomhachdan ionmhasachaidh				Cash flows from financing activities
Maoineachadh bho Riaghaltas na h-Alba airson na bliadhna		5,539,000	5,459,000	Scottish Government funding for year
Maoineachadh airgid Riaghaltas na h-Alba airson na bliadhna		5,539,000	5,459,000	Scottish Government cash funding for year
Meudachadh/(lùghdachadh) lom ann an airgead agus sùimean airgid co-ionnan		(52,808)	23,911	Net increase/(decrease) in cash and cash equivalents
Airgead agus sùimean co-ionnan aig toiseach na bliadhna	10	92,736	68,825	Cash and cash equivalents at start of year
Airgead agus sùimean co-ionnan aig deireadh na bliadhna	10	39,928	92,736	Cash and cash equivalents at end of year
lomlaid lom ann an airgead agus ann an corran sùimean co-ionnan		(52,808)	23,911	Net change in cash and cash equivalent balances

Tha na poileasaidhean cunntasachd agus na notaichean air duilleagan 81 gu 102 a' dèanamh suas pàirt de na cunntasan seo.
The accounting policies and notes on pages 81 to 102 form part of these accounts.

Aithris air Atharrachaidhean ann an Cothromachd

Luchd-pàighidh Chìsean aig Deireadh Bliadhna 31 Màrt 2011

Statement of Changes in Taxpayers' Equity

For the Year Ended 31 March 2011

	Nota	Coitcheann Cùl-stòr	Peinnsean Maoin Cùl-stòr	Iomlan	
	Note	General Reserve	Pension Fund Reserve	Total	
		£	£	£	
Còrr aig 31 Màrt 2010		306,238	(321,000)	(14,762)	Balance at 31 March 2010
Cisean baraileach	7	0	0	0	Notional charges
Caiteachas Lom Sgeama Peinnsein		0	0	0	Net Pension Scheme Expenditure
Prothaid Measraichte		0	172,000	172,000	Actuarial Gain
Cosgais Seirbheis Peinnsein Roimhe		(91,000)	91,000	0	Pension Past Service Cost
Teachd-a-Steach Iomhas eile peinnsein		0	(3,000)	(3,000)	Pension Other Finance Income
Cosgais obrachaidh lom airson na bliadhna		(5,426,944)	0	(5,426,944)	Net operating cost for the year
Teachd-a-steach agus cosgais iomlan aithnichte airson 2010-11		(5,211,706)	(61,000)	(5,272,706)	Total recognised income and expense for 2010-11
Maoineachadh bho Riaghaltas na h-Alba		5,539,000	0	5,539,000	Funding from Scottish Government
Còrr aig 31 Màrt 2011		327,294	(61,000)	266,294	Balance at 31 March 2011

Tha na poileasaidhean cunntasachd agus na notaichean air duilleagan 81 gu 102 a' dèanamh suas pàirt de na cunntasan seo.
The accounting policies and notes on pages 81 to 102 form part of these accounts.



Notaichean do na Cunntasan airson deireadh Bliadhna 31 Màrt 2011

Notes to the Accounts For the Year Ended 31 March 2011

1. POILEASAIDHEAN CUNNTASACHD

Tha na cunntasan air an ullachadh ann an co-rèir ris an Stiùireadh Chunntasan air a sholarachadh do Bhòrd na Gàidhlig le Ministearan na h-Alba. Tha an Stiùireadh Chunntasan seo ag iarraidh gèilleadh don Leabhar-làimhe Aithris Ionmhais aig Roinn Ionmhais na Banrighinn 2010-11 (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), air an gabhail riutha leis an Aonadh Eòrpach agus le Achd nan Companaidhean 2006 chun na h-ìre agus gu bheil e ciallmhor agus iomchaidh ann an co-theacs na roinne poblaich. Tha na poileasaidhean cunntasachd ris an deach gabhail mar a tha air am 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.

CÙMHNANT CUNNTASACHD

Tha na cunntasan gan ullachadh fon chùmhnannt cosgais eachdraidheil.

SO-MHAOIN NEO-LÀITHREACH

(1) Tha luachadh air so-mhaoin 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 ìslichte a nochdadh a tha co-ionnan ri luach chothromach. Chan eil ach so-mhaoin nas àirde na £250 air a chalpachadh agus tha nithean fon t-sùim seo air an làimhseachadh mar chaiteachas teachd-a-steach.

(2) Ìsleachadh

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

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 HM Treasury's 2010-11 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.

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.

Beatha So-mhaoin

Seòrsa So-mhaoin	Asset Lives	Asset Category
Leasachaidhean Oifis	5	Office Improvements
Uidheam Oifis	4	Office Equipment
Tàmh-àirneis	4	Fixtures & fittings
Uidheam Coimpiutair	3	Computer Equipment

Tha so-mhaoinean neo-làithreach air an ìsleachadh sa bhliadhna a gheibhear iad ach chan eil sa bhliadhna riarachaidh. Non-current assets are depreciated in the year of acquisition but not in the year of disposal.

CÙL-STÒRAN

Tha a' Mhaoin-stòr Choitcheann a' riochdachadh còrr caiteachais thairis air teachd-a-steach airson gnìomhachdan maoinichte le Tabhartas-gus-Cuideachadh. Tha luach so-mhaoin agus fiachan air an gluasad bhon bhuidheann roimhe sin air an gabhail a-steach sa Mhaoin-stòr Choitcheann.

CÌS LUACH-LEASAICHTE

Tha VAT nach fhaighear air ais mar chosgais anns an Aithris Teachd-a-Steach Choitcheann aig an àm sa chaidh a chosg.

GABHAILEAN

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

TABHARTAS-GUS-CUIDEACHADH AN RIAGHALTAIS

Tha Tabhartas-gus-Cuideachadh a fhuairleadh gus gnìomhachdan obrachaidh coitcheann agus pròiseactan calpa a chòmhdach, air a nochdadh mar theachd-a-steach ionmhasachaidh agus air a chur dìreach ris a' Mhaoin Choitcheann.

TEACHD-A-STEACH

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

RESERVES

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

VALUE ADDED TAX

Irrecoverable VAT is charged in the Statement of Comprehensive Income 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.



COSGAISEAN PEINNSEIN

Tha am Bòrd com-pàirteach ann an Sgeama Peinneanachaidh an Riaghaltais Ionadail, a tha comharraichte mar sgeama sochair. Tha cosgais ris a bheilear an dùil ann an solarachadh pheinneanan luchd-obrach air aithneachadh air bunait eagarach thar a' chuibheis àbhaisteach air fhàgail ann am beatha bhuill na maoin peinnein ris a bheilear an dùil, a rèir Inbhe Cunntasachd Eadar-nàiseanta 19 (Sochairean Luchd-obrach), agus ag aithneachadh sochairean cluaineis mar a tha na sochairean air an cosnadh agus chan ann nuair a tha iad ri bhith pàighe. Tha an clèireach àrachais a' measadh na sgeama air bunait trì bliadhna agus tha am Bòrd a' buileachadh nan cuibhreann a tha air am moladh. Tha cosgais nan cuibhreann air an aithneachadh sna h-amannan cunntasachd dom buin iad.

Tha Bòrd na Gàidhlig a' solarachadh gu h-iomlan airson cosgais pheinneanan suas gu aois cluaineis àbhaisteach a thaobh luchd-obrach a tha a leigeil dhiubh an dreuchd tràth, no sgaraidhean saor-thoileach sa bhliadhna làithreach agus sna bliadhnaichean a dh'fhalbh. Tha peinneanan rim pàigheadh às dèidh aois cluaineis àbhaisteach air am pàigheadh leis an sgeama peinnein.

COSGAISEAN BARAILEACH

Chan eil an Aithris Teachd-a-Steach Choitcheann ag iarraidh cosgais baraileach airson calpa maoinichte bhon Riaghaltas a chaidh a chleachdadh tron bhliadhna. Chaidh a' chosgais aig deireadh bliadhna 31 Màrt 2010 obrachadh a-mach aig 3.5% de na so-mhaoinean iomlan às aonais nam fiachan uile.

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 ann an ìre rèidhe.

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 International Accounting Standard 19 (Employee Benefits), and recognises retirement benefits as the benefits are earned and not when they are due to be paid. The actuary reviews the scheme on a triennial basis and the Bòrd implements the contributions recommended. The contribution charges are recognised in the accounting periods in which they arise.

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

NOTIONAL CHARGES

The Statement of Comprehensive Income does not require a notional charge for the cost of Government funded capital employed during the year. The charge in the year ended 31 March 2010 was 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.

GNOTHAICH SOIRBHEACHAIL LÀITHREACH

Tha na cunntasan air an ullachadh a' gabhail a-steach riatanasan na h-inbhe cunntasachd IAS 19 agus a' gabhail a-steach luachadh measraichte air buailteachd na sgeama peinnein mar a tha air a mhìneachadh ann an nota 14 de na cunntasan. Tha seo a' nochdadh in-ghabhail air buailteachdan a bhios ann sna bliadhnaichean ri teachd a thaobh buailteachdan peinnein ag èirigh a-mach à cur an gnìomh IAS19 gu Bòrd na Gàidhlig. Tha Barnett Waddingham, an clèireach-cùirte airson na sgeama peinnein, air a' bhualteachd ag èirigh fo IAS 19, obrachadh a-mach. Bidh an clèireach-cùirte a' cur an gnìomh ath-sgrùdadh trì-bliadhnail de bhunait maoinachaidh na sgeama peinnein, a thuilleadh air sgrùdaidhean bliadhnail mar a bhios iomchaidh.

Chaidh an luachadh foirmeil air an sgeama a chur an gnìomh aig 31 Màrt 2011. Ann an ullachadh na cosgais peinnein ro-mheasaichte airson na bliadhna gu 31 Màrt 2011, tha an clèireach-cùirte air gabhail ris gum bi luchd-obrach a' leantainn air adhart a' cosnadh bhuannachdan ùra ann an co-rèir ris na riaghailtean mar a tha iad gu làithreach, agus gum bi an liosta-pàighidh peinneanach a' fuireach seasmhach le daoine ùra a' tighinn an àite feadhainn a tha a' fàgail.

Chun na h-ìre nach eil an easbaidh peinnein air a riarachadh bho thùsan teachd-a-steach eile a' Bhùird, dh'fhaodadh nach bi e air a riarachadh ach le tabhartasan teachdail no le Cuideachadh-gus-Tabhartas bhon roinn urrasachd, a' Bhuidheann-stiùiridh Cultair, Cùisean bhon Taobh A-muigh agus Turasachd aig Riaghaltas na h-Alba. Tha seo a chionn 's gum faod nach bi a leithid sin de thabhartasan air am pàigheadh a-mach mus bi feum orra, fo na cumhachan àbhaisteach a tha buntainneach do smachd pàrlamaideach air teachd-a-steach is caiteachas.

Chan eil adhbhar sam bith aig a' Bhòrd a bhith a' creidsinn nach bi urrasachd na roinne agus aonta nam Ministearan ri fhaotainn san àm ri teachd no nach bi ach taic lùghdaichte air a sholarachadh do Bhòrd na Gàidhlig. A rèir na tha gu h-àrd, tha e mar sin air a mheas iomchaidh bunait uallach leantainneach a ghabhail os làimh ann an ullachadh nan aithrisean ionmhasail seo.

ATH-SGRÙDADH AIR POILEASAIDHEAN CUNNTASACHD

Ann an co-rèir ri Inbhe Cunntasachd eadar-nàiseanta 8, Poileasaidhean Cunntasachd, Atharrachaidhean ann an Tuairmsean agus Mearachdan Cunntasachd, ghabh am Bòrd ath-sgrùdadh os làimh de na poileasaidhean cunntasachd aige uile gus dèanamh cinnteach às am buntainneas iomchaidh leantainneach.

ATHARRACHAIDHEAN ANN AM MODHAN MEASRACHAIDH

Chan eil atharrachadh sam bith air a bhith ann am modhan tuairmsidh tron bhliadhna.

GOING CONCERN

The accounts have been prepared incorporating the requirements of the accounting standard IAS 19 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 IAS19 to Bòrd na Gàidhlig. Barnett Waddingham, the actuary to the pension scheme, has calculated the liability arising under IAS 19. The actuary conducts a triennial review of the funding basis of the pension scheme, along with yearly reviews when appropriate.

The formal valuation of the fund was conducted as at 31 March 2011. In preparing the projected pension expense for the year to 31 March 2011, 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.

REVIEW OF ACCOUNTING POLICIES

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

CHANGES IN ESTIMATION TECHNIQUES

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



2. TABHARTAS-GUS-CUIDEACHADH GRANT-IN-AID

	2011 £	2010 £	
Tabhartas-gus-Cuideachadh iomlan a fhuair a' chur ris a' Mhaoin-stòr Choitcheann ann an Aithris Suidheachaidh Ionmhasail	5,539,000	5,459,000	Total Grant-in-Aid received credited to the General Reserve in the Statement of Financial Position

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.

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

3. TEACHD-A-STEACH EILE OTHER INCOME

	2011 £	2010 £	
Alba Chruthachail – tabhartas Oifigear Ealan	25,000	0	Creative Scotland - Arts Officer grant
Colmille – maoinean bhon chompanaidh a bh' ann (Nota 18)	47,071	0	Colmille - funds from former company (Note 18)
Teachd-a-Steach Co-labhairt	4,385	0	Conference income
Eile	10	76	Other
	76,466	76	

4. COSGAISEAN BUILL A' BHÙIRD AGUS LUCHD-OBRACH BÒRD MEMBERS AND STAFF COSTS

	2011 £	2010 £	Summary
Geàrr-iomradh			
Buill a' Bhùird	68,255	75,184	Bòrd Members
Luchd-obrach	576,637	418,484	Staff
Luchd-obrach buidhne	46,190	85,452	Agency staff
	691,082	579,120	
Buill a' Bhùird - faic Aithisg Iocaidd	£	£	Bòrd Members - see Remuneration Report
Cìsean	66,134	72,969	Fees
Cosgaisean Tèarainteachd Sòisealta	2,121	2,215	Social Security Costs
Cosgaisean Peinnsein	0	0	Pension Costs
	68,255	75,184	
Tha cosgaisean buill a' Bhùird air an gabhail a-steach ann an cosgaisean obrachaidh eile (faic nota 6).			Bòrd members' expenses are included in other operating costs (see note 6)
Tuarastail Luchd-obrach	£	£	Staff Salaries
Tuarastail	447,898	358,315	Salaries
Cosgaisean Tèarainteachd Sòisealta	36,667	28,246	Social Security Costs
Cosgaisean Peinnsein (faic nota 12)	92,072	31,923	Pension Costs (see note 12)
	576,637	418,484	

	2011	2010	
	£	£	
Luchd-obrach Buidhne			Agency Staff
Buill den Àrd-Sgioba Taic Eadar-amail air am fastadh air bunait cunnraidheil	46,190	85,452	Members of the Interim Senior Support Team engaged on a contract basis
Bha an àireamh chuibheasach de luchd-obrach mar a leanas:			The average number of employees was as follows:
Àrd-Sgioba-stiùiridh	3	3	Senior management
Luchd-obrach Rianachail & taic	16	9	Administrative & support staff
Iomlan	19	12	Total

5. 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 2010-11.

5. OPERATIONAL EXPENDITURE

Bòrd na Gàidhlig operates as a 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 2010-11 Corporate Plan.

	2011	2010	
	£	£	
Togail Cànan	1,222,192	1,002,284	Language Acquisition
Cleachdadh Cànan	1,566,278	1,470,931	Language Usage
Inbhe Cànan	1,449,994	1,462,167	Language Status
Corpas Cànan	302,094	323,807	Language Corpus
	4,540,558	4,259,189	



6. COSGAISEAN OBRACHAIDH EILE OTHER OPERATING COSTS

	2011 £	2010 £	
Cosgaisean a' Bhùird 's an Luchd-obrach (às aonais cosgaisean Tuarastail)	97,759	120,373	Bòrd and Staff Costs (excluding Salary costs)
Cosgaisean Ruith Oifis	146,151	147,214	Office Running Costs
Dàimhean Poblach & Margaideachd	23,072	64,780	PR & Marketing
Cisean Proifeiseanta	72,803	126,546	Professional Fees
	339,785	458,913	
Tha an caiteachas a leanas air a ghabhail a-steach sna cosgaisean gu h-àrd:			The following expenditure is included in the above costs:
Cisean Sgrùdaidh (sgrùdadh bhon taobh a-muigh)	13,000	13,840	Audit Fees (external audit)
Màil Obrachaidh			Operating Lease Rentals
- fearann agus togalaichean	44,063	38,549	- land and buildings
- carbadan is uidheam oifis	3,254	4,533	- vehicles and office equipment

7. COSGAISEAN BARAILEACH NOTIONAL CHARGES

	2011 £	2010 £	
Cosgais Calpa	0	7,966	Cost of Capital

Ann an co-rèir ri stiùireadh ann am FReM 2010-11 aig paragraf 11.5.2, bho 2010-11 agus às a dhèidh, chan eil bithean a dhith tuilleadh airson cosgais calpa a dhearbhadh anns na cunntasan aca.

Ann an àman cunntasachd roimhe, bha Aithris Teachd-a-Steach Coitcheann (Aithris Cosgais Obrachaidh a bh' ann) a' gabhail a-steach cosgais baraileach airson cosgais calpa maoinichte bhon Riaghaltas air a chleachdadh tron bhliadhna. Ma bha a' chosgais follaiseach ann an 2010-11, bhiodh an t-sùim aig £10,874, air obrachadh a-mach air an aon bhunait ri 2009-10.

Bha a' chosgais bharaileach ga faighinn air ais tro Aithris Atharrachaidhean ann an Cothromachd Luchd-pàighidh Chisean, agus mar sin cha robh buaidh sam bith aige air Aithris Suidheachadh Ionmhasail airson deireadh bliadhna ionmhais sam bith. Air sgàth seo agus tàbhachdas nan sùimean, cha deach atharrachadh ro-bhliadhnail a dhèanamh.

In accordance with the guidance contained in 2010-11 FReM at paragraph 11.5.2, from 2010-11 onwards entities are no longer required to account for cost of capital in their accounts.

In prior accounting periods, the Statement of Comprehensive Income (formerly the Operating Cost Statement) included a notional charge for the cost of Government funded capital employed during the year. If the charge were in place in 2010-11, the amount would be £10,874, calculated on the same basis as 2009-10.

The notional charge was recovered through the Statement of Changes in Taxpayers' Equity, and accordingly had no effect on the Statement of Financial Position for any financial year end. In view of this, and the materiality of the amounts concerned, no prior year adjustment has been made.

8. SEILBH, ACFHAINN AGUS UIDHEAM PROPERTY, PLANT AND EQUIPMENT

	Leasachaidhean Cùmhnantan Màil Leasehold Improvements	Uidheam Oifis Office Equipment	Uidheam & Àirneis Fixtures & Fittings	Uidheam Coimpiutair Computer Equipment	Iomlan Total	
	£	£	£	£	£	
Cosgais						Cost
aig 1 Giblean 2010	42,730	45,400	24,534	51,650	164,314	At 1 April 2010
Air an cur-ris	0	7,671	19,319	19,861	46,851	Additions
Air an cur-às	0	0	0	0	0	Disposals
aig 31 Màrt 2011	42,730	53,071	43,853	71,511	211,165	At 31 March 2011
Ìsleachadh						Depreciation
aig 1 Giblean 2010	42,730	42,735	23,214	43,786	152,465	At 1 April 2010
Air a sholarachadh sa bhliadhna	0	3,766	5,479	11,120	20,365	Provided in Year
Co-cheangailte ri cur-às	0	0	0	0	0	Relating to Disposals
aig 31 Màrt 2011	42,730	46,501	28,693	54,906	172,830	At 31 March 2011
Luach Lom						Net Book Value
aig 31 Màrt 2011	0	6,570	15,160	16,605	38,335	At 31 March 2011
Luach Lom						Net Book Value
aig 31 Màrt 2010	0	2,665	1,320	7,864	11,849	At 31 March 2010

9. MALAIRT AGUS NITHEAN FAIGHTE EILE TRADE AND OTHER RECEIVABLES

	2011 £	2010 £	
Tabhartasan pàighte ro-làimh	275,787	240,158	Grants paid in advance
Nithean faighte eile	10,000	17,908	Other Receivables
	285,787	258,066	
Anailis de Mhalairt agus nithean faighte eile:	£	£	Analysis of Trade and other receivables:
Buidhnean riaghaltas eile	0	0	Other central government bodies
Ùghdarrasan ionadail	0	0	Local authorities
Buidhnean NHS	0	0	NHS bodies
Corporaidean poblach agus maoinean malairt	0	0	Public corporations and trading funds
Buidhnean nach buin don riaghaltas	285,787	258,066	Bodies external to government
	285,787	258,066	



10. AIRGEAD AGUS SÙIMEAN AIRGID CO-IONNAN CASH AND CASH EQUIVALENTS

	2011	2010	
	£	£	
Còrr aig 1 Giblean 2010	92,736	68,825	Balance at 1 April 2010
Iomlaid lom ann an corran airgid agus sùimean airgid co-ionnan	(52,808)	23,911	Net change in cash and cash equivalent balances
Còrr aig 31 Màrt 2011	39,928	92,736	Balance at 31 March 2011
Chaidh na corran a leanas a chumail aig 31 Màrt 2011:			
	£	£	The following balances at 31 March 2011 were held:
Cunntas banca làitheil	11,547	91,187	Bank current account
Cunntas banca tasgaidh	28,310	1,380	Bank deposit account
Airgead làimhe	71	169	Petty cash
	39,928	92,736	

11. MALAIRT AGUS NITHEAN EILE RIM PÀIGHEADH TRADE AND OTHER PAYABLES

	2011	2010	
	£	£	
Nithean malairt rim pàigheadh	3,398	4,348	Trade Payables
Cisean liosta-pàighidh	0	343	Payroll Taxes
Cosgaisean gun fhàirdeal	33,358	43,222	Accruals
Maoineachadh air fhaotainn ro-làimh	0	22,500	Funding received in advance
	36,756	70,413	
Anailis Malairt agus nithean eile rim pàigheadh			
	£	£	Analysis of Trade and other payables
Buidhnean àrd-riaghaltais eile	280	915	Other central government bodies
Ùghdarrasan ionadail	0	0	Local authorities
Buidhnean NHS	0	0	NHS bodies
Corporaidean poblach agus maoinean malairt	0	0	Public corporations and trading funds
Buidhnean taobh a-muigh an riaghaltais	36,476	69,498	Bodies external to government
	36,756	70,413	

12. 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 maoin. 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 caiteachais gus cosgais pheinnseanan a sgaoileadh thairis air beatha obrach an luchd-obrach aig a' Bhòrd.

Chaidh luachadh laghail a chur an gnìomh air 31 Màrt 2011 le Barnett Waddingham, a' cleachdadh modh gluasaid air adhart airson luach buailteachdan an Fhastaike, air an obrachadh a-mach mu choinneamh an luachaidh Tri-bliadhnaig aig 31 Màrt 2008, a' toirt cead airson nan diofar bharailean ionmhasail a tha riatanach fo IAS19.

12. 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.

An actuarial valuation was carried out at 31 March 2011 by Barnett Waddingham, using a roll-forward approach for the value of the Employer's liabilities calculated for the Triennial valuation at 31 March 2008 allowing for the different financial assumptions required under IAS19.

Is iad na sùimean aithnichte anns an Aithris Teachd-a-Steach Choitcheann:	31.3.11	31.3.10	31.3.09	The amounts recognised in the Statement of Comprehensive Income are:
	£	£	£	
Cosgais seirbheis làithreach	117,000	34,000	29,000	Current service cost
Riadh air dleastanas	58,000	43,000	43,000	Interest on obligation
Prothaid an amharc air so-mhaoin an Fhastaike	(55,000)	(31,000)	(28,000)	Expected return on Employer assets
Cosgais seirbheis a bh' ann	(91,000)	0	0	Past service cost
Prothaid lom	29,000	46,000	44,000	Net return
Fior phrothaid air so-mhaoin na Sgeama	(61,000)	(190,000)	(126,000)	Actual return on Scheme assets
Rèiteachadh air corran fosglaidh is dùnaidh de luach làithreach an dleastanais buannachd minichte:	31.3.11	31.3.10	31.3.09	Reconciliation of opening and closing balances of the present value of the defined benefit obligation:
	£	£	£	
Dleastanas Buannachd Minichte Fosglaidh	995,000	621,000	390,000	Opening Defined Benefit Obligation
Cosgais seirbheis	117,000	34,000	29,000	Service cost
Cosgais Rèidhe	58,000	43,000	43,000	Interest cost
Call àrachasail/prothaidean	(165,000)	301,000	175,000	Actuarial losses/gains
Tuairmse air buannachdan pàighte (glusadan lom a-steach)	(25,000)	(19,000)	(26,000)	Estimated benefits paid (net of transfers in)
Seirbheis a bh' ann (prothaid)/cosgais	(91,000)	0	0	Past service (gain)/cost
Tabhartasan le com-pàirtichean na Sgeama	36,000	20,000	15,000	Contributions by Scheme participants
Pàighidhean peinnsein neo-mhaoinichte	0	(5,000)	(5,000)	Unfunded pension payments
Dleastanas Buannachd minichte dùnaidh	925,000	995,000	621,000	Closing defined Benefit Obligation



Rèiteachadh chorran fosglaidh is dùnaidh de luach chothromach so-mhaoin na Sgeama:	31.3.11	31.3.10	31.3.09	Reconciliation of opening and closing balances of the fair value of Scheme assets:
	£	£	£	
Luach cothromach fosglaidh air so-mhaoin na Sgeama	688,000	442,000	389,000	Opening fair value of Scheme assets
Atharrachadh air còrr fosglaidh airson atharrachadh bunait don luach	0	0	(4,000)	Adjustment to opening balance for change of basis of valuation
Prothaid san amharc air so-mhaoin na Sgeama	55,000	31,000	28,000	Expected return on Scheme assets
Prothaid àrachasail (call)	7,000	159,000	(4,000)	Actuarial gains (losses)
Tabhartasan leis an fhastaiche	103,000	60,000	49,000	Contributions by employer
Tabhartasan le com-pàirtichean na Sgeama	36,000	20,000	15,000	Contributions by Scheme participants
Tuairmse air buannachdan pàighte (gluasadan lom a-steach)	(25,000)	(24,000)	(31,000)	Estimated benefits paid (net of transfers in)
Luach cothromach de so-mhaoin na Sgeama aig deireadh na h-ùine	864,000	688,000	442,000	Fair value of Scheme assets at end of period

Ann an Aithris Buidseit an UK air 22 Ògmhios 2010, dh'ainmich an Seansailear gum biodh peinnseanan seirbheisean poblach, bho 1 Giblean 2011, air an àrdachadh ann an co-rèir ri Clàr-innse Phrìsean Luchd-cleachdaidh (CPI) seach Clàr-innse Phrìsean Ceannaich (RPI). Tha seo a' toirt lùghdachadh air buailteachdan Bhòrd na Gàidhlig ann am Maoin Peinnsein an Riaghaltais Ionadail le sùim £91,000, agus e aithnichte mar phrothaid air seirbheis a bh' ann ann an co-rèir ri stiùireadh air a chur sìos ann an Geàrr-chunntas 48 UITF, a chionn 's gu bheil an t-atharrachadh air fhaicinn mar atharrachadh ann an airidheachd buannachd. Chan eil buaidh sam bith air a' Mhaoin-stòr Choitcheann.

In the UK Budget Statement on 22 June 2010 the Chancellor announced that with effect from 1 April 2011 public service pensions would be up-rated in line with the Consumer Prices Index (CPI) rather than the Retail Prices Index (RPI). This has the effect of reducing Bòrd na Gàidhlig's liabilities in the Local Government Pension Fund by £91,000 and has been recognised as a past service gain in accordance with guidance set down in UITF Abstract 48, since the change is considered to be a change in benefit entitlement. There is no impact upon the General Reserve.

	31.3.11		31.3.10		31.3.09		
	%g.b.	Fìor	%g.b.	Fìor	%g.b.	Fìor	
	%p.a.	Real	%p.a.	Real	%p.a.	Real	
Meudachaidhean RPI	3.5%	-	3.9%	-	3.0%	-	RPI Increases
Meudachaidhean CPI	2.7%	-0.8%	n/a	n/a	n/a	n/a	CPI Increases
Meudachaidhean Tuarastail	5.0%	1.5%	5.4%	1.5%	4.5%	1.5%	Salary Increases
Meudachaidhean Peinnsein	2.7%	-0.8%	3.9%	-	3.0%	-	Pension Increases
Lasachadh	5.5%	1.9%	5.5%	1.5%	6.7%	3.6%	Discount

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".

Ghabh an comhairliche os làimh seata de bharailean staitistigeach sluaigh a tha cunbhalach don fheadhainn a chaidh a chleachdadh san luachadh maoineachaidh foirmeil aig 31 Màrt 2008. B' e an t-sreath PA92 na clàran bàis às dèidh duaineas a chaidh a ghabhail os làimh, a' cleachdadh meadhan ro-mheasadh comhaois gu bliadhna 2008 airson peinnseanairean làithreach agus 2018 airson neo-pheinnseanairean, le taic don ro-mheasadh de 1% sa bhliadhna. Tha am modh luachaidh aonad ro-mheasaidh air a chleachdadh gus na cosgaisean seirbheis obrachadh a-mach, a' meudachadh pheinnseanan san àm ri teachd a rèir Clàr-innse Phrisean Luchd-cleachdaidh seach Clàr-innse Phrisean Ceannach. Tha a' phrothaid air a' mhaoin air a measadh a' cleachdadh na bunait luach iarrtais gu luach iarrtais.

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 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 using the medium cohort projection to calendar year 2008 for current pensioners and 2018 for non-pensioners, with an underpin to the projection of 1% per annum. The projected unit method of valuation has been used to calculate the service costs, increasing future pensions in line with the Consumer Price Index rather than the Retail Price Index. The return on the Fund has been estimated using the bid value to bid value basis.

Sùileachadh beatha bho aois 65 (bliadhna)	Air chluaineas an-diugh Retiring today	Air chluaineas ann am 20 bliadhna Retiring in 20 years	Life Expectancy from age 65 (years)
Fir	18.9	19.9	Males
Mnathan	21.9	23.0	Females

B' e na so-mhaoinean san sgeama agus an reata prothaid a bhathar a' dùileachadh:

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

	Luach aig 31.3.11 Value at 31.3.11	Luach aig 31.3.10 Value at 31.3.10	Luach aig 31.3.09 Value at 31.3.09	
	£	£	£	
Luach làithreach an Dleastanais Mhaoinichte	(925,000)	(921,000)	(557,000)	Present value of Funded Obligation
Luach cothromach so-mhaoin na Sgeama (luach iarrtais)	864,000	688,000	442,000	Fair value of Scheme assets (bid value)
Buailteachd lom	(61,000)	(233,000)	(115,000)	Net Liability
Luach làithreach an Dleastanais Neo-mhaoinichte	0	(74,000)	(63,000)	Present value of Unfunded Obligation
Cosgais Seirbheis Neo-aithnichte a bh' ann	0	0	0	Unrecognised Past Service Cost
Buailteachd lom san Aithris Suidheachadh Ionmhasail	(61,000)	(307,000)	(178,000)	Net liability in Statement of Financial Position



Rèiteachadh air an easbaidh fosglaidh is dùnaidh	31.3.11 £	31.3.10 £	31.3.09 £	Reconciliation of opening and closing deficit
Easbaidh san sgeama aig toiseach na bliadhna	(307,000)	(179,000)	(1,000)	Deficit in scheme at start of year
Atharrachadh air còrr fosglaidh airson atharrachadh air bunait luachaidh	0	0	(4,000)	Adjustment to opening balance for change of basis of valuation
Cosgais seirbheis làithreach	(117,000)	(34,000)	(29,000)	Current service cost
Tabhartasan fastaiche	103,000	55,000	44,000	Employer Contributions
Pàighidhean peinnsein neo-mhaoinichte	0	5,000	5,000	Unfunded pension payments
Cosgaisean seirbheis a bh' ann	91,000	0	0	Past service costs
Atharrachaidhean feumail air so-mhaoin na Sgeama	0	0	0	Experience adjustments on Scheme assets
Teachd-a-Steach ionmhais eile	(3,000)	(12,000)	(15,000)	Other finance income
Prothaid / (Call) Àrachasail	172,000	(142,000)	(179,000)	Actuarial gains/(Losses)
Còrr a bharrachd / (easbaidh) aig deireadh na bliadhna	(61,000)	(307,000)	(179,000)	Surplus/(Deficit) at end of year

Sùimean airson na h-ùine làithreach agus na trì ùinean a bh' ann	31.3.11 £	31.3.10 £	31.3.09 £	31.3.08 £	Amounts for the current and previous three periods
Dleastanas Buannachd Minichte	(925,000)	(995,000)	(620,000)	(390,000)	Defined Benefit Obligation
So-mhaoin na Sgeama	864,000	688,000	442,000	385,000	Scheme assets
Còrr a bharrachd (Easbaidh)	(61,000)	(307,000)	(178,000)	(5,000)	Surplus (Deficit)
Atharrachaidhean feumail air buailteachdan na Sgeama	68,000	0	(258,000)	0	Experience adjustments on Scheme liabilities
Atharrachaidhean feumail air so-mhaoin na Sgeama	7,000	159,000	(4,000)	(46,000)	Experience adjustments on Scheme assets

Aithris air prothaid is call iomlan aithnichte	31.3.11 £	31.3.10 £	31.3.09 £	Statement of total recognised gains and losses
Fior Phrothaid às aonais prothaid san amharc air so-mhaoin sgeama peinnsein	7,000	159,000	(154,000)	Actual Return less expected return on pension scheme assets
Prothaid is call eòlais	68,000	0	(108,000)	Experience gains and losses
Atharrachaidhean ann am barailean air cùl luach làithreach buailteachdan na sgeama	97,000	(301,000)	83,000	Changes in assumptions underlying the present value of the scheme liabilities
Prothaid / (call) àrachasail san sgeama peinnsein	172,000	(142,000)	(179,000)	Actuarial gain/(loss) in pension scheme
Meudachadh / (lùghdachadh) ann an còrr nach fhaighear air ais, bho lùghdachadh ann am ballrachd agus adhbharan eile	0	0	0	Increase/(decrease) in irrecoverable surplus from membership fall and other factors
Prothaid / (call) àrachasail aithnichte	172,000	(142,000)	(179,000)	Actuarial gain/(loss) recognised

**Ro-mheasaidhean don
Bhliadhna gu 31 Màrt 2012**

**Bliadhna gu 31
Màrt 2012
Year to 31
March 2012**

**Projections for the Year to
31 March 2012**

£

Cosgais seirbheis	97,000	Service cost
Cosgais rèidh	54,000	Interest cost
Prothaid air so-mhaoin	(67,000)	Return on assets
Iomlan	84,000	Total
Tabhartasan Fastaiche	103,000	Employer Contributions

Tha na figearan sin às aonais cosgais calpaichte air cluineas tràth no meudachaidhean sam bith a dh'fhaodadh a bhith air tachairt às dèidh 31 Màrt 2011.

These figures exclude the capitalised cost of any early retirements or augmentations which may have happened after 31 March 2011.

13. GNETHAICHEAN PÀRTAIDH CO-CHEANGAILTE

'S e Buidheann Poblach Neo-Roinneil de Riaghaltas na h-Alba a th' anns a' Bhòrd. 'S e Roinn Cultair Buidheann-stiùiridh Didseatach is Cultair aig Riaghaltas na h-Alba a th' ann an Roinn Urrasachd a' Bhùird. Thathar a' coimhead air Riaghaltas na h-Alba mar phàrtaidh co-cheangailte leis a bheil mòran ghnethaichean tàbhachdach air a bhith a' gabhail àite rè na bliadhna mar chùrsa àbhaisteach gnothachais. A thuilleadh air an sin, tha am Bòrd air a bhith a' cur an cèill àireamh de ghnethaichean tàbhachdach le Roinnean eile den Riaghaltas agus le Buidhnean Poblach Neo-Roinneil eile.

Tha sinn air gnothaichean malairt rè na bliadhna ath-sgrùdadh agus tha sinn den bheachd gu bheil com-pàirteachas pàrtaidh co-cheangailte cudromach aig na leanas:

13. RELATED PARTY TRANSACTIONS

The Bòrd is a Non-Departmental Public Body of the Scottish Government. The Bòrd's Sponsor Department is the Scottish Government Culture and Digital Directorate, Culture Division. 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:

Buidheann agus adhbhar nan tabhartasan	Ball den Bhòrd / Ball den Àrd-sgioba Stiùiridh agus dàimh leis a' bhuidheann	Luach Iomlan Phàighidhean sa bhliadhna Total Value of Payment(s) in year £	Bòrd Member / Senior Management Team Member and relationship with organisation	Organisation and purpose of grant(s)
Comhairle na Gàidhealtachd Maoin Buileachaidh Achd na Gàidhlig (£88,158), Duaisean Deagh-ghnè na Gàidhealtachd (£500), Còisir Sgireil Gàidhlig "Coisir G" (£2,800), Taisbeanadh Cultar na Gàidhealtachd (£500).	M Foxley Stiùiriche Rianachd na Comhairle	91,958	M Foxley Leader of the Administration of the Council	The Highland Council Gaelic Language Act Implementation Fund (£88,158), Highland Quality Awards (£500), Regional Gaelic Choir "Coisir G" (£2,800), Highland Culture Showcase (£500).



Buidheann agus adhbhar nan tabhartasan	Ball den Bhòrd / Ball den Àrd-sgioba Stiùiridh agus dàimh leis a' bhuidheann	Luach Iomlan Phàighidhean sa bhliadhna Total Value of Payment(s) in year £	Bòrd Member / Senior Management Team Member and relationship with organisation	Organisation and purpose of grant(s)
Ionad Àros Iomairt Ghàidhlig Sgìre Thròndairnis san Eilean Sgìtheanach (£1,000) agus Seiseanan Cìuil do Bhuidheann Gàidhlig (£2,400).	A MacCarraig Neach-earrannan sa chompanaidh	3,400	A Cormack Shareholder in company	Aros Centre Gaelic initiative in Trotternish area of Skye (£1,000) and Music Sessions for Gaelic Group (£2,400).
Acair Taic tabhartais airson Foillseachadh Leabhraichean Gàidhlig.	D Màrtainn Cathraiche Bòrd-stiùiridh a' chompanaidh	94,640	D Martin Chair of company Board of Directors	Acair Grant support for Publication of Gaelic Books.
Fèisean nan Gàidheal Taic dha adhartachadh agus leasachadh ceòl Gàidhlig is teagasg òrain	A MacCarraig Ceannard na buidhne	140,500	A Cormack Chief Executive of organisation	Fèisean nan Gàidheal Support for promotion and development of Gaelic music and song tuition
Ughdarras a' Chlò Hearaich Màl oifisean dha Oifigear Cholmcille	D Màrtainn Cathraiche Ùghdarras a' Chlò Hearaich	1,300	D Martin Chair of Harris Tweed Authority	Harris Tweed Authority Rental of office premises for Colmcille Officer
Oilthigh na Gàidhealtachd 's nan Eilean Pròiseact Rannsachaidh Gàidhlig Nàiseanta Soillse Paigheadh bliadhnail den tabhartas	R Dunbar Àrd-Ollamh Rannsachaidh do Phròiseact Soillse	70,000	R Dunbar Research Professor at Soillse Project	University of the Highlands and Islands Soillse National Gaelic Research Project Annual instalment of grant
Comhairle nan Leabhraichean Taic tabhartais airson Foillseachadh Leabhraichean Gàidhlig	R Nic a' Bhàird Stiùiriche Comhairle nan Leabhraichean (bhon luchair 2010)	247,272	R Ward Director of Gaelic Books Council (from July 2010)	Gaelic Books Council Publication of Gaelic Books Grant support

14. AONTAIDHEAN TABHARTAIS SA BHEIL BUILL A' BHUIRD AGUS BUILL DEN ÀRD-SGIOBA STIUIRIDH AN SÀS.

A thuilleadh air na cùisean gnothaich brìgheil rè na bliadhna a tha air an liostadh ann an Nota 13 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' còmhach na h-ùine suas gu 31 Màrth 2012.

14. GRANT APPROVALS INVOLVING BÒRD MEMBERS AND MEMBERS OF THE SENIOR MANAGEMENT TEAM

In addition to the significant transactions during the year listed in Note 13 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 the period up to 31 March 2012.

Buidheann agus adhbhar nan tabhartasan	Ball den Bhòrd / Ball den Àrd-sgioba Stiùiridh agus dàimh leis a' bhuidheann	Luach Iomlan Aontaidhean Tabhartais sa bhliadhna Total Value of Grant approvals in year £	Bòrd Member / Senior Management Team Member and relationship with organisation	Organisation and purpose of grant(s)
Acair Foillseachadh Leabhraichean Gàidhlig Tabhartas ri phàigheadh tro Chomhairle nan Leabhraichean fo rèiteachaidhean ùra	A NicSuain Ball den Bhòrd-stiùiridh D Màrtainn Cathraiche	70,000	A MacSween Board Member D Martin Chair	Acair Publication of Gaelic Books. Grant to be paid through Gaelic Books Council under new arrangements.
Cli Gàidhlig Taic do ionnsachadh na Gàidhlig (£130,300) agus Cafaidh Gàidhlig Inbhir Nis (£750)	R Dunbar Ball coitcheann den bhuidheann I Caimbeul Ball coitcheann den bhuidheann	131,050	R Dunbar Ordinary member of organisation I Campbell Ordinary member of organisation	Cli Gàidhlig Support for Gaelic language learning (£130,300) and Cafaidh Gàidhlig Inbhir Nis (£750)
An Comunn Gàidhealach. Taic don Mhòd Nàiseanta is mòdan ionadail, oideachadh Gàidhlig do bhuill a' Mhòid agus cosgaisean làrach-lìn.	Iain MacLeòid Ceann-suidhe A NicSuain Ball Beatha den bhuidheann A MacCarraig Ball Beatha den bhuidheann	121,500	John MacLeod President A MacSween Life Member of organisation A Cormack Life Member of organisation	An Comunn Gàidhealach Support for National and local Mods, Gaelic tuition for Mod members, and website costs
Fèisean nan Gàidheal Taic do adhartachadh agus leasachadh ceòl Gàidhlig agus oideachadh òrain (£125,000), Pròiseact "Chuala 's Chunnai" (£10,000), Pròiseact Theatar "Meanbh-Chuileag" 2011 (£20,000) agus Pròiseact Ealain Ghàidhlig ann an sgoiltean tro mheadhan na Beurla (£7,500).	A MacCarraig Ceannard na buidhne (làn-ùine)	162,500	A Cormack Chief Executive of organisation (full time)	Fèisean nan Gàidheal Support for promotion and development of Gaelic music and song tuition (£125,000), "Chuala 's Chunnai" project (£10,000), "Meanbh-Chuileag" 2011 Theatre Project (£20,000) and Gaelic Arts in English medium schools Project (£7,500).



Buidheann agus adhbhar nan tabhartasan	Ball den Bhòrd / Ball den Àrd-sgioba Stiùiridh agus dàimh leis a' bhuidheann	Luach Iomlan Aontaidhean Tabhartais sa bhliadhna	Bòrd Member / Senior Management Team Member and relationship with organisation	Organisation and purpose of grant(s)
		Total Value of Grant approvals in year		
		£		
Oilthigh na Gàidhealtachd 's nan Eilean Pròiseact Rannsachaidh Gàidhlig Nàiseanta Soillse Paigheadh bliadhnaile den tabhartas	R Dunbar Àrd-Ollamh Rannsachaidh ann am Pròiseact Soillse	70,000	R Dunbar Research Professor at Soillse Project	University of the Highlands and Islands Soillse National Gaelic Research Project annual instalment of grant
Pròiseact Lasair, Comunn na Gàidhlig Cùrsaichean Gàidhlig ann an ceann a tuath an Eilein Sgitheanaich	R Dunbar Àrd-Ollamh Rannsachaidh ann am Pròiseact Soillse, OGE M Foxley Iar-Chathraiche Colaiste na Gàidhealtachd an Iar OGE	10,000	R Dunbar Research Professor at Soillse Project, UHI M Foxley Vice-Chair of West Highland College UHI	Lasair Project, Comunn na Gàidhlig Gaelic courses in North Skye
Comhairle na Gàidhealtachd Taisbeanadh Cultar na Gàidhealtachd (£500). Duaisean Deagh-ghnè na Gàidhealtachd (£500)	M Foxley Stiùiriche Rianachd na Comhairle	1,000	M Foxley Leader of the Administration of the Council	The Highland Council Highland Culture Showcase (£500). Highland Quality Awards (£500)
Comhairle nan Eilean Siar Deasbad Sgoiltean Gàidhlig BT Alba (£5,000), Clasaichean Gàidhlig do Luchd-teagaisg (£15,000) agus Clasaichean Luchd-ionnsachaidh Ùlpan (£12,000).	A MacLeòid Oifigear Leasachaidh is Poileasaidh Gàidhlig an taobh a-staigh oifis a' Cheannaird.	32,000	A MacLeod Gaelic Development and Policy Officer within the Chief Executive's office	Comhairle nan Eilean Siar BT Alba Gaelic Schools Debate (£5,000), Gaelic Classes for Teachers (£15,000), and Ùlpan Gaelic Learners' Classes (£12,000).
Fèis Lochabair Deireadh-seachdain ghnìomhachdan teaghlach	A MacCormaig Ceannard Àrd-bhuidheann nam Fèisean	1,000	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis Lochabair Family activities weekend
Fèis a' Bhaile Deireadh-seachdain ciùil is spòrs do dhaoine òga	A MacCormaig Ceannard Àrd-bhuidheann nam Fèisean	2,500	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis a' Bhaile Music and sports weekend for young people
Fèis Tir a' Mhurain Clasaichean ciùil	A MacCormaig Ceannard Àrd-bhuidheann nam Fèisean	1,800	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis Tir a' Mhurain Music classes

Buidheann agus adhbhar nan tabhartasan	Ball den Bhòrd / Ball den Àrd-sgioba Stiùiridh agus dàimh leis a' bhuidheann	Luach Iomlan Aontaidhean Tabhartais sa bhliadhna Total Value of Grant approvals in year £	Bòrd Member / Senior Management Team Member and relationship with organisation	Organisation and purpose of grant(s)
Fèis Òigridh Ìle & Dhiùra Cùrsaichean sgilean ioma-mheadhanan .	A MacCarraig Ceannard Àrd-bhuidheann nam Fèisean	500	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis Òigridh Ìle & Dhiùra Multi-media skills courses.
Fèis Òigridh na Mara Bùth-obrach deireadh-seachdain air Eilean Chanaigh.	A MacCarraig Ceannard Àrd-bhuidheann nam Fèisean	500	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis Òigridh na Mara Weekend workshop on Isle of Canna.
Fèis Rois Clasaichean sgrìobhaidh, rèidio is dràma tro mheadhan na Gàidhlig.	A MacCarraig Ceannard Àrd-bhuidheann nam Fèisean	2,500	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis Rois Writing, radio and drama classes through medium of Gaelic.
Fèis Dhùn Bhreatainn an Iar Seachdain oideachaidh aig Stòras Uibhist.	A MacCarraig Ceannard Àrd-bhuidheann nam Fèisean	1,200	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis Dhùn Bhreatainn an Iar Tuition week at Stòras Uibhist.
Fèis Mhuile Seiseanan dràma do sgoiltean nach eil tro mheadhan na Gàidhlig.	A MacCarraig Ceannard Àrd-bhuidheann nam Fèisean	1,500	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis Mhuile Drama sessions for non-Gaelic medium schools.
Fèis Latharna Gnìomhachdan spòrs a-muigh do chloinn.	A MacCarraig Ceannard Àrd-bhuidheann nam Fèisean	1,000	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis Latharna Outdoor sports activities for children.
Fèis nan Garbh Chrìochan Clasaichean fiolm is mheadhanan.	A MacCarraig Ceannard Àrd-bhuidheann nam Fèisean	2,740	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis nan Garbh Chrìochan Film and media classes.
Fèis Ghàidhlig Ghlaschu Clasaichean fiolm is mheadhanan.	A MacCarraig Ceannard Àrd-bhuidheann nam Fèisean	2,000	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis Ghàidhlig Ghlaschu Film and media classes.
Fèis Innis an Uillt Clasaichean fiolm is mheadhanan.	A MacCarraig Ceannard Àrd-bhuidheann nam Fèisean	2,200	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis Innis an Uillt Film and media classes.



Buidheann agus adhbhar nan tabhartasan	Ball den Bhòrd / Ball den Àrd-sgioba Stiùiridh agus dàimh leis a' bhuidheann	Luach Iomlan Aontaidhean Tabhartais sa bhliadhna Total Value of Grant approvals in year £	Bòrd Member / Senior Management Team Member and relationship with organisation	Organisation and purpose of grant(s)
Fèis Lannraig a Tuath Fèis air a cumail ann an Lannraig a Tuath.	A MacCarraig Ceannard Àrd-bhuidheann nam Fèisean	4,370	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis Lannraig a Tuath Fèis held in North Lanarkshire.
Fèis Lochabair Clasaichean fiolm is mheadhanan agus Fèis nam Pàrant.	A MacCarraig Ceannard Àrd-bhuidheann nam Fèisean	3,500	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis Lochabair Film and media classes and Fèis nam Pàrant.
Fèis na h-Òige Clasaichean deireadh-seachdain ann am Pìobaireachd is Drumaireachd.	A MacCarraig Ceannard Àrd-bhuidheann nam Fèisean	1,100	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis na h-Òige Weekend classes in Pipes and Drums.
Fèis Thròndairnis Fèis tro mheadhan na Gàidhlig.	A MacCarraig Ceannard Àrd-bhuidheann nam Fèisean	2,260	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis Thròndairnis Fèis through medium of Gaelic.
Fèis Tìr a' Mhurain Clasaichean ciùil is turas gu Fèis Ciùil Innse Gall.	A MacCarraig Ceannard Àrd-bhuidheann nam Fèisean	1,000	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis Tìr a' Mhurain Music classes and visit to Hebridean Music Festival.
Comunn Eachdraidh Nis Clàradh eachdraidh sgoil Chrois, Eilean Leòdhais.	A NicSuain Ball den Chomataidh	2,000	A MacSween Committee Member	Comunn Eachdraidh Nis Recording of history of School at Cross, Isle of Lewis.
Bòrd Slàinte nan Eilean Siar Buileachadh Plana Gàidhlig Bòrd Slàinte NHS nan Eilean Siar (£25,000) Leasachadh Stòr-dàta Soidhnichean Gnèitheach do NHS Alba (£28,500).	I A MacAoidh Cathraiche Bòrd-stiùiridh an NHS.	53,500	J A MacKay Chairman of NHS Board.	Western Isles Health Board Implementation of NHS Western Isles Health Board Gaelic Plan (£25,000) Development of Generic Signs Database for NHS Scotland (£28,500).

15. 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 2011. Tha na sùimean air a bheil am Bòrd fo fhiachaibh a phàigheadh a thaobh màil obrachaidh nach gabh a dhubhadh às, mar a leanas:

	Fearann & Togalaichean	Carbaidean & Uidheam Oifis	Fearann & Togalaichean	Carbaidean & Uidheam Oifis	
	Land & Buildings	Motor Vehicles & Office Equipment	Land & Buildings	Motor Vehicles & Office Equipment	
	2011	2011	2010	2010	
	£	£	£	£	
Màil obrachaidh a ruitheas a-mach: An taobh a-staigh bliadhna	44,063	3,662	46,595	5,138	Operating leases which expire: Within one year
Nas fhaide na bliadhna agus gun a bhith nas fhaide na còig bliadhna	130,209	1,157	174,272	4,819	Later than one year and not later than five years
Às dèidh còig bliadhna	0	0	0	0	After five years
	174,272	4,819	220,867	9,957	

15. 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 2011. The amounts which the Bòrd is committed to pay in respect of non-cancellable operating leases are as follows:

16. DEALASAN TEACHD-A-STEACH

Bha dealasan tabhartais aig deireadh na bliadhna, air an dèanamh suas de thabhartasan a chaidh aontachadh ro 31 Màrt 2011 ach nach robh rim pàigheadh gu às dèidh a' chinn-latha sin, rim pàigheadh mar a leanas:

	2011	2010	
	£	£	
An taobh a-staigh bliadhna	2,328,839	2,344,141	Within one year
An taobh a-staigh a dhà gu còig bliadhna	231,000	312,000	Within two to five years
Às dèidh còig bliadhna	0	0	After five years
	2,559,839	2,656,141	

16. REVENUE COMMITMENTS

Grants commitments at the year end, comprising grants which had been approved prior to 31 March 2011 but were not payable until after that date, were due as follows:



17. 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 LEAGHAIDH

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' bhuidhean 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 bhuidhean. 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 bhuidhean airgead cèin. Cha robh an easaonta dha robh Bòrd na Gàidhlig fosgailte susbainteach.

CUNNART ÌRE RÈIDHE

Chan eil cumhachd aig Bòrd na Gàidhlig iasad fhaighinn agus tha na maoinean a tha an còrr air an cumail ann an cunntasan tasgaidh 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 10.

17. FINANCIAL INSTRUMENTS

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

LIQUIDITY RISK

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

FOREIGN CURRENCY RISK

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

INTEREST-RATE RISK

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

FAIR VALUES

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

18. COLMCILLE

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

A rèir cumhachan Inbhean Cunntasachd Eadar-nàiseanta 31, Ùidh ann an Co-Thachartasan, far a bheil buidheann a' com-pàirteachadh ann an co-eagrachadh nach eil na aon phàirt, bu chòir dha a bhith cunntachail airson a so-mhaoin fhèin, buailteachdan is sruthan airgid, air an tomhais a rèir cumhachan an aonta a tha a' riaghladh an rèiteachaidh.

Tha caiteachas de £231,243 (2010- £159,615) a chaidh a tharraing às leth Colmcille air aithris mar phàirt de Chaiteachas Obrachail a' Bhùird an taobh a-staigh Inbhe Cànan.

Gu 31 Màrt 2009, bha pròiseact Colmcille ag obair tro chompanaidh earranta, Iomairt Colmcille, le Bòrd Stiùiridh air an ainmeachadh le Riaghaltasan na h-Alba, Èirinn a Tuath is Poblachd na h-Èireann. Air 31 Màrt 2009, stad an companaidh a dh'obair agus tha gnìomhachdan pròiseact Colmcille air a bhith gan giùlain dìreach le Bòrd na Gàidhlig ann an Alba agus Foras na Gaeilge ann an Èirinn a Tuath is Poblachd na h-Èireann.

Rè 2010-11, bha sgoileadh Iomairt Colmcille air a chrìochnachadh, agus chaidh na maoinan a bha air fhàgail a roinn eadar Bòrd na Gàidhlig agus Foras na Gaeilge. B' e £47,071 a fhuair Bòrd na Gàidhlig. Tha an t-sùim seo air a gabhail a-steach do Teachd-a-Steach Eile ann an Aithris Teachd-a-Steach Coitcheann. Bha na maoinan uile air an cosg tron bhliadhna an lùib gnìomhachdan Colmcille.

19. 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.

18. 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 International Accounting Standards 31 Interests in Joint Ventures, 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 of £231,243 (2010- £159,615) incurred in respect of Colmcille has been reported as part of the Bòrd's Operational Expenditure within Language Status.

Until 31 March 2009 the Colmcille project operated through a limited company, Iomairt Colmcille, with a Board of Directors nominated by the Governments of Scotland, Northern Ireland and the Republic of Ireland. On 31 March 2009 the company ceased to operate and the activities of the Colmcille project have been carried directly by Bòrd na Gàidhlig in Scotland and Foras na Gaeilge in Northern Ireland and the Republic of Ireland.

During 2010-11 the dissolution of Iomairt Colmcille was finalised, and funds which remained were remitted to Bòrd na Gàidhlig and Foras na Gaeilge. The amount attributable to Bòrd na Gàidhlig was £47,071. This amount is included in Other Income in the Statement of Comprehensive Income. The funds concerned were all expended during the year on Colmcille activities.

19. POST BALANCE SHEET EVENTS

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



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 riathanasan foillseachaidh anns an eagraan de Leabhar-làimhe Aithris Ionmhasail an Rìghaltais (FReM) 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 mar a tha iad aig deireadh na bliadhna ionmhais.
4. Bidh an stiùireadh seo air ath-thoradh mar eàrr-ràdh do dh'aithris nan cunntasan. Tha an stiùireadh a thugadh air 31 Màrt 2006 leis an seo air a chùl-ghairm.

Ainm-sgrìobhte le ùghdarras Mhinistearan na h-Alba
11 Dàmhair 2007

DIRECTION BY THE SCOTTISH MINISTERS

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

Signed by the authority of the Scottish Ministers
11 October 2007

