

BÒRD NA
GÀIDHLIG



AITHISG BHLIADHNAIL 2011/2012

ANNUAL REPORT 2011/2012

Dà Chànan = Iomadh Cothrom

English
+
Gaelic = a
Brighter
Scotland



1/5

TODAY'S TIGER, TOMORROW ...
JAMES (AGE 31)
**LINGUISTIC
THERAPIST**
ROYAL HOSPITAL, GLASGOW
WWW.GAIDHLIG.ORG.UK



FACT:

Children in Gaelic-medium education don't need to be from Gaelic speaking families.



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Ro-ràdh bhon Chathraiche Message from the Chair

Ealasaid Nic an t-Saoir,
Cathraiche Eadar-amail

Elizabeth MacAtear,
Interim-Chair

Tha mi toilichte an Aithisg Bhliadhnail aig Bòrd na Gàidhlig airson na bliadhna ionmhasail 2011-12 a chur fa ur comhair.

Is e bliadhna air leth dripeil a tha air a bhith an seo do Bhòrd na Gàidhlig. A thuilleadh air uallach obrach àbhaisteach na buidhne, chaidh ùine chudromach agus spionnadh a chur an cèill ann an cruthachadh an dàrna Plana Cànan Nàiseanta Gàidhlig do dh'Alba. Tha am Plana a' coimhead ris an àireamh de luchd-labhairt na Gàidhlig ann an Alba a mheudachadh agus an raon de shuidheachaidhean a leudachadh sa bheil a' Ghàidhlig ga cleachdadh le aire air an dachaigh, coimhearsnachdan & foghlam gu h-àraidh.

An dèidh dreach den Phlana fhoillseachadh ann an Dùn Èideann san Dàmhair a chaidh seachad, lean Bòrd na Gàidhlig air adhart a' cumail ùine co-chomhairleachaidh thairis air trì mìosan le 21 coinneamh co-chomhairleachaidh poblach air feadh na h-Alba gus aire shònraichte a thoirt do fheumalachdan cànan nan coimhearsnachdan ann an Alba a thuilleadh air feumalachdan bhuidhnean com-pàirteachais. Bha e na ùrachadh a bhith a' faicinn na taic a bhathar a' taisbeanadh don chànan air feadh na dùthcha, a' cur tuilleadh neart ri Plana Cànan Nàiseanta na Gàidhlig, agus a' toirt comas dhuinn a chur air adhart chun an Dtr Alasdair Allan, am Ministear airson Ionnsachadh, Saidheans agus Cànanan na h-Alba, air 26 Màrt 2012.

I am pleased to present you with Bòrd na Gàidhlig's Annual Report for the financial year 2011-12.

This has been a very busy year for Bòrd na Gàidhlig. In addition to the normal workload of the organisation, a significant amount of time and energy was put into the creation of Scotland's second National Gaelic Language Plan. The Plan looks to increase the number of speakers of Gaelic in Scotland and expand the range of situations in which Gaelic is used, focusing on the home, communities & education in particular.

After launching a draft version of the Plan in Edinburgh last October, Bòrd na Gàidhlig proceeded to hold a three month public consultation period with 21 public consultation meetings across Scotland so as to pay particular attention to the language needs of Scotland's communities as well as those of partner organisations. It was refreshing to see the support shown to the language throughout the nation which also strengthened the National Gaelic Language Plan which we were then able to issue to the Minister for Learning, Science and Scotland's Languages, Dr Alasdair Allan on 26 March 2012. We have heard so much about the importance of Scotland's identity in recent times. As this debate continues we must carry on making the



Tha sinn air a leithid a chluinntinn o chionn ghoirid mu chudromachd dearbh-aithne na h-Alba, agus mar a bhios an deasbad sin a' leantainn feumaidh sinn a bhith a' cur air adhart cùis dheimhinneach às leth na Gàidhlig, a' daingneachadh gum buin a' Ghàidhlig do dh'Alba air fad. Nochd rannsachadh a chaidh a chur an gnìomh ann an 2011 gu bheil 81% den phoball a' faireachdainn gu bheil e cudromach nach caill Alba nòsan traidiseanta a' chànain. Gach uair a chuireadh a' cheist air a' phoball, tha a' mhòr-chuid airson taic a chur ri cumail suas na Gàidhlig agus ag aithneachadh gu bheil feum air barrachd ruigsinneachd air ionnsachadh a' chànain. Tro liubhairt am Plana Cànan Nàiseanta Gàidhlig agus tro cheumanna eile, leanar air aghaidh ag adhartachadh na Gàidhlig mar chànan do dh'Alba gu lèir.

positive case that the Gaelic Language belongs to the whole of Scotland. Research undertaken in 2011 showed that 81% of the Scottish public feel that it is important that Scotland does not lose its Gaelic language traditions. Each time the public has been asked, the majority support the maintenance of the Gaelic language and recognise the need for greater access to learning the language. Through the delivery of the National Gaelic Language Plan and other measures we will continue to promote Gaelic as a language for the whole of Scotland.



Ministear airson Ionnsachadh is Sgilean le uallach airson Gàidhlig is Albais, An Dtr Alasdair Allan.
Minister for Learning and Skills with responsibility for Gaelic and Scots, Dr Alasdair Allan

Is ann le aithreachas a chuir Art MacCarraig roimhe dreuchd a' Chathraiche aig Bòrd na Gàidhlig a leigeil dheth sa Mhàrt am-bliadhna. On a chaidh fhastadh chun a' Bhùird ann an 2007, tha e air a bhith a' nochdadh dealas agus dìongmhaltas gun lagachadh a thaobh leasachadh is fàs don Ghàidhlig. Mar Chathraiche thar nan trì bliadhna a dh'fhalbh, tha e air a bhith a' giùlain uallach-obrach fìor mhòr a' co-cheangal obair làitheil le a dhreuchd aig Bòrd na Gàidhlig. Bha Art aig teis-meadhain cruthachadh Plana Cànan Nàiseanta Gàidhlig 2012 - 2017 agus tha e a' fàgail dìleab làidir aig a' Bhòrd a bheir stiùireadh dhuinne agus do chàch thar nam bliadhnaichean a tha romhainn. Às leth a' Bhùird, bu mhath leam buidheachas a thoirt dha agus tha sinn a' guidhe gach soirbheachadh dha san àm ri teachd.

Dh'fhàg sinn soraidh slàn cuideachd aig Anna NicSuain, Alasdair MacLeòid, Rob Dunbar agus Micheal Foxley a leig dhiubh an dreuchd mar bhuill den Bhòrd. Bu mhath leam taing a thoirt do gach aon dhiubh airson an cuid seirbheis do Bhòrd na Gàidhlig agus tha sinn a' guidhe gach dùrachd dhaibh anns gach oidhirp sam bi iad an sàs san àm ri teachd.

Feumaidh mi cuideachd taing a thoirt do mo cho-bhuill air a' Bhòrd airson an cuid taic leantail tron bhliadhna agus bu mhath leinn a thoirt fa-near an luach a tha sinn a' cur air ar luchd-obrach airson an dìchill agus an taic fad na bliadhna.

Tha sinn a' cur luach mòr air an taic a fhuair sinn bho Riaghaltas na h-Alba agus na buidhnean com-pàirteachais tron bhliadhna a dh'fhalbh. Is ann a-mhàin le a leithid sin de thaic a choileanas Bòrd na Gàidhlig a dhleastanas.

Ealasaid Nic an t-Saoir
Cathraiche Eadar-amail, Bòrd na Gàidhlig

It is with regret that Arthur Cormack decided to resign as Bòrd na Gàidhlig Cathraiche in March of this year. Since his appointment to the Bòrd in 2007 he has been unfaltering in his commitment and determination for the development and growth of the Gaelic language. As Cathraiche over the past three years, he has carried a huge workload combining his daily job with his Bòrd na Gàidhlig role. Arthur was integral to the creation of the National Gaelic Language Plan 2012 - 2017 and leaves the Bòrd with a strong legacy that will guide others and us through the coming years. On behalf of the Bòrd I would like to thank him and wish him very well for the future.

We also said goodbye to Annie MacSween, Alasdair MacLeod, Rob Dunbar and Michael Foxley who retired as Bòrd members. I would like to thank each of them for their services to Bòrd na Gàidhlig and wish them very well in all their future endeavors.

I must also thank my fellow Bòrd members for their continued support throughout the year and would like to note our appreciation to our staff for their continued dedication and support.

We greatly appreciate the support of Scottish Government and partner organisations throughout the year. It is only with such support that Bòrd na Gàidhlig can deliver its remit.

Elizabeth McAtear
Interim-Chair, Bòrd na Gàidhlig



Ro-fhacal a' Cheannaird CEO's Foreword

Iain Aonghas MacAoidh,
Ceannard

John Angus MacKay,
CEO

Is e bliadhna dhùbhlach ach torrach aig a' cheann thall a tha air a bhith ann do Bhòrd na Gàidhlig, mu choinneach cùl-raoin de chrìonadh eaconamach agus goireasan cuibhrichte mar bhuil air an sin.

A thuilleadh air prògram farsaing de ghniomhachdan a liubhairt, dh'fhastaidh sinn luchd-obrach do na dreuchdan a bha bàn, a' gabhail a-steach sgioba de luchd-obrach Tràth-Bhliadhnaichean a stèidheachadh agus chaidh mòran ùine is oidhirp a chur an sàs ann an dreachadh an dàrna Plana Cànan Nàiseanta Gàidhlig. Tha sinn gu mòr an comain gach neach a chuir ris a' phròiseas seo air an taobh a-staigh agus a-muigh, Riaghaltas na h-Alba, buidhnean com-pàirteachais agus am poball fhèin a thug seachad beachdan cudromach sa phròiseas co-chomhairleachaidh anns gach diofar ceàrnaidh agus bho gach diofar àite ann an Alba.

B' e bliadhna a bha seo far an do neartaich sinn stiùireadh agus sgioba-obrach a' Bhùird, aig an aon àm a' cumail suas dhàimhean stèidhichte le buidhnean com-pàirteachais agus a' conaltradh ri feadhainn eile mar COSLA. Tha a leithid sin de dhàimhean is chom-pàirteachasan nan eileamaidean deatamach ann an liubhairt dleastanas Bhòrd na Gàidhlig agus bu mhath leam mo bhuidheachas a chur an cèill dhaibhsan uile a chuir taic rinn rè na bliadhna a dh'fhalbh.

Tha na tar-earrannan a leanas a' solarachadh eisimpleirean de na gnìomhachdan a chaidh a ghabhail os làimh tron bhliadhna 2011/12.

Iain A MacAoidh
Ceannard

It has been a challenging but, ultimately, fruitful year for Bòrd na Gàidhlig, against a backdrop of economic recession and consequently constrained resources.

In addition to delivering a wide programme of activities, we recruited staff to vacant posts, including establishing a team of Early Years workers, and much time and effort was devoted to drafting the second National Gaelic Language Plan. We are greatly indebted to all those who contributed to this process internally, and, externally, to Scottish Government, partner agencies and the public who made significant contributions in the consultation process, in and from many locations throughout Scotland.

This was a year in which we strengthened the Bòrd's management and staffing, whilst also maintaining established relationships with partner agencies and engaging with others such as COSLA. Such relationships and partnerships are vital elements in the delivery of Bòrd na Gàidhlig's remit, and I wish to acknowledge my gratitude to all those who supported us in the course of the past year.

The following sections provide examples of a cross-section of the activities undertaken in the course of 2011/12.

John A MacKay
CEO

Seirbheisean Corporra Corporate Services

Ann an cumantas ri mòran bhuidhnean poblach eile, tha Bòrd na Gàidhlig air a bhith ag obrachadh le buidseat lùghdaichte ann an 2011-12, le £5.150m de Theachd-a-steach bho Thabhartas-gus-Cuideachadh airson na bliadhna. Bha còrr obrachail de £50k ann airson na bliadhna.

Bha iarraidh bho Riaghaltas na h-Alba air buidhnean poblach sàbhalaichean èifeachdach a dhèanamh de 3% aig a' char as lugha ann an cosgaisean ruith. Ged a b' e dùbhlán a bha seo, shoirbhich leinn agus tha sinn a' leantainn air adhart a' cumail smachd air ionmhas agus a' lùghdachadh caiteachais far an gabh sin a dhèanamh.

Mar eisimpleir den phiseach air Riaghladh, chomharraich Ath-bhreithneachadh air Cleachdadh as Fheàrr a ghabh Riaghaltas na h-Alba os làimh san Fhaoilleach 2012, gun robh Poileasaidh Solarachaidh is Leabhar-làimhe Mhodhan-obrach Bhòrd na Gàidhlig na eisimpleir den chleachdadh as fheàrr a dh'fhaodte a roinn le buidhnean eile den aon mhead.

Mar thoradh air na buannachdan a chithear bho dhol a-steach do Mheòrachan Aonta le DNA ann an 2011 airson ar seirbheisean IT, lean am Bòrd air adhart a' leasachadh cheanglaichean le buidhnean poblach eile gus an fheum as fheàrr fhaighinn à cothroman co-obrachaidh agus luach an airgid. Mar eisimpleir, neartaich sinn barrachd an dàimh a bh' againn le ING ann an trèanadh air mothachadh solarachaidh agus ann an co-roinn air oifis san Eilean Sgitheanach.

In common with many other public organisations, Bòrd na Gàidhlig's operated with a reduced budget in 2011-12, with £5.150m Grant-in-Aid income for the year. The result for the year was an operational surplus of £50k.

The Scottish Government required public bodies to make efficiency savings of at least 3% in their running costs. Although this was a challenge, we succeeded, continuing to maintain financial controls and reducing expenditure wherever possible.

As an example of improved Governance, a Best Practice Review undertaken by Scottish Government in January 2012, identified that Bòrd na Gàidhlig's Procurement Policy and Procedure Handbook was an example of best practice which could be shared with organisations of a similar size.

Following the benefits seen by entering into a Memorandum of Agreement with SNH in 2011 for our IT services, the Bòrd has continued to develop links with other public bodies to maximize opportunities for co-operation and better value for money. For example, we further developed our relationship with HIE in procurement awareness training and in sharing office space on the Isle of Skye.

An dèidh crìoch air trusadh don Àrd-Sgioba Stiùiridh nas tràithe am-bliadhna, lean sinn air adhart a’ lìonadh dhreuchdan a bha bàn aig a’ Bhòrd. Dh’fhastaidh sinn 5 Oifigearan Tràth-Bhliadhnaichean agus Oifigear Foghlaim is Ionnsachaidh a’ dèanamh sgioba foghlaim slàn, agus cuideachd Oifigear Corporra is Conaltraidh. Chaidh dreuchdan bàna a dh’èirich anns an sgioba Cleachdadh Cànan a lìonadh tro fhastadh air 2 Oifigear Phlanaichean Gàidhlig.

Gus crìoch a chur air a’ phròiseas a thaobh iomlanachd sgioba Luchd-obrach, chaidh latha togail-sgioba a chumail far an robh cinn-uidhe corporra agus targaidean coileanaidh air an ceangal gu dlùth ris na prìomhachasan ro-innleachdail ann am Plana Cànan Nàiseanta Gàidhlig.

Dh’fhàg sinn soraidh slàn aig Dòmhnall MacIlle Mhoire agus Cathaidh NicIain. Bu mhath leam taing mhòr a thoirt dhaibh airson an dichill agus an taic fhad ’s a bha iad air am fastadh aig a’ Bhòrd.

Tha Bòrd na Gàidhlig a’ faicinn Stiùireadh Cunnairt mar phrìomh ghnìomh riaghlaidh ann an cuideachadh le dèanamh cinnteach gun coilean am Bòrd a chuid amasan agus a chinn-uidhe. Lean sinn air adhart a’ cumail sùil air cunnartan agus ag ath-bhreithneachadh clàran cunnairt na buidhne, gus:

- Cuir às do chunnartan no cunnartan a lùghdachadh gu ìre ris an tèid gabhail;
- Sùileachadh ri agus dèiligeadh le riatanasan caochlaideach reachdail, àrainneachdail agus sòisealta;
- Leòn no milleadh a chasg agus cosgais cunnairt a lùghdachadh;
- Mothachadh a thogail don fheum air stiùireadh cunnairt.

Ann an 2011-12, chuir Bòrd na Gàidhlig ri 9 a-mach à 15 Builean Nàiseanta ann am Frèam-obrach Coileanaidh Nàiseanta Riaghaltas na h-Alba, a’ cur a thuilleadh ri liubhairt nan 5 cinn-uidhe ro-innleachdail aig an Riaghaltas:

- Alba nas Saidhbhire agus nas Cothromaiche
- Alba nas Grinne
- Alba nas Fhallaine
- Alba nas Sàbhailte agus nas Làidire
- Alba nas Uaine

After completion of recruitment to the Senior Management Team earlier in the year, we proceeded to fill a number of vacant posts at the Bòrd. We appointed 5 Early Years Officers and an Education and Learning Officer to complete the education team and also a Corporate & Communications Officer. Vacancies which arose in the Gaelic Usage team were filled through the recruitment of 2 Gaelic Language Planning Officers.

To complete the process of Staff integration, a team-building day was held where corporate objectives and performance targets were linked closely to the strategic priorities outlined in the National Gaelic Language Plan.

We said goodbye to Donald Morrison and Cathy Johnson. I would like to thank them very much for their dedication and support in their time as employees of the Bòrd.

Bòrd na Gàidhlig recognises Risk Management as a key governance function in helping to ensure it achieves its aims and objectives. We continued to monitor risks and review the organisational risk registers in order to:

- 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.

In 2011-12 Bòrd na Gàidhlig contributed to 9 out of the 15 National Outcomes in the Scottish Government’s National Performance Framework, furthering the delivery of the Governments 5 strategic objectives:

- Wealthier & Fairer Scotland
- Smarter Scotland
- Healthier Scotland
- Safer & Stronger Scotland
- Greener Scotland



Bun-sgoil Chondobhrait (2012)
Condorrat Primary (2012)

Foghlam & Ionnsachadh Education & Learning

Tha mòran de dh'obair a' Bhùird ann an raon an fhoghlaim air a coileanadh tro chom-pàirteachas le Buidhnean Nàiseanta agus Ùghdarrasan Ionadail. Gus buileachadh air Ro-Innleachd Nàiseanta Foghlam Gàidhlig a cho-òrdanachadh mar a tha e air a mhìneachadh sa chiad Phlana Cànain Nàiseanta Gàidhlig, agus an Ro-Innleachd airson an dàrna Plana ath-sgrùdadh, chuir sinn air dòigh trì coinneamhan de Bhuidheann Stiùiridh Ro-Innleachd Nàiseanta Foghlam Gàidhlig. Tha a' Bhuidheann air a dèanamh suas le riochdairean bho Riaghaltas na h-Alba, prìomh bhuidhnean foghlaim nàiseanta, aitreabhan foghlaim treas-ìre, Ùghdarrasan Ionadail agus COSLA. Chuir a' Bhuidheann seo gu mòr ri leasachadh air an dàrna Plana Cànain Nàiseanta Gàidhlig, agus ri planadh a bhuileachaidh ann an roinn an fhoghlaim.

Bha stèidheachadh an sgioba aig a' Bhòrd de dh'Oifigearan Tràth-Bhliadhnachan na phrìomh leasachadh sa bhliadhna a dh'fhalbh. Sa chiad bhliadhna, tha an sgioba air a bhith ag obair le Ùghdarrasan Ionadail agus le Comunn nam Pàrant, Buidheann Nàiseanta nam Pàrant, agus air soirbheachadh ann an cuideachadh le 23 buidheann ro-sgoile a chruthachadh no ath-stèidheachadh. A thuilleadh air comhairle fheumail agus goireasan ionnsachaidh, thugadh taic ionmhasail do bhuidhnean ro-sgoile air feadh na dùthcha.

Much of the Bòrd's work, in the field of education, is done through partnerships with National Agencies and Local Authorities. To co-ordinate the implementation of the National Gaelic Education Strategy as set out in the first National Gaelic Language Plan, and to revise the Strategy for the second Plan, we organized three meetings of the National Gaelic Education Strategy Steering Group. The Group consists of representatives of Scottish Government, major national educational agencies, tertiary education institutions, Local Authorities and COSLA. This Group made a major contribution to the development of the second National Gaelic Language Plan, and to planning its implementation in the education sector.

A major development in the course of the year was the establishment of the Bòrd's team of Early Years Development Officers. In its first year the team, working with Local Authorities and the National Parent's Group, Comunn nam Pàrant, succeeded in helping to create or re-establishing 23 pre-school groups. In addition to practical advice and learning resources, financial support was given to pre-school groups throughout the country.



Thadhail Oifigear Trusaidh Luchd-teagaisg Gàidhlig air sgoiltean, oilthighean agus tachartasan dhreuchdan-beatha ann an àiteachan air feadh Alba, gus teagasg Gàidhlig adhartachadh mar dhreuchd-beatha. B' e stèidheachadh air an Lìonra Cheannardan aon de na leasachaidhean ùr sònraichte a ghabh àite tron bhliadhna, a' leantainn dà cho-labhairt soirbheachail ann an Inbhir Nis agus Glaschu.

Mar bhrosnachadh agus taic do luchd-teagaisg Gàidhlig san amharc, chaidh tabhartasan a thoirt do fhichead 's a ceithir oileanaich teagaisg bho Sgeama Taic a' Bhùird do dh'oileanaich.

Gus fìor-thaic a chur ri adhartachadh foghlam tro mheadhan na Gàidhlig, dhealbhaich agus bhuilich sgiobaidhean foghlaim is corporra a' Bhùird iomairt fiosrachaidh a bha ag obair aig ìre ionadail, roinneil agus nàiseanta. B' e modh-obrach ùr a bha seo ann an adhartachadh foghlam Gàidhlig, a' cleachdadh ghoireasan aig prìomh ionadan siubhail agus bùird-brath a thuilleadh air na pàipearan naidheachd agus na meadhanan craolaidh. Rinn a' phrìomh atharrachadh slighe seo diofar mòr ann an adhartachadh agus neartachadh faicsinneachd na Gàidhlig agus ìomhaigh foghlam tron Ghàidhlig.

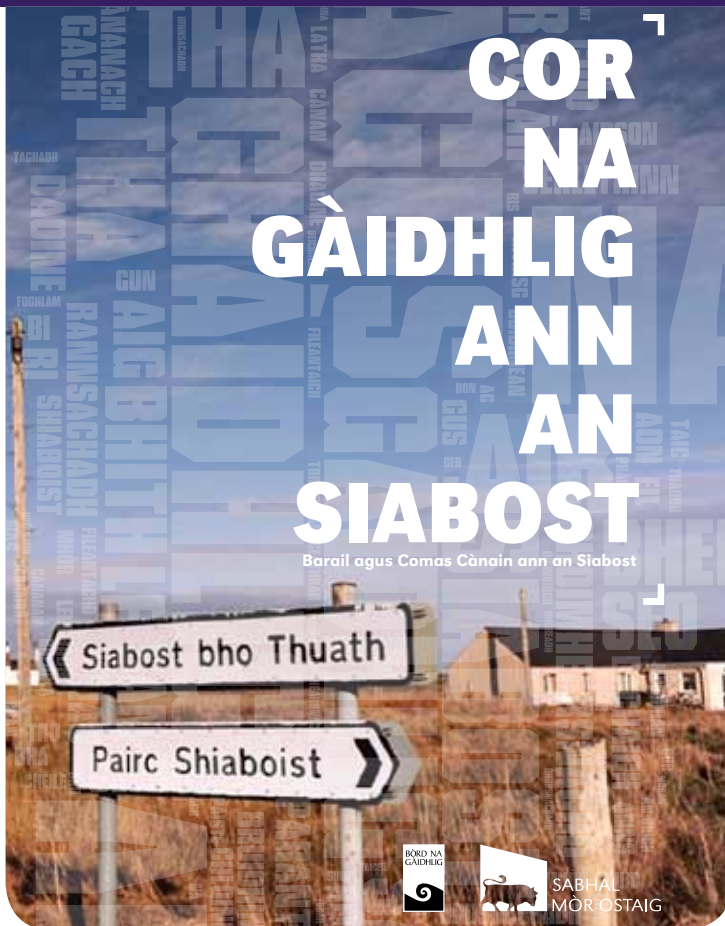
The Bòrd's Gaelic Teacher Recruitment Officer visited schools, universities and careers events, in locations throughout Scotland, to promote Gaelic teaching as a career. A significant new development in the year was the establishment of a Head Teachers Network, following two successful seminars in Inverness and Glasgow.

To encourage and support prospective Gaelic teachers, grants were given to twenty-four students from the Bòrd's Support Scheme for student teachers.

To underpin the promotion of Gaelic-medium education, the Bòrd's education and corporate teams devised and implemented an information campaign which operated at national, regional and local levels. This was a new approach to promoting Gaelic education, using outlets at major travel centers and billboards, as well as the press and broadcast media. This major promotional step change greatly enhanced the visibility of Gaelic and the profile of Gaelic education.



An trèana Glaschu (2012)
Glasgow Underground (2012)



Cleachdadh Na Gàidhlig Gaelic Usage

Tha buidhnean Gàidhlig air am maoinneachadh le Bòrd na Gàidhlig nan goireas dheatamach ann an liubhairt sheirbheisean air feadh na h-Alba. Tha na dàimhean sin a' faotainn fìor-thaic bho Aontaidhean Maoinneachaidh foirmeil a bhios a' comharrachadh nam prìomh thoraidhean a tha am Bòrd a' sùileachadh bho gach buidheann. Ann an 2011/12, chom-pàirtich am Bòrd ann an Aontaidhean Maoinneachaidh leis na buidhnean a leanas:

- Stòrlann (Stòras foghlaim Gàidhlig)
- Comunn na Gàidhlig (Obair leasachaidh coimhearsnachd)
- ICCI (Ìle)
- Comunn nam Pàrant (Taic do phàrantan)
- An Comunn Gàidhealach (Taic don Mhòd Nàiseanta Rìoghail agus lìonra nam Mòdan Ionadail)
- Clì Gàidhlig (Luchd-ionnsachaidh na Gàidhlig)
- Deiseal LTD (Leasachadh chùrsaichean Ùlpan)
- Pròiseact nan Ealan (Buidheann Nàiseanta nan Ealan Ghàidhlig)
- Soillse (Rannsachadh Gàidhlig)
- Tobar an Dualchais (Eachdraidh is Cultar)
- Ainmean Àite na h-Alba (Ainmean Àite Ghàidhlig)
- An Lòchran (Ealain Ghàidhlig ann an Glaschu)
- Fèisean nan Gàidheal (Ealain Coimhearsnachd)
- Comhairle nan Leabhraichean (Leasachadh roinn foillseachaidh na Gàidhlig)
- Faclair na Gàidhlig

Bòrd na Gàidhlig funded Gaelic organisations are a vital resource for the delivery of services across Scotland. These relationships are underpinned by formal Funding Agreements which identify the key outputs that the Bòrd expects from each organisation. In 2011/12 the Bòrd entered into Funding Agreements with the following organisations:

- Stòrlann (Gaelic Education Resources)
- Comunn na Gàidhlig (Community Development work)
- ICCI (Islay)
- Comunn nam Pàrant (Parental support)
- An Comunn Gàidhealach (Support of Royal National Mòd and Local Mòd network)
- Clì Gàidhlig (Gaelic Learners)
- Deiseal LTD (Development of Ùlpan Course)
- Pròiseact nan Ealan (National Gaelic Arts Agency)
- Soillse (Gaelic research)
- Tobar an Dualchais (History & Heritage)
- Ainmean Àite na h-Alba (Gaelic Place Names)
- An Lòchran (Gaelic Arts in Glasgow)
- Fèisean nan Gàidheal (Community Arts)
- Comhairle nan Leabhraichean (Development of Gaelic publishing sector)
- Faclair na Gàidhlig



Seachdain Dhùn Èideann, Comunn nam Pàrant (2011)
Edinburgh Week, Comunn nam Pàrant (2011)

Tron Mhaoin Phròiseactan Coimhearsnachd, tha am Bòrd a' solarachadh maoin eachaidh do bhuidhnean coimhearsnachd gus taic a chur ri gnìomhachdan a tha a' cur ri coileanadh cinn-uidhe Plana Cànanain Nàiseanta Gàidhlig. Fhuair seasgad 's a h-ochd pròiseact ann an coimhearsnachdan air feadh Alba maoin eachadh tro chùrsa na bliadhna a dh'fhalbh.

Through the Community Projects Fund, the Bòrd provides funding to community organisations to support activities that contribute to achieving the objectives of the National Gaelic Language Plan. Sixty-eight projects in communities throughout Scotland received funding in the course of the year.



An Dtr Alasdair Allan & Mgr Dinny McGinley (2011)
 Dr Alasdair Allan & Mr Dinny McGinley (2011)

A' leantainn air obair ann an com-pàirteachas le Foras na Gaeilge, Buidheann Cànanan an Rìghaltais ann an Èirinn, chùm sinn a' dol a' maoineachadh raon de cho-iomairtean cànanan ann an Alba, Èirinn (Tuath agus Deas). Chaidh fichead 's a seachd pròiseact a mhaoinichadh tron bhliadhna a dh'fhalbh.

B' e aon de na prìomh eileamaidean ann an Achd na Gàidhlig (Alba) 2005, an riatanas air Ùghdarrasan Poblach Planaichean Gàidhlig a thoirt gu buil.

Tha am Bòrd a' leantainn air adhart ag obair gu dlùth le Buidhnean Poblach gus am Planaichean a leasachadh agus am measadh mus eil a' Chomataidh Cleachdadh Cànanan a' beachdachadh orra mus tèid iad chun a' Bhùird slàn airson aonta dheireannach.

Choinnich buidheann obrach, air a dhèanamh suas le buill a' Bhùird, àrd-luchd-obrach agus riochdairean bho Rìghaltas na h-Alba gus ath-bhreithneachadh mionaideach a dhèanamh air an Stiùireadh làithreach do dh'Ùghdarrasan Poblach air Planaichean Gàidhlig, mar thoradh air na prìomhachasan anns an dàrna Plana Cànanan Nàiseanta Gàidhlig.

Ann an 2011/2012 dh'aontaich am Bòrd gu foirmeil na Planaichean Gàidhlig aig:

- Tadhail Alba
- Aiseagan Calmac
- Ùghdarras Pàirc Nàiseanta Loch Laomainn 's nan Trosaichean
- Sabhal Mòr Ostaig

Continuing to work in partnership with the Government Language Agency in Ireland, Foras na Gaeilge, we continued to fund a range of joint language initiatives in Scotland and Ireland (North & South). Twenty-seven projects were funded throughout the course of the year.

One of the key elements of the Gaelic Language (Scotland) Act 2005 is the requirement for Public Authorities to produce Gaelic Language Plans.

The Bòrd continues to work closely with Public Bodies to develop their Plans and assess them before they are then considered by the Language Usage Committee and subsequently by the full Bòrd for final approval.

A working group comprising of Bòrd members, senior staff and Scottish Government representatives met to review in detail the current Guidance for Public Authorities' for Gaelic Language Plans in the light of the priorities in the second National Gaelic Language Plan..

In 2011/2012 the Bòrd formally agreed the new Gaelic Language Plans of:

- VisitScotland
- Calmac Ferries
- Loch Lomond and Trossachs National Park Authority
- Sabhal Mòr Ostaig

Lean sinn air adhart a' cur taic ri Ùghdarrasan Poblach le Planaichean Gàidhlig tro Mhaoin Buileachaidh Achd na Gàidhlig. Fhuair leth-cheud 's a dhà pròiseact taic maoineachaidh tron bhliadhna.

Tha Bòrd na Gàidhlig a' barantachadh rannsachaidh gus poileasaidh san àm ri teachd fhiosrachadh agus soirbheachadh ro-innleachdan a mheasadh. Mar a' phrìomh bhuidheann a' maoineachadh Soillse, an aon lionra rannsachaidh nàiseanta airson cumail suas agus ath-bheothachaidh na Gàidhlig, bidh sinn ag obair gu dlùth le Soillse air àireamh de dhiofar phròiseactan agus a' roinn nan toraidhean uile a tha an uair sin air am foillseachadh air gach cruth de na meadhanan a tha aig a' Bhòrd.

Lean am Bòrd air adhart a' gabhail pàirt chudromach ann am barantachadh rannasachadh ùr gus taic a chur ri ar n-eòlas fhìn. Chaidh seachd pròiseactan rannsachaidh a bharantachadh tron bhliadhna. Lean pròiseact rannsachaidh cànan coimhearsnachd chudromach ann an Siabost an Eilean Leòdhais, air a' ghabhail os làimh le Sabhal Mòr Ostaig agus maoinichte leis a' Bhòrd, gu Fòram coimhearsnachd a chruthachadh gus Gàidhlig adhartachadh agus Plana Gàidhlig Coimhearsnachd a leasachadh airson na sgìre.

Rinn Bòrd na Gàidhlig adhartas cudromach a dh'ionnsaigh structar ùghdarrasail a stèidheachadh gus stiùireadh ro-innleachdail a sholarachadh airson leasachaidhean Corpais Gàidhlig.

Is e cruthachadh air siostam a leasaicheas cunbhalachd ann an cleachdadh agus sgaoileadh nan iomairtean ùra corpais Gàidhlig m.e. briathrachas is gràmair, a' phrìomh bhuil a tha am Bòrd a' sireadh gus a choileanadh san raon leasachaidh seo.

Aig toiseach gnothaich, chaidh Buidheann Comhairleachaidh Corpais a stèidheachadh air a dhèanamh suas à buidhnean a tha gu làithreach an sàs san obair seo. Rè ùine, stèidhich a' Bhuidheann Comhairleachaidh buidheann obrach gus frèam-obrach a chruthachadh airson pannal eòlaichean a stèidheachadh gus an roinn chudromach seo a stiùireadh agus planadh airson leasachaidhean a thaobh feumalachd san àm ri teachd.

We continued to support Public Authorities with Gaelic Language Plans through the Gaelic Language Act Implementation Fund. Fifty-two projects were funded in the course of the year.

Bòrd na Gàidhlig commissions research to help inform future policy and to assess the success of strategies. As the main funder of Soillse, the only national research network for the maintenance and revitalisation of the Gaelic language, we work closely with Soillse on a number of different projects and share all findings which are then published on all forms of media held by the Bòrd.

The Bòrd continued to play a significant part in the commissioning of new research to underpin our own knowledge. Seven research projects were commissioned throughout the year. A significant community language research project in Shawbost on the Isle of Lewis, undertaken by Sabhal Mòr Ostaig and funded by the Bòrd, led to the creation of a community Forum to promote Gaelic and the development of a Community Gaelic Language Plan for the area.

Bòrd na Gàidhlig made significant progress towards the establishment of an authoritative structure to provide strategic guidance for Gaelic Corpus developments.

The creation of a system which will improve consistency in the use of and dissemination of new Gaelic corpus initiatives e.g. terminology and grammar is the key outcome that the Bòrd seeks to achieve in this development area.

Initially a Corpus Advisory Group was established made of organisations currently directly involved in this work. The Advisory Group subsequently established a working group to form a framework for the establishment of an expert panel to lead this important sector and to plan future developments in relation to need.

Tron bhliadhna, lean Oifigear Ealain a' Bhùird a tha co-mhaoinichte san dreuchd le Alba Chruthachail, air adhart a' toirt taic do Fhòram Nàiseanta nan Ealan Ghàidhlig. Tha am Fòram seo mar chom-pàirteachas le Bòrd na Gàidhlig, Alba Chruthachail, Iomairt na Gàidhealtachd 's nan Eilean, COSLA, MG Alba agus BBC ALBA. Tha am Fòram a' sireadh cleachdadh na Gàidhlig a mheudachadh an taobh a-staigh nan ealan agus nam meadhanan air feadh Alba, a' gabhail a-steach tachartasan nàiseanta.

Còmhla ris a' chumse ro-innleachdail seo, thug am Bòrd maoineachadh do 13 pròiseactan mòra ealain Ghàidhlig air feadh Alba, a thuilleadh air taic a fhuair iad tro ar sgeamaichean coimhearsnachd.

In the course of the year the Bòrd's Arts Officer, whose post is jointly funded by Creative Scotland, continued to provide support to the National Gaelic Arts Forum. This Forum is a partnership of Bòrd na Gàidhlig, Creative Scotland, Highlands and Islands Enterprise, COSLA, MG Alba and BBC ALBA. The Forum seeks to increase the use of Gaelic within the arts and media across Scotland, including national events.

In addition to this strategic focus, the Bòrd provided funding to 13 large scale Gaelic arts projects throughout Scotland, in addition to support received through our community schemes.

Sarah Cruickshank, Fiona NicChoinnich, Michelle McManus, FilmG 2012
Dealbhadair / Photographer: Carol McCabe





Conaltradh Communications



Dùn Èideann (2011)
Edinburgh (2011)

Leis an neartachadh air an sgioba Corporra is Conaltraidh agus aonta a' Bhùird air Ro-Innleachd Conaltraidh ùr, cheadaich dhuinn modh-obrach nas cuimsichte a leasachadh a thaobh stiùireadh conaltraidh sa bhliadhna a dh'fhalbh.

Bha sinn glè fhor-ghnìomhach ann an sgaoileadh naidheachdan deimhinneach gu na pàipearan naidheachd agus na meadhanan eile, a thug ìomhaigh phoblach nas àirde agus nas deimhinneach don Bhòrd, ag àrdachadh mothachadh poblach don obair sa bheil sinn an sàs.

Bha an sgioba ag obair gu dlùth le an co-oibrichean ann am Foghlam gus prìomh iomairt margaideachd a leasachadh airson buannachdan dà-chànanaidh adhartachadh. Bha seo a' gabhail a-steach taisbeanaidhean àrd-ìomhaigheil air an dà dhoras aig port-adhair Inbhir Nis, cairtean anns gach caraids den t-siostam tràna fo-thalamh ann an Glaschu, postairean air aiseagan Caledòinian Mac a' Bhruthainn, sanasachd bùird-brath ann an Condothrait, sanasachd bhogsaichean fòn ann an Dùn Èideann, a thuilleadh air sanasachadh ann am pàipearan naidheachd coimhearsnachd air feadh na Gàidhealtachd 's nan Eilean.

The strengthening of the Corporate and Communications team and the Bòrd approval of a new Communications Strategy allowed us to develop a more focused approach to communications management in the last year.

We were very proactive in the dissemination of positive news stories to press and other media outlets, which gave the Bòrd a higher and more positive public profile, heightening public awareness of our work.

The team worked closely with their Education colleagues to develop a major marketing campaign to promote the benefits of bilingualism. This included high profile displays on both the entry doors at Inverness Airport, carriage cards in each carriage of the Glasgow underground train system, posters on Caledonian MacBraynes ferries, billboard advertising in Condorrat, telephone box advertising in Edinburgh, as well as advertising in community newspapers throughout the Highlands & Islands.



Bun-sgoil Chondobhrait (2012)
Condorrat Primary School (2012)

Rinn sinn atharrachaidhean cudromach nar làthaireachd air-loidhne sa bhliadhna a chaidh seachad. Chruthaich sinn duilleag làraich a tha a' ceangal nan trì làraich-lìn ri chèile a tha air an cumail suas leis a' Bhòrd. Mheudaich seo gu mòr an ìre thadhalan air làrach chorporra a' Bhùird on bha barrachd mothachaidh acasan a bha a' tadhal air na làraich eile don dearbh-aithne chorporra againn.

A' leantainn air an t-soirbheachadh a chaidh fhaicinn ann an roinn nan Tràth-Bhliadhnaichean, chruthaich am Bòrd làrach-lìn a tha a' solarachadh fiosrachaidh do phàrantan mu fhoghlam tro mheadhan na Gàidhlig agus buannachdan dà-chànanais. Chaidh *Fiosrachadh do Pharantan* beò san Fhaoilleach agus tha i air a sanasachadh le cuideachadh bho na h-Ùghdarrasan Ionadail agus buidhnean eile.

Tha sinn air leantainn a' cumail sùil air an fhiosrachadh a tha glèidhte air an làrach-lìn chorporra againn agus tha sinn air ùrachadh agus a' cur ris mar a bhios iomchaidh.

Tha sinn air fàs nach beag fhaicinn anns na h-àireamhan a' cleachdadh goireasan mheadhanan sòisealta Bhòrd na Gàidhlig agus tha sinn a' cumail gan ùrachadh air bhunait cunbhalach.

Mar Ùghdarras Poblach, feumaidh Bòrd na Gàidhlig iarrtasan a thaobh fiosrachaidh a fhreagairt fo Achd Saorsa an Fhiosrachaidh (Alba) 2002. Air feadh na bliadhna, fhuair agus fhreagair Bòrd na Gàidhlig 22 cheistean fon Achd.

An-uiridh, ghabh sinn ris a' Mhodail Sgeama Foillseachaidh a thugadh gu buil le Coimiseanair Fiosrachaidh na h-Alba. Mar phàirt den fhiosrachadh a bhios sinn a' follaiseachadh don Phoball, dh'fhoillsich sinn Clàr-obrach agus Geàrr-chunntas coinneamhan a' Bhùird uile air an làrach-lìn againn, a' dol air ais gu 2003.

We made significant changes to our online presence in the last year. We created a portal page that tied together the three websites maintained by the Bòrd. This greatly increased the traffic to the Bòrd's corporate site as those visiting the sister sites had a greater awareness of our corporate identity.

Following on from the successes seen in the Early Years sector, the Bòrd created a website that provides information to parents about Gaelic-medium education and the benefits of bilingualism. *Fiosrachadh do Pharantan* went live in January and has been advertised with the help of Local Authorities and other organisations.

We have continued to monitor the information held on our corporate website and have updated and added to it where appropriate.

We have seen dramatic growth in the numbers using Bòrd na Gàidhlig's social media outlets and continue to update these on a regular basis.

As a Public Authority Bòrd na Gàidhlig, under the Freedom of Information (Scotland) Act 2002, must respond to requests for information. In the course of the year, Bòrd na Gàidhlig received and responded to 22 enquiries under the Act.

Last year we adopted the Model Publication Scheme produced by the Scottish Information Commissioner. As part of the information we make available to the Public, we published the Agenda and Minutes of all our Bòrd meetings going back to 2003 on our website.

Prìomh Chomharran Coileanaidh Key Performance Indicators

Prìomh Chomharran Coileanaidh Key Performance Indicators	Toradh Outcome
<p>Sgrùdadh air poileasaidh solair làithreach agus na cùmhnantan uile a th' ann cheana.</p> <p>Audit of current procurement policy and all existing contracts.</p>	<p>Air a choileanadh: Ath-bhreithneachadh air Deagh Chleachdadh air a ghabhail os làimh san Fhaoilleach 2012, chaidh Poileasaidh Solair is Modh-obrach a' Bhùird (Leabhar-làimhe) a chomharrachadh mar eisimpleir de dheagh chleachdadh a dh'fhaodadh a bhith air a roinn le buidhnean den aon mheud.</p> <p>Objective met: A Best Practice Review undertaken in January 2012, identified the Bòrd's Procurement Policy and Procedure (Handbook) as an example of best practice which could be shared with organisations of a similar size.</p>
<p>Liubhair toraidhean soilleir agus comasach an tomhas, a tha a' taisbeanadh mar a tha sinn a' liubhairt sàbhalaidhean èifeachdais an taobh a-staigh na buidhne.</p> <p>Deliver clear and measurable outputs that demonstrate how we are delivering efficiency savings within the organisation.</p>	<p>Air a choileanadh: Bha targaid de £126k (3%) air a chur mu choinneamh a' Bhùird a thaobh sàbhalaidhean èifeachdais airson na bliadhna. Thathar air a dhol thairis air an seo.</p> <p>Objective met: The Bòrd had been set a target of £162k (3%) efficiency savings for the year. This has been exceeded.</p>
<p>Feum nas èifeachdaiche de dh'ùine Buill a' Bhùird.</p> <p>More effective use made of Board Member's time.</p>	<p>Air a choileanadh: Thugadh aithisgean ùra ionmhais do na Buill agus aithisgean adhartais cunbhalach a bha a' cumail sùil air liubhairt nan cinn-uidhe Chorporra.</p> <p>Objective met: Bòrd Members were provided with new finance reports, and regular progress reports monitoring delivery of Corporate objectives.</p>
<p>Breithneachadh air an anailis buidseit a th' ann agus an èifeachdas as àirde fhaotainn ann am fiosrachadh gu Buill a' Bhùird.</p> <p>Review existing budget analysis to maximise efficiency of information to Board Members.</p>	<p>Air a choileanadh. Thugadh a-steach nas motha smachd air ionmhas agus air sgrùdadh caiteachais.</p> <p>Objective met: Introduced increased financial control and monitoring of spend.</p>
<p>Toirt ro-innleachd ùr conaltraidh gu buil, air a dealbh gus conaltraidhean a dhèanamh nas èifeachdaiche.</p> <p>Implement a new communications strategy designed to make communications more effective.</p>	<p>Air a choileanadh. Chaidh Ro-Innleachd ùr Conaltraidh a chur an gnìomh leis a' Bhòrd, le còmhach nas motha bho na meadhanan a thuilleadh air iomairt margaideachd mu bhuannachdan dà-chànanais. Geàrr-chunntasan coinneamhan a' Bhùird a' dol air ais gu 2003 a-nis rim faotainn air làrach-lìn a' Bhùird.</p> <p>Objective met: A new Communications Strategy was implemented by the Bòrd, with increased press coverage and a marketing campaign on the benefits of bilingualism. Minutes of Bòrd meetings dating back to 2003 were made available on the Bòrd's website.</p>

Prìomh Chomharran Coileanaidh Key Performance Indicators	Toradh Outcome
<p>Foillseachadh dreach Plana Cànan Nàiseanta Gàidhlig ron Dàmhair 2011.</p> <p>Publicise draft National Gaelic Language Plan by October 2011.</p>	<p>Air a choileanadh. Chaidh an dreach Plana Cànan Nàiseanta Gàidhlig fhoillseachadh gu foirmeil ann an Dùn Èideann air 4th Dàmhair 2011 leis a' Mhinistear airson Ionnsachadh, Saidheans agus Cànanan na h-Alba, ro sreath de 19 choinneamhan poblach agus 2 thadhal sgoile a chaidh a chumail air feadh Alba.</p> <p>Objective met: The draft National Gaelic Language Plan was formally launched in Edinburgh on 4th October 2011 by the Minister for Learning, Science and Scotland's Languages, preceding a series of 19 public meetings and 2 school visits held around Scotland.</p>
<p>Stiùiridhean Ath-sgrùdaichte do Bhuidhnean Poblach airson Leasachadh Phlanaichean Gàidhlig.</p> <p>Revised Guidelines for Public Bodies for the Development of Gaelic Language Plans.</p>	<p>Air a choileanadh gu ìre. Chaidh dreach stiùiridh ùr ullachadh ach leanaidh co-chomhairle phoblach air foillseachadh Plana Cànan Nàiseanta na Gàidhlig 2012 - 2017.</p> <p>Objective partially met: New draft guidelines were prepared, but public consultation will follow the publication of the National Gaelic Language Plan 2012 - 2017.</p>
<p>Liubhairt air an dàrna Plana Cànan Nàiseanta Gàidhlig gu Ministearan Riaghaltas na h-Alba ron Mhàrt 2012.</p> <p>Delivery of the second National Gaelic Language Plan to Scottish Government Ministers by March 2012.</p>	<p>Air a choileanadh. Chaidh an dàrna Plana Cànan Nàiseanta Gàidhlig a liubhairt do Mhinistearan na h-Alba aig an àm aontaichte, sa Mhàrt 2012.</p> <p>Objective met: The second National Gaelic Language Plan was delivered to Scottish Government Ministers on target in March 2012</p>
<p>Comhairlichean phàrant air an trèanadh gus fiosrachadh a sgaoileadh mu bhuannachdan dà-chànanais agus Foghlam tron Ghàidhlig.</p> <p>Parent advisors trained to disseminate information on the benefits of bilingualism and Gaelic-medium education.</p>	<p>Air a choileanadh. Tha aon air fhichead pàrant air an trèanadh tro Chomann nam Pàrant gus fiosrachadh a sgaoileadh mu Foghlam tron Ghàidhlig.</p> <p>Objective met: Twenty-one parents have been trained through Comunn nam Pàrant to disseminate information about Gaelic-medium education.</p>
<p>Ro-innleachd conaltraidh gus obair com-pàirteachais le Riaghaltas na h-Alba a ghabhail a-steach airson ìomhaigh na Gàidhlig a thogail.</p> <p>Communications strategy to include partnership working with Scottish Government to raise profile of Gaelic.</p>	<p>Air a choileanadh. Tha an sgioba Corporra is Conaltraidh a' cumail choinneamhan fiosrachaidh gu cunbhalach gach seachdain leis an sgioba Gàidhlig agus Conaltraidh aig Riaghaltas na h-Alba.</p> <p>Objective met: The Corporate & Communications team hold regular weekly briefing meetings with the Gaelic and the Communications team at the Scottish Government.</p>
<p>Maoineachadh 7 Iomairtean Gàidhlig.</p> <p>Fund 7 Community Gaelic Initiatives (Iomairtean Gàidhlig).</p>	<p>Air a choileanadh. Tha am Bòrd gu làithreach a' cur taic ri ochd Iomairtean Gàidhlig sa choimhearsnachd.</p> <p>Objective met: The Bòrd currently supports eight Community Gaelic Initiatives.</p>
<p>Làrach-lìn <i>learngaelic.net</i> ri fhaotainn le luchd-ionnsachaidh na Gàidhlig bhon Dàmhair 2011.</p> <p><i>learngaelic.net</i> website available to Gaelic learners from October 2011.</p>	<p>Air a choileanadh. Chaidh an làrach-lìn <i>learngaelic.net</i> fhoillseachadh san Dàmhair 2011.</p> <p>Objective met: The <i>learngaelic.net</i> website was launched in October 2011.</p>



Prìomh Chomharran Coileanaidh Key Performance Indicators	Toradh Outcome
<p>Sgrùdadh air solar 0-3 a th' ann gu nàiseanta agus leudachadh air solar ann an com-pàirteachas le Ùghdarrasan Ionadail.</p> <p>Audit of existing 0-3 provision nationally and expansion of provision in partnership with Local Authorities.</p>	<p>Air a choileanadh. Sgrùdadh dèante. Solar 0-3 air a stèidheachadh anns a' mhòr-chuid de dh'ùghdarrasan ionadail air feadh na h-Alba agus feumalachdan taic air an comharrachadh gus an solar sin a neartachadh.</p> <p>Objective met: Audit completed. 0-3 provision mapped in most local authorities throughout Scotland and support needs identified to strengthen the provision.</p>
<p>Leasachadh mhodalan CPD air bogadh agus leasachadh cànan, gus taic a chur ri luchd-cleachdaidh tràth airson Foghlam tron Ghàidhlig a liubhairt.</p> <p>Develop CPD modules on language immersion and development to support early practitioners deliver Gaelic-medium education.</p>	<p>Air a choileanadh. Dh'obraich Bòrd na Gàidhlig ann an com-pàirteachas le Foghlam Alba ann an leasachadh plana airson fiosrachadh a thional mu chleachdadh làithreach agus feumalachdan leasachaidh ann an solar Gàidhlig 0-8.</p> <p>Objective met: Bòrd na Gàidhlig worked in partnership with Education Scotland on developing a plan to gather information on current practice and development needs in 0-8 Gaelic provision.</p>
<p>Iomairt nàiseanta a thoirt gu buil a' togail air buannachdan dà-chànana is Foghlam tron Ghàidhlig do phàrantan agus pàrantan san amharc.</p> <p>Implement national campaign highlighting to parents and prospective parents the benefits of Gaelic-medium education and bilingualism.</p>	<p>Air a choileanadh. Rinn iomairt nàiseanta margaideachd air buannachdan Foghlam tron Ghàidhlig.</p> <p>Objective met: National campaign marketed the benefits of Gaelic-medium education.</p>
<p>Comharrachadh feumalachdan san amharc don sgioba obrach gus taic a chur ri leasachadh Foghlam tron Ghàidhlig tarsainn air Ùghdarrasan Ionadail.</p> <p>Identify future personnel requirements to support the development of Gaelic-medium education across Local Authorities.</p>	<p>Air a choileanadh. Chaidh ceangal a dhèanamh leis na h-Ùghdarrasan Ionadail uile sa bheil solar FTG, gus deasbad air planadh luchd-obrach agus ro-innleachd trusaidh luchd-teagaisg.</p> <p>Objective met: Contact made with all Local Authorities with GME provision to discuss workforce planning and teacher recruitment strategy.</p>
<p>Stèidheachadh lionra do Cheannardan Foghlaim Tron Ghàidhlig.</p> <p>Establish a network for Gaelic-medium education Head Teachers.</p>	<p>Air a choileanadh. Chaidh co-labhairtean Cheannardan a chumail ann an Inbhir Nis agus Glaschu. Chaidh buidheann GLOW do na Ceannardan a stèidheachadh le Foghlam Alba.</p> <p>Objective met: Head teachers conferences held in Inverness and Glasgow. GLOW group for the headteachers established by Education Scotland.</p>
<p>Toirt taic do luchd-teagaisg le Gàidhlig ag obair gu làithreach ann am Foghlam tron Bheurla gus gluasad gu Foghlam Tron Ghàidhlig tro chùrsaichean leasachadh cànan.</p> <p>Support Gaelic speaking teachers currently working in English-medium education to transfer to Gaelic-medium education through language development courses.</p>	<p>Air a choileanadh. Chaidh Seachdain Bogaidh Gàidhlig do luchd-teagaisg a chumail ann an Sabhal Mòr Ostaig san t-Samhain 2011.</p> <p>Objective met: Gaelic Immersion Week for teachers held in Sabhal Mòr Ostaig in November 2011.</p>

Prìomh Chomharran Coileanaidh Key Performance Indicators	Toradh Outcome
<p>Barrachd margaidheachd den phrogram CPD Streap.</p> <p>Further marketing of Streap Programme.</p>	<p>Air a choileanadh. Rinn Bòrd na Gàidhlig agus Riaghaltas na h-Alba ceangal le Ùghdarrasan Ionadail gus am prògram a thoirt gu an aire.</p> <p><i>Objective met: Bòrd na Gàidhlig and Scottish Government made contact with Local Authorities to bring the programme to their attention.</i></p>
<p>Prògam airson tadhail air oileanaich a tha a' dèanamh Gàidhlig ann an colaistean agus oilthighean, air a thoirt gu buil.</p> <p>Programme of visits to students who are studying Gaelic in colleges and Universities across Scotland to inform them of the opportunities there are for them in Gaelic teaching implemented.</p>	<p>Air a choileanadh. Thadhail an t-Oifigear Trusaidh Luchd-teagaisg air oileanaich ann an diofar sgoiltean agus oilthighean air feadh na h-Alba.</p> <p><i>Objective met: Teacher recruitment officer visited students at various schools and universities throughout Scotland.</i></p>
<p>Taic a thoirt do dh'oileanaich teagaisg Gàidhlig.</p> <p>Support given to Gaelic teacher training students.</p>	<p>Air a choileanadh. Taic ionmhasail air a thoirt do 26 oileanaich teagaisg aig diofar ìrean de an tùs-chùrsaichean foghlaim teagaisg.</p> <p>Objective met: Financial support given to 26 teaching students at various levels of their initial teacher education courses.</p>
<p>Rannsachadh a' coimhead air na buannachdan a bhiodh an cois stèidheachadh air Ionad Nàiseanta airson Cùrsaichean teagaisg Gàidhlig agus solar CPD.</p> <p>Research looking at the benefits of establishing a National Centre for Initial Teacher Education and CPD.</p>	<p>Air a choileanadh. Rannsachadh air a bharantachadh bho Oilthigh Taobh Siar Alba.</p> <p>Objective met: Research commissioned from University of West of Scotland.</p>
<p>Tachartasan samhraidh / saor-làithean ann an 4 àiteachan tron bhliadhna 2011-12 aig àm saor-làithean sgoile.</p> <p>Summer/other holiday events in 4 areas during 2011-12 at school holiday periods.</p>	<p>Air a choileanadh. Taic luach £80,000 air a chur ri ochd tachartasan ùra.</p> <p>Objective met: Support worth £80,000 given to eight new events.</p>
<p>Aontachadh ochd Phlanaichean Gàidhlig ùra do dh'Ùghdarrasan Ionadail agus Buidhnean Poblach.</p> <p>Approve eight new Gaelic Language Plans for Local Authorities and Public Bodies.</p>	<p>Cha deach seo a choileanadh. Chaidh ceithir phlanaichean ùra aontachadh ann an 2011-12, ach chuir duilgheadasan a bha aig Ùghdarrasan Ionadail eile dàil sa chlàr-ama a bha san amharc airson na Planaichean seo fhoillseachadh.</p> <p>Objective not met: Four new plans were agreed in 2011-12 but difficulties experienced by the other Public Authorities delayed the envisaged timetable for the publication of the other Plans.</p>

Tha ath-sgrùdadh a chuireadh an gnìomh leis an in-sgrùdair mu choileanadh liubhairt a' Phlana Chorporra air daingneachadh gu bheil 94% de na Prìomh Chomharran Coileanaidh (KPIs) (29/31) air an rangachadh uaine (air an liubhairt), 97% air an rangachadh òmar (air an liubhairt no air an liubhairt ann am pàirt). Tha aon KPI nach eil air a liubhairt.

Ann an geàrr-iomradh, tha liubhairt air na Prìomh Chomharran Coileanaidh a bha fo làn smachd Bhòrd na Gàidhlig air a choileanadh – 29 a-mach à 31. Tha an dà KPI air an rangachadh dearg no òmar co-cheangailte ri:

- Chan eil ach 4 a-mach às an targaid de 8 Phlanaichean Gàidhlig bho Bhuidhnean Poblach air an crìochnachadh.
- Ged a bha 'Stiùireadh Ath-sgrùdaichte do Bhuidhnean Poblach airson Leasachadh Phlanaichean Gàidhlig' air ullachadh ann an da-rìribh, tha feum air tuilleadh ath-sgrùdaidh mar thoradh air na h-atharrachaidhean ann am Plana Cànanain Nàiseanta Gàidhlig 2012-17 (nach eil air an aontachadh fhathast leis a' Mhinistear) mus cuirear a-mach e gu co-chomhairle poblach.

A review by the internal auditor on delivery performance of the Corporate Plan has confirmed 94% of KPIs (29/31) are flagged as green (delivered), 97% as amber (delivered or partially delivered). One KPI has not been delivered.

In summary, all KPIs where Bòrd na Gàidhlig were in full control of delivery have been achieved – 29 out of 31. The two KPIs ranked as red or amber relate to:

- Only 4 out of the target 8 Public Bodies' Gaelic Language Plans have been completed
- Although 'Revised Guidelines for Public Bodies for the Development of Gaelic Language Plans' were in fact prepared, they will need further revision because of changes to the National Gaelic Language Plan 2012-17 (not yet approved by the Minister) before being submitted for public consultation.

BÒRD NA
GÀIDHLIG



AITHISG AGUS CUNNTASAN DEIREADH BLIADHNA 31 MÀRT 2012

REPORT AND ACCOUNTS YEAR ENDED 31 MARCH 2012



Clàr-innse

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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 2011 gu 31 Màrt 2012. 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 2011 to 31 March 2012. 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 Bòrd na Gàidhlig:

- (a) adhartachadh, agus a' comasachadh adhartachadh air —
 - cleachdadh agus tuigse den Ghàidhlig; agus
 - foghlam Gàidhlig agus cultar Gàidhlig,
- (b) comhairleachadh (an dèidh iarrrtas no nuair a bhios e freagarrach) Ministearan na h-Alba, buidhnean poblach agus daoine eile a tha a' cur an cèill gnìomhan poblach a thaobh cùisean co-cheangailte ri cànan na Gàidhlig, foghlam Gàidhlig agus cultar Gàidhlig,
- (c) comhairleachadh (an dèidh iarrrtas) daoine eile air cùisean co-cheangailte ri cànan na Gàidhlig, foghlam Gàidhlig agus cultar Gàidhlig,
- (d) sgrùdadh agus ag aithris do Mhinistearan na h-Alba air buileachadh na Cairt Eòrpaich airson Cànanan Roinneil no Mion-chànanan den cheann-latha 5 Samhain 1992, ann an co-cheangal ri Gàidhlig.

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

- 1) 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 £50,226 aig Bòrd na Gàidhlig (2011 – còrr £112,056) airson na bliadhna. 'S e seo an diofar eadar a' chosgais obrachaidh lom airson na bliadhna de £5,099,774 (2011 - £5,426,944) mar a chithear anns an Aithris Teachd-a-steach coitcheann agus am maoin eachadh a fhuair eadh bho Riaghaltas na h-Alba de £5,150,000 (2011 - £5,539,000).

Tha leabhar-làimhe an Aithris Ionmhasail (*FReM 2011-12*) air a lìbhrigeadh le Roinn Ionmhais na Banrighinn 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 Aithrisg Teachd-a-steach.

Tha na prìomh chosgaisean obrachaidh a chaidh a tharraing rè na bliadhna, co-cheangailte ri Togail Cànan £0.792m (2011 - £1.222m), Cleachdadh Cànan £1.534m (2011 £1.566m), Inbhe Cànan £1.498m (2011 - £1.450m) agus Corpas Cànan £0.273m (2011 - £0.324m).

Tha caiteachas eile leis a' Bhòrd a' gabhail a-steach cisean Buill a' Bhùird £0.076m (2011 - £0.066m), Cosgaisean Luchd-obrach £0.860m (2011 - £0.577m) agus Cosgaisean Ruith Oifis £0.198m (2011 - £0.146m). B' e £0.029m (2011 - £0.020m) an t-isleachadh a chaidh a chur airson na bliadhna.

Tha an Aithris air an t-suidheachadh Ionmhasail a' nochdadh so-mhaoinean lom de £0.025m (2011 – so-mhaoinean lom de £0.266m). Tha seo air a dhèanamh suas leis a' chothromachadh sa Mhaoin Choitcheann de £0.378m (2011 - £0.327m) às aonais easbaidh sa Chùl-stòir Peinnsein de £0.353m (2011 - £0.061m).

Tha an easbaidh sa Chùl-stòir Peinnsein air èirigh aig ìre £0.292m mar thoradh air a' mheudachadh ann an dleastanas buannachd na sgeama bho £0.925m gu £1.386m a bhith nas motha na a' mheudachadh anns an luach chothromach ann an so-mhaoinean na sgeama bho £0.864m gu £1.033m.

OVERVIEW OF THE YEAR

Bòrd na Gàidhlig had a surplus of £50,226 (2011 – surplus £112,056) for the year. This is the difference between the net operating cost for the year of £5,099,774 (2011- £5,426,944) as shown in the Statement of Comprehensive Net Expenditure and the funding received from Scottish Government of £5,150,000 (2011 - £5,539,000).

The Government Financial Reporting Manual (*FReM 2011-12*) 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 Net Expenditure.

The main operational costs incurred during the year related to Language Acquisition £0.792m (2011 - £1.222m), Language Usage £1.534m (2011 £1.566m), Language Status £1.498m (2011 - £1.450m) and Language Corpus £0.273m (2011 - £0.324m).

Other expenditure by the Bòrd included Bòrd Member fees £0.076m (2011 - £0.066m), Staff Costs £0.860m (2011 - £0.577m) and Office Running Costs £0.198m (2011 - £0.146m). Depreciation charged in the year was £0.029m (2011 - £0.020m).

The Statement of Financial Position shows net assets of £0.025m (2011 – net assets of £0.266m). This comprises the balance in the General Reserve £0.378m (2011 - £0.327m) less the deficit on the Pension Reserve (£0.353m) (2011 - £0.061m).

The deficit on the Pension Reserve has risen by £0.292m due to the increase in the scheme's benefit obligation from £0.925m to £1.386m being greater than the increase in the fair value of scheme's assets from £0.864m to £1.033m.

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 £5,150,000 (2011 - £5,539,000) an TGC 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 TGC 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 2011-12 an taobh a-staigh an riarachaidh a dh'aontaich Riaghaltas na h-Alba.

GLUASADAN

Aig deireadh na siathamh ùine chunntasan aig Bòrd na Gàidhlig, tha an gluasad a' dol sìos anns an dà chuid teachd-a-steach agus caiteachas. Bha maoinachadh, air a dhèanamh suas bho Thabhartas-gus-Cuideachadh a chaidh a bhuileachadh fon Sgrùdadh air Cosg 2010, aig ìre lùghdaichte ann an coimeas ris a' bhliadhna roimhe air sgàth nan cuingealachaidhean ionmhasail a tha bitheanta san roinn phoblaich aig an àm seo fhèin. Thathar an dùil gun lean an gluasad seo, a' ciallachadh riatanas air stiùireadh teann air buidseat còmhla ri oidhirp air èifeachdan a chomharrachadh ma tha an làn-phrògram de chinn-uidhe a' Phlana Chorporra ri bhith air an liubhairt.

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 £5,150,000 (2011 - £5,539,000). 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 2011-12 was within the allocation approved by Scottish Government.

TRENDS

At the end of the sixth period of accounts for Bòrd na Gàidhlig, the trend is downwards in both income and expenditure. Funding, comprising Grant-in-Aid awarded under the Spending Review 2010, was at a reduced level compared with the previous year due to the financial constraints the public sector is currently experiencing. This trend is expected to continue going forward which will mean a requirement for tight budget management coupled with a drive to identify efficiencies if the full programme of Corporate Plan objectives are to be delivered.

AM BLIADHNA RI TEACHD

Thèid an darna Plana Cànain Nàiseanta Gàidhlig an gnìomh eadar 2012 is 2017. Gabhaidh Bòrd na Gàidhlig stiùir air na ceumannan iomchaidh a tha na lùib a liubhairt agus rachaidh e a-steach do chom-pàirteachasan èifeachdach le Riaghaltas na h-Alba, buidhnean poblach, ùghdarrasan ionadail, buidhnean Gàidhlig agus buill den phoball, aig am bi àite uile na bhuileachadh.

Tha caiteachas air iomairtean Gàidhlig a' toradh bhuannachdan cudromach eaconamach, foghlaim agus cultarach do dh'Alba agus bidh feum aig a' Plana Cànain Nàiseanta Gàidhlig ùr air oidhirp cho-chuideachail bho na buidhnean poblach agus na h-ùghdarrasan ionadail ann an Alba, buidhnean Gàidhlig maoinichte leis a' Bhòrd a thuilleadh air luchd-labhairt na Gàidhlig fhèin, ma tha am Bòrd a' dol a dhèanamh an adhartais a dh'fheumar gus dèanamh cinnteach gum bi seasmachd aig a' Ghàidhlig san àm ri teachd. Gus na builean riatanach a choileanadh, tha Phlana Cànain Nàiseanta Gàidhlig ùr 2012-17 a' moladh thoraidhean thar 6 raointean leasachaidh ùra ro-innleachdail – Dachaigh is Tràth-Bhliadhnaichean; Foghlam; Coimhearsnachdan; Àite-obrach; Ealain, Meadhanan, Dualchas agus Turasachd, is Corpas.

Tha Bòrd na Gàidhlig air daingneachadh fhaotainn bhon roinn urrasachd, Buidheann-stiùiridh Ionnsachaidh Riaghaltas na h-Alba, gum fuirich am buidseat agus an Tabhartas-gus-Cuideachadh co-cheangailte ris a tha air a riarachadh gu Bòrd na Gàidhlig airson 2012-2013, aig £5.156m faisg air an aon ìre ri 2011-2012.

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

THE YEAR AHEAD

The second National Gaelic Language Plan will operate from 2012 to 2017. Bòrd na Gàidhlig will take a lead in delivering appropriate measures within it and will enter into effective partnerships with the Scottish Government, public bodies, local authorities, Gaelic organisations and members of the public, all of whom will have a role in its implementation.

Expenditure on Gaelic initiatives produces significant economic, educational and cultural benefits for Scotland and the new National Gaelic Language Plan will require a concerted effort on the part of public bodies and local authorities in Scotland, Bòrd funded Gaelic organisations as well as Gaelic speakers themselves, if the Bòrd are to make the progress required in ensuring the Gaelic language has a viable future. To achieve the required outcomes the 2012-17 National Gaelic Language Plan proposes outputs across 6 new strategic developments areas - Home & Early Years; Education; Communities; Workplace; Arts, Media, Heritage & Tourism; and Corpus.

Bòrd na Gàidhlig have received confirmation from its sponsor division, the Scottish Government Learning Directorate that the budget and associated Grant-in-Aid allocated to Bòrd na Gàidhlig for 2012-2013 will remain approximately the same as 2011-2012 at £5.156m.

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.

Leanaidh am Bòrd air adhart a’ conaltradh gu deimhinneach leis na prìomh bhuidhnean foghlaim uile, le pàrantan agus le prìomh luchd-ùidhe gus dèanamh cinnteach gu bheil na prìomhachasan a tha air am mineachadh ann an Ro-Innleachd Foghlaim Gàidhlig Nàiseanta air an adhartachadh sa bhliadhna a tha romhainn, agus ag obair gu gnìomhach a’ leasachadh ghoireasan foghlaim a bhios rim faotainn do chloinn anns na bliadhnaichean ro-sgoile. Tha feum aig Gàidhlig ann an Alba san àm ri teachd air meudachadh ann an cleachdadh agus ann an an tar-chur san dachaigh, agus air solar is leudachadh air foghlam tràth-bhliadhnaichean Gàidhlig. Tha na bliadhnaichean ro-sgoile gu h-àraid cudromach a thaobh togail cànan agus an sin do neartachadh air leasachadh inntinneil, agus sa bhliadhna a tha ri teachd leanaidh an sgioba Foghlaim orra le adhartachadh ann an tuilleadh leasachaidh air solar Gàidhlig tràth-bhliadhnaichean air feadh na h-Alba.

Bidh Bòrd na Gàidhlig ag obair le ùghdarrasan ionadail air a bheil dleastanas Foghlam tron Gàidhlig a sholarachadh far a bheil iartras bho pàrantan; ag adhartachadh bhuanachdan dearbhte dà-chànanaid gu pàrantan agus pàrantan san amharc; ag obair le luchd-solair foghlam inbhich gus dèanamh cinnteach gu bheil barrachd inbhich a’ togail Gàidhlig agus a’ leantainn le oidhirpean air cunbhalachd a stèidheachadh ann an leasachadh corpas cànan. Ann an sireadh cleachdadh na Gàidhlig a leudachadh agus air faicsinneachd na Gàidhlig a mheudachadh, bidh am Bòrd a’ cuimseachadh an aire air coimhearsnachdan far a bheil sgilean Gàidhlig aig cuid mhath den t-sluagh.

Gu làithreach, tha Planaichean Gàidhlig aig 18 ùghdarrasan poblach ann an co-rèir ri builean Plana Cànan Nàiseanta Gàidhlig a tha ag adhartachadh iomairt cho-obrachail gus an làthaireachd as àirde a thoirt do fhaicsinneachd is do chlaisneachd na Gàidhlig anns gach raon den bheatha phoblach ann an Alba. Tha 23 Plana Gàidhlig eile gu làithreach gan ullachadh leis na h-Ùghdarrasan Poblach agus tha fios ag iarraidh phlanaichean a dheasachadh air a dhol a-mach gu 6 buidhnean poblach eile ann an 2012-13.

The Bòrd will continue to engage positively with all major education organisations, parents and key stakeholders to ensure that the priorities set out in the National Gaelic Education Strategy are progressed in the coming year, and will actively work to develop the educational facilities available to children in the pre-school years. The future of Gaelic in Scotland requires an increase in the use and transmission of Gaelic in the home and the provision and expansion of Gaelic early years education. The preschool years are especially significant for language acquisition which in turn enhances cognitive development, and in the year ahead the Education team will continue with progress in further developing Gaelic early years provision across Scotland.

Bòrd na Gàidhlig will work with local authorities whose responsibility it is to provide Gaelic-medium education where parental demand exists; will promote the proven benefits of bilingualism to parents and potential parents; will work with adult education providers to ensure more adults are acquiring Gaelic, and continue with efforts to develop consistency in language corpus development. In seeking to expand the use of Gaelic and increasing its visibility, the Bòrd will focus its attention on communities where a sizeable proportion of the population have Gaelic language skills.

Currently 18 public authorities have their own Gaelic Language Plans aligned to the outcomes of the National Gaelic Language Plan and which promote collaborative working to maximise Gaelic’s visual and aural presence in all aspects of Scottish public life. A further 23 Public Authority Language Plans are currently in preparation, and notices requiring the preparation of plans have been issued in 2012-13 to a further 6 public bodies.

Seilbhean Calpa na Bliadhna Capital Investments In Year

Chuir Bòrd na Gàidhlig £43,130 (2011 - £46,851) 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 £43,130 (2011- £46,851) in fixed assets during the year. The main additions in the year were:

	2012 £	2011 £	
Uidheam Oifis	6,240	7,671	Office Equipment
Tàmh-àirneis	426	19,319	Fixtures and Fittings
Uidheam Coimpiutair	36,464	19,861	Computer Equipment

Tiodhlacan agus Tabhartasan Carthannach Gifts And Charitable Donations

Cha deach tiodhlacan no tabhartasan carthannach a thoirt do Bhòrd na Gàidhlig sa bhliadhna (2011 – neoni).

There have been no gifts or charitable donations made to Bòrd na Gàidhlig for the year (2011 – Nil).

Call, Pàighidhean Sònraichte agus Dubhadh Às Losses, Special Payments And Write Offs

Cha robh call, pàighidhean sònraichte no dubhadh às sa bhliadhna (2011 – neoni).

There were no losses, special payments, or write offs in the year (2011 – Nil).

Tachartasan Co-cheangailte Ri Dàta Pearsanta

Personal Data Related Incidents

Cha robh tachartasan co-cheangailte ri dàta pearsanta sa bhliadhna (2011 – neoni).

There were no personal data related incidents during the year (2011 – Nil).

Neo-làthaireachd Tinneis

Sickness Absence

Bha neo-làthaireachd tinneis ann de 98 latha rè na bliadhna gu 31 Màrt 2012 (2011 – 89 latha), a' riochdachadh 2.14% (2011 – 2.54%) den àireamh iomlan de làithean obrach.

Sickness absence during the year to 31 March 2012 was 98 days (2011 – 89 days), representing 2.14% (2011 – 2.54%) 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'iarrar. Tha Bòrd na Gàidhlig a' coinneachadh nan riatanasan 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 1.9 latha an ùine chuibheasach rè na bliadhna airson luchd-fiach a phàigheadh (2011 – 2.5 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 1.9 days (2011 – 2.5 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 2011-12 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 2011-12 the position was as follows:

Tabhartas-gus-Cuideachadh	2011-12			Grant-in-Aid
	Fior Outturn £m	Riarachadh Allocation £m	Easaonta Variance £m	
Prìomh Thabhartas-gus-Cuideachadh (tabhartas teachd-a-steach)	1.328	1.400	-0.072	Core Grant-in-Aid (revenue grant)
Maoineachadh do leasachadh na Gàidhlig	2.516	2.610	-0.094	Funds for Gaelic development
Maoin Buileachaidh na Gàidhlig	1.256	1.140	0.116	Gaelic Language Implementation Fund
Iomlan	5.100	5.150	-0.050	Total

Tabhartas-gus-Cuideachadh	2010-11			Grant-in-Aid
	Fior Outturn £m	Riarachadh Allocation £m	Easaonta Variance £m	
Prìomh Thabhartas-gus-Cuideachadh (tabhartas teachd-a-steach)	0.963	1.100	-0.137	Core Grant-in-Aid (revenue grant)
Maoineachadh do leasachadh na Gàidhlig	3.352	3.039	0.313	Funds for Gaelic development
Maoin Buileachaidh na Gàidhlig	1.113	1.400	-0.287	Gaelic Language Implementation Fund
Iomlan	5.428	5.539	-0.111	Total

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 Bòrd na Gàidhlig a thaobh cumail suas agus leasachadh èifeachdas na h-obrach aige. Tha an ro-innleachd gu h-àraid a' toirt dlùth-aire do phrìomhachasan Bòrd na Gàidhlig fhèin, mar a tha air am mineachadh 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-ionnannachd 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-ionnannachd chothroman. Thathar a' dèiligeadh le luchd-obrach Bòrd 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 sgìlean 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 Bòrd 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' còmhach 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.

Fastadh Luchd-sgrùdaidh Appointment of Auditors

Fo Achd Ionmhas Poblach is Cunntachalachd (Alba) 2000, tha luchd-sgrùdaidh Bhòrd na Gàidhlig air am fastadh leis an Àrd-neach-sgrùdaidh agus chaidh sgrùdadh Alba fhastadh ann an 2011 mar sgrùdaire Bòrd na Gàidhlig bhon taobh a-muigh airson nam bliadhnan ionmhasail 2012 - 2016.

Fhuair an luchd-sgrùdaidh ìocadh den t-sùm £12,600 (2011 - £13,000) mu choinneamh seirbheisean sgrùdaidh reachdail airson na bliadhna ionmhasail 2011-12.

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 2011 as Bòrd na Gàidhlig's external auditor for the financial years ending 2012 - 2016.

The auditors were remunerated to the sum of £12,600 (2011 - £13,000) in respect of statutory audit services for the financial year 2011-12.

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.

Iain A MacAoidh
Ceannard agus Oifigear Cunntachail
19 Ògmhios 2012

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.

John A MacKay
Ceannard and Accountable Officer
19 June 2012

Aithisg Ìocaidd

Remuneration Report

NEO-SGRÙDAICHTE

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

Tha a' Chomataidh Ìocaidd ag aontachadh ìrean 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 mhòlaidhean pàighidh co-cheangailte ri coileanadh don luchd-obrach, àrd-sgioba stiùiridh agus an Ceannard.

Tha luchd-obrach Bòrd 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-ìrean, 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".

SGRÙDAICHTE

AUDITED

	2012 Iomlan Total £'000	2011 Iomlan Total £'000	
Ìocadh Buill a' Bhùird			Remuneration of Bòrd Members
Ìocadh / Cisean:			Remuneration / Fees:
Cathraiche – A. MacCarraig (Leig e a dhreuchd seachad 3 Màrt 2012)	17	19	Cathraiche – Arthur Cormack (Resigned 3 March 2012)
Cathraiche Eadar-amail – Ealasaid Nic an t-Saoir (Bho 7 Màrt 2012)	7	0	Interim Cathraiche – Elizabeth McAtear (From 7 March 2012)
Buill eile	52	47	Other members
	76	66	

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".



BUILL DEN BHÒRD BÒRD MEMBERS

	Ìocadh		
	Remuneration		
	2012	2011	
	£	£	
Art MacCarraig	17,194	18,600	Arthur Cormack
Ealasaid Nic an t-Saoir	6,638	517	Elizabeth McAtear
Rob Dunbar (gu 12 Gearran 2012)	5,357	6,200	Rob Dunbar (to 12 February 2012)
Micheal Foxley (gu 12 Gearran 2012)	5,357	6,200	Michael Foxley (to 12 February 2012)
Iain A MacAoidh (gu 31 Lùnastal 2010)	0	2,583	John A MacKay (to 31 August 2010)
Alasdair MacLeòid (gu 12 Gearran 2012)	5,357	6,200	Alasdair MacLeod (to 12 February 2012)
Anna NicSuain (gu 12 Gearran 2012)	5,357	6,200	Annie MacSween (to 12 February 2012)
Cairistiona Allon	6,200	6,200	Christina Allon
Coinneach MacFhionghuin	6,200	6,200	Kenneth MacKinnon
Murchadh MacIllinnein	6,200	6,200	Murdo MacLennan
Iain Caimbeul	6,200	517	Iain Campbell
Iain MacLeòid	6,200	517	John MacLeod
	76,260	66,134	

Chan eil peinnean an lùib dreuchdan buill a' Bhùird.

Bòrd member appointments are not pensionable.

ÌOCADH A' CHATHRAICHE REMUNERATION OF CATHRAICHE

	2012	2012	2011	2011	
	Tuarastal	Buannachdan neo-ionmhasail	Tuarastal	Buannachdan neo-ionmhasail	
	Salary	Benefits in Kind	Salary	Benefits in Kind	
	£'000	£'000	£'000	£'000	
Cathraiche					Cathraiche
Art MacCarraig	15 - 20	-	15 - 20	-	Arthur Cormack
Ealasaid Nic an t-Saoir	5 - 10	-	-	-	Elizabeth McAtear
	(10 – 15 co-ionnan ri bliadhna slàn)				
	(10 – 15 full year equivalent)				

ÌOCADH CEANNAIRD AGUS ÀRD-SGIOBA STIÙIRIDH

REMUNERATION OF CEANNAIRD AND SENIOR MANAGEMENT TEAM

Buill den Àrd-Sgioba Stiùiridh	2012 Tuarastal Salary £'000	2012 Buannachdan neo-ionmhasail (gun £100 as fhaisge) Benefits in kind (to nearest £100)	2011 Tuarastal Salary £'000	2011 Buannachdan neo-ionmhasail (gun £100 as fhaisge) Benefits in kind (to nearest £100)	Senior Management Team Member
Iain A MacAoidh	65 – 70	-	35 – 40 (65 – 70 co-ionnan ri bliadhna slàn) (65 – 70 full year equivalent)	-	John A MacKay
Alasdair MacFhionghuin (Leasaiche Ionmhais agus Sheirbheisean Corporra)	40 - 45	-	15 – 20	-	Alasdair MacKinnon (Head of Finance and Corporate Affairs)
Daibhidh Boag (Leasaiche Cànan Gàidhlig)	50 - 55	-	45 - 50	-	David Boag (Head of Gaelic Usage)
Màiri Nic Ille Mhaoil (Leasaiche Foghlaim & Ionnsachadh)	45 - 50	-	15 – 20 (40 – 45 co-ionnan ri bliadhna slàn) (40 – 45 full year equivalent)	-	Mary MacMillan (Head of Education & Learning)

Tha aig buidhnean ri leigeil fhaicinn nan aithrisean, an dàimh eadar pàigheadh an neach-obrach aig an ìre as àirde sa bhuidheann agus am pàigheadh cuibheasach aig sgioba obrach na buidhne.

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid staff member in their organisation and the median remuneration of the organisation's workforce.

B' e £65k - £70k (2010-2011 £65k - £70k) pàigheadh bannaichte an neach-obrach leis a' phàigheadh as àirde (Ceannard) aig Bòrd na Gàidhlig sa bhliadhna ionmhasail 2011-2012. Bha seo 2.7 uiread (2010-2011 2.4) ri pàigheadh cuibheasach na sgioba obrach, a bha aig £25,165 (2010-2011 £28,227).

The banded remuneration of the highest-paid staff member (Ceannard) in Bòrd na Gàidhlig in financial year 2011-2012 was £65k - £70k (2010-2011 £65k - £70k). This was 2.7 times (2010-2011 2.4) the median remuneration of the workforce, which was £25,165 (2010-2011 £28,227).

Ann an 2011-2012 fhuair Neoni luchd-obrach (agus ann an 2010-2011 Neoni), pàigheadh nas àirde na an Ceannard. Bha pàigheadh a' ruith eadar £17,882 gu £54,825 (2010-2011 £16,712 gu £48,544).

In 2011-2012 Nil (2010-2011 Nil) employees received remuneration in excess of the Ceannard. Remuneration ranged from £17,882 to £54,825 (2010-2011 £16,712 to £48,544).

Tha pàigheadh iomlan a' gabhail a-steach tuarastal, pàigheadh neo-dhaingnichte co-cheangailte ri coileanadh agus buannachdan bathrach. Chan eil e a' gabhail a-steach tabhartasan peinnsein an fhastaiche agus airgead co-ionnan ri luach gluasaid pheinnsanan.

Total remuneration includes salary, non-consolidated performance-related pay and benefits-in-kind. It does not include employer pension contributions and the cash equivalent transfer value of pensions.

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

Tha am Bòrd a' cur an gnìomh sgeama shochairan minichte mar bhuidheann a tha ceadaichte fo Mhaoin Peinnsein Chomhairle na Gàidhealtachd, le so-mhaoinean air an cumail ann am maoin fa leth fo rianachd urrasairean (nota 11 de na h-aithrisean ionmhasail).

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

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

Anns an Àrd-sgioba Stiùiridh sa bhliadhna gu 31 Màirt 2012 bha Iain Aonghas MacAoidh, (Ceannard agus Oifigear Cunntachail), Alasdair MacFhionghuin (Leasaiche Ionmhais & Sheirbheisean Corporra), Daibhidh Boag (Leasaiche Cànan Gàidhlig) agus Màiri Nic Ille Mhaoil (Leasaiche Foghlaim agus Ionnsachaidh).

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 11 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.

The Senior Management Team in place during the year to 31 March 2012 comprised John A MacKay (Ceannard and Accountable Officer), Alasdair MacKinnon (Head of Finance & Corporate Services), David Boag (Head of Gaelic Usage), and Mary MacMillan (Head of Education and Learning).

BALL DEN ÀRD-SGIOBA STIÙIRIDH

SENIOR MANAGEMENT TEAM MEMBER

	Fàs ann am Pe- innsean aig 31/03/12 agus Cnap Airgid Co-cheangailte	Fìor mheudachadh ann am Peinnsean agus Cnap Airgid aig Aois Peinnsein	CETV aig 31/03/12	CETV aig 31/03/11	Fìor mheudachadh ann an CETV	
	Bannan de £5,000	Bannan de £2,500	£'000	£'000	£'000	
	Accrued Pension as at 31/03/12 and Related Lump Sum Bandings of £5,000	Real Increase in Pension and Related Lump Sum at Pension Age Bandings of £2,500	CETV at 31/03/12 £'000	CETV at 31/03/11 £'000	Real Increase in CETV £'000	
Iain A MacAoidh (Ceannard)	0 - 5	0-2.5	37	11	20	John A MacKay (Ceannard)
Alasdair MacFhionghuin (Leasaiche Ionmhais & Sheirbheisean Corporra)	0 - 5	0-2.5	18	7	7	Alasdair MacKinnon (Head of Finance & Corporate Affairs)
Daibhidh Boag (Leasaiche Cànan Gàidhlig)	0 - 5	0-2.5	18	7	7	David Boag (Head of Gaelic Usage)
Màiri Nic Ille Mhaoil (Leasaiche Foghlaim & Ionnsachadh)	0 - 5	0-2.5	9	2	4	Mary MacMillan (Head of Education & Learning)

BUANNACHDAN CLUAINIS

Do bhuill a tha a' dol a-steach don sgeama peinnsein às dèidh 1 Giblean 2009, tha buannachdan a' fàs aig reata de aon trì-fhicheadamh 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 peinnsean bliadhnail fhaighinn mar chnap airgid aig àm leigeil dhiubh an dreuchd.

Bidh buill a chaidh a-steach don sgeama peinnsein ro 1 Giblean 2009 a' cruinneachadh bhuannachdan aig reata de aon dà-fhicheadamh den tuarastal peinnneanach airson gach bliadhna seirbheis, le ùmhlachd do uas-mheud de 40 bliadhna, còmhla ri cnap airgid de thrì uimhir am peinnsean.

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.

LUACHAN GLUASaid 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 peinnsein, air an cruinneachadh le ball gu aon àm sònraichte. Tha na buannachdan air an luachadh mar bhuannachdan a' bhuill, agus peinnsean neach-cèile tuiteamais a tha ri phàigheadh bhon sgeama. Tha CETV mar phàigheadh bho sgeama peinnsein no bho rèiteachadh gus buannachdan peinnsein a thèarainn ann an sgeama peinnsein 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 peinnsein, 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 peinnsein, 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 peinnsein 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 peinnsean cruinnichte mar thoradh air atmhorachd.

Air aontachadh leis a' Bhòrd air 19 Ògmhios 2012.
Air a shoidhnigeadh às leth a' Bhùird

Iain A MacAoidh
Ceannard agus Oifigear Cunntachail
19 Ògmhios 2012

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 employer (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 19 June 2012.
Signed on behalf of the Bòrd

John A MacKay
Ceannard and Accountable Officer
19 June 2012

Aithris Dleastanasan An Oifigeir Chunntachail

Statement of Accountable Officer's Responsibilities

Fo Earrann 8 de Achd na Gàidhlig (Alba) 2005, tha riatanas air Bòrd na Gàidhlig aithrisean ionmhasail ullachadh mu choinneamh gach bliadhna ionmhais ann an cruth agus air bunait a tha air a dhaingneachadh le Ministearan na h-Alba. Tha na h-aithrisean ionmhasail air an ullachadh air bunait fais, le feum air sealladh fìor agus cothromach a nochdadh mu chùisean Bòrd 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 Chunntachail gèilleadh do riatanasan Leabhar-làimhe Aithriseachd Ionmhasail an Riaghaltais, agus gu h-àraid:

- toirt an aire don stiùireadh air a sgaoileadh le Ministearan na h-Alba mu aithrisean ionmhasail, a' gabhail a-steach nan riatanasan buntainneach co-cheangailte ri cunntasachd is sgaoileadh, agus poileasaidhean cunntasachd iomchaidh a chur an gnìomh air bunait chunbhalach;
- breithneachaidhean agus tuairmsean a dhèanamh air bunait reusanta;
- cur an cèill a bheil irean cunntasachd buntainneach mar a tha air am mìneachadh le leabhar-làimhe Aithriseachd Ionmhasail an Riaghaltais air an leantainn, agus a' nochdadh agus a' mìneachadh gluasadan tàbhachdach sam bith sna h-aithrisean ionmhasail; agus
- ullachadh nan aithrisean ionmhasail air bunait gnothaich soirbheachail.

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

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.

Tha Oifigear Cunntachail Buidheann-stiùiridh Ionnsachaidh Riaghaltas na h-Alba air Iain Aonghas MacAoidh ainmeachadh mar Oifigear Cunntachail aig Bòrd na Gàidhlig. Tha a dhleastanasan buntainneach mar Oifigear Cunntachail airson a' Bhùird air am mineachadh anns a' Mheòrachan dha Oifigearan Cunntachail a tha air a sgaoileadh le Ministearan na h-Alba. Tha uallach air an Oifigear Cunntachail airson iomchaidheachd agus cunbhalachd nan ionmhasan poblach dha bheil e cunntachail, cumail chlàraidhean ceart agus dìon so-mhaoinean a' Bhùird.

Tha an t-Oifigear Cunntachail gu pearsanta cunntachail airson maoinean poblach a dh'ion, dèanamh cinnteach à iomchaidheachd agus cunbhalachd ann an làimhseachadh nam maoinean poblach sin; cunntachail airson obair is stiùireadh a' Bhùird bho latha gu latha, agus a' dèanamh cinnteach gu bheil

- deagh riaghladh corporra
- frèam-obrach làidir air stiùireadh dèanadais a tha a' cur taic ri coileanadh a' Bhùird
- beachdachaidhean ionmhasail air an gabhail a-steach gu h-iomlan leis a' Bhòrd-stiùiridh aig gach ìre ann an ruighinn agus cur an gnìomh cho-dhùnaidhean
- in-stiùireadh iomchaidh agus smachd ionmhasail air an cumail suas
- siostam rianachd cunnairt air a neadachadh sa bhuidheann, gus co-dhùnaidhean air planadh ionmhasail is obrachail fhiosrachadh agus gus cuideachadh ann an coileanadh chinn-uidhe is thargaidean
- leasachadh leantainneach an taobh a-staigh na buidhne
- agus, gu bheil poileasaidhean èifeachdach rianachd ghoireas dhaonna air an cumail suas.

Iain A MacAoidh
Ceannard agus Oifigear Cunntachail
19 Ògmhios 2012

The Accountable Officer of the Scottish Government Learning Directorate has designated John A MacKay as Accountable Officer of Bòrd na Gàidhlig. 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 he is answerable, for keeping proper records and for safeguarding the Bòrd's assets.

The Accountable Officer is personally responsible for safeguarding the public funds, ensuring propriety and regularity in the handling of those public funds; and for the day-to-day operations and management of the Bòrd, and ensures

- good corporate governance
- a robust performance management framework which supports the achievement of the Bòrd;
- financial considerations are taken fully into account by the Board at all stages in reaching and executing its decisions
- adequate internal management and financial controls are maintained
- a system of risk management is embedded in the organisation to inform decisions on financial and operational planning and to assist in achieving objectives and targets
- continuous improvement within the organisation
- and, effective human resource management policies are maintained.

John A Mackay
Ceannard and Accountable Officer
19 June 2012

Aithris Riaghladh Corporra

Corporate Governance Statement

CÙL-FHIOSRACHADH

Tha Aithris Riaghladh Corporra bhon bhliadhna ionmhasail 2011/2012 agus às a dhèidh a-nis an àite na h-Aithris In-Smachd. Tha an aithris seo a' clàradh stiùbhardachd Bòrd na Gàidhlig agus a' co-leasachadh nan cunntasan. Tha an aithris seo cuideachd a' tarraing ri chèile aithrisean air suidheachadh agus fianais air riaghladh, stiùireadh cunnairt agus smachd, gus innleachd aithriseachd nas òrdaile agus nas cunbhalach a chur an sàs.

ADHBHAR BÒRD NA GÀIDHLIG

Is e buidheann poblach gnìomhach neo-roinneil a th' ann am Bòrd na Gàidhlig, cunntachail tro Mhinistearan do Phàrlamaid na h-Alba. Air a stèidheachadh fo Achd na Gàidhlig (Alba) 2005, is e Bòrd na Gàidhlig am prìomh bhuidheann poblach ann an Alba le uallach airson leasachadh na Gàidhlig adhartachadh agus comhairle a sholarachadh do Mhinistearan na h-Alba mu chùisean Gàidhlig. Fo chumhachan na h-Achd, tha e mar fhiachaibh air Bòrd na Gàidhlig:

- obair na buidhne a chur an gnìomh le sùil air inbhe na Gàidhlig a thèarainn mar chànan oifigeil ann an Alba, ag àithneadh spèis co-ionnan ri Beurla tro -
 - mheudachadh air an àireamh de dhaoine aig a bheil comas air Gàidhlig a chleachdadh agus a thuigsinn
 - bhrosnachadh air cleachdadh is tuigse don Ghàidhlig, agus
 - ruigsinneachd air cànan is cultar na Gàidhlig ann an Alba agus anns gach àite, a dhèanamh comasach
 - adhartachadh a dhèanamh, agus adhartachadh a dhèanamh comasach, air cleachdadh agus tuigse don Ghàidhlig, foghlam Gàidhlig agus cultar na Gàidhlig
 - comhairle a sholarachadh (nuair a dh'ìarrar e no nuair a bhios e freagarrach) do Mhinistearan na h-Alba, buidhnean poblach agus pearsachan eile a tha a' cur obair phoblach an gnìomh mu thimcheall cùisean co-cheangailte ri cànan, foghlam agus cultar na Gàidhlig
 - comhairle a sholarachadh (nuair a dh'ìarrar e) do phearsachan eile mu chùisean co-cheangailte ri Gàidhlig
 - sùil a chumail air agus aithris do Mhinistearan na h-Alba mu bhuileachadh Cairt Eòrpach nan Cànanan Roinneil is Mion-Chànanan leis a' cheann-latha 5 Samhain 1992, a thaobh cànan na Gàidhlig.

BACKGROUND

The Corporate Governance Statement from financial year 2011/2012 onwards replaces the Statement of Internal Control. This statement records the stewardship of Bòrd na Gàidhlig and supplements the accounts. This statement also draws together position statements and evidence on governance, risk management and control, to provide a more coherent and consistent reporting mechanism.

PURPOSE OF BÒRD NA GÀIDHLIG

Bòrd na Gàidhlig is an executive non-departmental public body, responsible through Ministers to the Scottish Parliament. Established under the Gaelic Language (Scotland) Act 2005, Bòrd na Gàidhlig is the principal public body in Scotland responsible for promoting Gaelic development and providing advice to the Scottish Ministers on Gaelic issues. Under the terms of the Act, Bòrd na Gàidhlig is required:

- to exercise its functions with a view to securing the status of Gaelic as an official language of Scotland commanding equal respect to the English language through-
 - increasing the number of persons who are able to use and understand the Gaelic language
 - encouraging the use and understanding of the Gaelic language, and
 - facilitating access, in Scotland and elsewhere, to the Gaelic language and Gaelic culture
 - to promote, and facilitate the promotion of the use and understanding of the Gaelic language, and Gaelic education and Gaelic culture
 - to provide advice (either on request or when it sees fit) to 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
 - to provide advice (on request) to other persons on matters relating to Gaelic
 - to monitor, and report 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.

Tha an Achd a' togail air ceumannan a th' ann cheana a thaobh còirean na Gàidhlig agus mion-chànanan eile, a' gabhail a-steach Dearbhadh air Còirean Phearsachan a' buntainn do Mhion-bhuidhnean Cànanach, Cràbhach, Nàiseanta no Cinneachail (1992) nan Nàiseanan Aonaichte, Cairt Eòrpach nan Cànanan Roinneil no Mion-Chànanan (1992) bho Chomhairle na h-Eòrpa agus clàsan co-cheangailte ri Gàidhlig ann am foghlam, meadhanan, croitearachd agus reachdas fearainn na Rìoghachd Aonaichte agus Pàrlamaid na h-Alba.

Tha Achd 2005 ag iarraidh gun cuir Bòrd na Gàidhlig Plana Cànan Nàiseanta Gàidhlig a-steach gu Ministearan na h-Alba, a' mìneachadh ro-innleachd airson àireamhan a mheudachadh aig a bheil comas air Gàidhlig a labhairt, a' brosnachadh cleachdadh na Gàidhlig agus a' comasachadh ruigsinneachd air cànan is cultar na Gàidhlig. Cuideachd, thug i ùghdarras do Bhòrd na Gàidhlig riatanas a chur air ùghdarrasan poblach am Planaichean Gàidhlig fhèin a chur a-steach agus a bhuileachadh an taobh a-staigh frèam-obrach a' Phlana Cànan Nàiseanta Gàidhlig.

RAON DLEASTANAIS

Mar Oifigear Cunntachail, tha uallach orm siostam cinnteach in-smachd a chumail suas, a tha a' cur taic ri àrd-ghnìomh phoileasaidhean, amasan is chinn-uidhe na buidhne mar a chaidh a chur sios le Ministearan na h-Alba agus aig an aon àm a' dìon nam maoinean agus so-mhaoinean poblach dha bheil mi gu pearsanta cunntachail, ann an co-rèir ris na dleastanasan air an sònrachadh orm.

Tha Leabhar-làimhe Ionmhais Poblach na h-Alba (SPFM) air a sholarachadh le Ministearan na h-Alba mar stiùireadh do Riaghaltas na h-Alba agus buidhnean buntainneach eile mu làimhseachadh ceart agus aithris air maoinean poblach. Tha e sa mhòr-chuid air a dhealbh gus gèilleadh a dhèanamh cinnteach a thaobh riathanasan reachdail is Pàrlamaideach, gus luach an airgid agus ìrean àrda iomchaidheachd adhartachadh agus cunntachalachd èifeachdach is deagh shiostaman in-smachd a dhèanamh cinnteach.

FRÈAM RIAGHLAIDH

Tha Bòrd na Gàidhlig dealasach a thaobh ìrean àrda ann an riaghladh corporra. Tha am frèam riaghlaidh air a dhèanamh suas à siostaman is pròiseasan, agus cultar is luachan tro bheil am Bòrd air a stiùireadh agus fo smachd agus tro a ghnìomhachdan dha bheil e cunntachail do Mhinistearan, agus a' conaltradh ris an luchd-uidhe. Tha e a' comasachadh a' Bhùird air coileanadh a chinn-uidhe ro-innleachdail a sgrùdadh agus beachdachadh air a bheil na cinn-uidhe sin air leantainn gu luibhairt air na builean a bhathar a' rùnachadh.

Tha structar Riaghladh Corporra Bòrd na Gàidhlig ag obair aig trì ìrean – Riaghaltas na h-Alba, Buill a' Bhùird agus Luchd-obrach.

The Act builds on existing measures on the rights of Gaelic and other minoritised languages, including the United Nations *Declaration on the Rights of Persons belonging to National or Ethnic, Religious and Linguistic Minorities* (1992), the Council of *Europe's European Charter for Regional or Minority Languages* (1992), and clauses relating to Gaelic in education, media, crofting and land legislation of the UK and Scottish Parliaments.

The 2005 Act requires Bòrd na Gàidhlig to submit to the Scottish Ministers a National Gaelic Language Plan, outlining a strategy for increasing the number able to speak Gaelic, encouraging its use and facilitating access to Gaelic language and culture. It also authorised Bòrd na Gàidhlig to require public authorities to submit and implement their Gaelic Language Plans within the framework provided by the National Gaelic Language Plan.

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 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.

GOVERNANCE FRAMEWORK

Bòrd na Gàidhlig is committed to high standards of corporate governance. The governance framework comprises the systems and processes, and culture and values by which the Bòrd is directed and controlled and its activities through which it accounts to Ministers and engages with its stakeholders. It enables the Bòrd to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of the desired outcomes.

Bòrd na Gàidhlig's Corporate Governance structure operates at three levels - Scottish Government, Bòrd Members and Employees.

RIAGHALTAS NA H-ALBA

- Achd na Gàidhlig (Alba) 2005 a' gabhail a-steach Plana Cànanain Nàiseanta Gàidhlig
- Meòrachan Ionmhasail agus Aithris Stiùiridh (MSFM)
- Leabhar-làimhe Ionmhas Poblach na h-Alba (SPFM)
- Litir Riarachaidh Bliadhnail Tabhartas-gus-Cuideachadh agus leas-phàipearan sam bith eile
- Stiùiridhean Eile bho Riaghaltas na h-Alba

BUILL A' BHÙIRD

- Gnàth-riaghailtean agus Structar Chomataidhean
- Àite & Dleastanasan nam Ball
- Àite & Dleastanasan a' Cheannaird
- Àite & Dleastanasan Comataidhean a' Bhùird (Sgrùdadh, Ìocadh, Foghlam agus Ionnsachadh, Cleachdadh Gàidhlig, Ionmhas agus Planaidh)
- Riatanasan Aithriseachd do Riaghaltas na h-Alba
- Aithris a' Cheannaird air In-Smachd
- Plana Corporra agus Plana Obrachaidh – mìnich cinn-uidhe, ceumannan coileanaidh, targaidean is buidseatan

LUCHD-OBRAICH

- Plana Corporra agus Plana Obrachaidh – mìnich cinn-uidhe, targaidean is buidseatan
- Trusadh Luchd-obrach, Leasachadh, Poileasaidhean Measadh Coileanaidh – mìnich uallaichean is dleastanasan obrach
- Poileasaidhean is modhan-obrach air cùisean ionmhasail is obrachail airson treòrachadh is stiùireadh.

Tha am frèam riaghlaidh air a bhith na àite aig Bòrd na Gàidhlig airson na bliadhna a' crìochnachadh 31 Màirt 2012 agus suas gu ceann-latha aonta na h-Aithisg Bhliadhnail agus na h-Aithris Chunntasan.

SCOTTISH GOVERNMENT

- Gaelic Language (Scotland) Act 2005 including National Gaelic Language Plan
- Management Statement & Financial Memorandum (MSFM)
- Scottish Public Finance Manual (SPFM)
- Annual Grant-in-Aid Allocation Letter and any subsequent supplements
- Ad Hoc Directions from Scottish Government

BOARD MEMBERS

- Standing Orders & Committee Structures
- Members' Roles & Responsibilities
- Ceannard's Role & Responsibilities
- Board Committees' (Audit, Remuneration, Education and Learning, Gaelic Usage and Finance and Planning Committees) Roles & Responsibilities
- Reporting Requirements to Scottish Government
- Ceannard's Statement on Internal Control
- Corporate Plan and Operational Plan – set out objectives, performance measures, targets and budgets

EMPLOYEES

- Corporate Plan and Operational Plan – set out objectives, targets and budgets
- Employee Recruitment, Development, Performance Appraisal Policies – set out job roles and responsibilities
- Policies and procedures on financial and operational matters for instruction and guidance.

The governance framework has been in place at Bòrd na Gàidhlig for the year ended 31 March 2012 and up to the date of approval of the Annual Report and Statement of Accounts.

BÒRD NA GÀIDHLIG

Am Bòrd

Tha an Cathraiche a' stiùireadh a' Bhùird agus tha an Ceannard a' stiùireadh riaghladh gnìomhach na buidhne.

Th am Bòrd air a dhèanamh suas le Cathraiche agus deichnear Bhall agus bidh iad a' coinneachadh gu cunbhalach tron bhliadhna. Tha Buill a' Bhùird air am fastadh le Ministearan na h-Alba. Is e trì bliadhna an ùine àbhaisteach san dreuchd do bhall neo-ghnìomhach a' Bhùird, ged a dh'fhaodadh ùine san dreuchd a bhith eadar-dhealaichte gus leantail ballrachd a' Bhùird a dhèanamh cinnteach. Sa Mhàrt 2012 thug an Cathraiche suas a dhreuchd, an dèidh fhastadh sa Mhàrt 2009 airson ùine de cheithir bliadhna. Chuir buill a' Bhùird Cathraiche eadar-amail san dreuchd a bhios a' frithealadh gus am fastaichear neach làn-ùine le Ministearan na h-Alba.

Tha dleastanas riaghlaidh iomlan air a' Bhòrd, stiùireadh ro-innleachdail, cumail suas stiùireadh cunnairt agus siostaman in-smachd earbsach, planadh leantainneach agus coileanadh na buidhne. Tha e a' coileanadh a dhleastanasan tro choinneamhan clàraichte cunbhalach agus tro choinneamhan air an èigheach a dh'aon ghnòthaich, mar a bhios iomchaidh. Tha am Bòrd air cùisean sònraichte a ghleidheadh dha fhèin airson dearbhadh is aonta, a tha a' gabhail a-steach cùisean ro-innleachdail, iomhaigh cunnairt na buidhne, aonta don bhuidhean bhliadhnail, aonta do chunnraidhean tàbhachdach agus planadh leanachd don àrd-sgioba riaghlaidh.

Tha am Bòrd air poileasaidh Ùghdarras Ionmhasail Tiomnaichte a stèidheachadh a tha ag iarraidh air oifigearan aonta a shireadh air cùisean / duaisean taobh a-muigh cumhachdan tiomnaichte aontaichte a' Cheannaird.

Tha am Bòrd dealasach a thaobh ìrean àrda ann an riaghladh corporra agus a' creidsinn gu bheil structar riaghlaidh earbsach a' gineadh buidhne a tha soirbheachail.

COMATAIDHEAN A' BHÙIRD

A' Chomataidh Sgrùdaidh

Tha Comataidh Sgrùdaidh aig a' Bhòrd a bhios a' coinneachadh co-dhiù ceithir tursan sa bhliadhna. Tha trì Buill den Bhòrd air a' chomataidh agus bha Murchadh MacIllinnein sa chathair fad na bliadhna an-uiridh. Bidh na sgrùdairean bhon taobh a-muigh agus na h-in-sgrùdairean a' frithealadh coinneamhan na Comataidh Sgrùdaidh uile. Tha cothrom aig na sgrùdairean bhon taobh a-muigh agus na h-in-sgrùdairean labhairt ann an dìomhaireachd le buill na Comataidh. 'S e adhbhar na Comataidh Sgrùdaidh sùil a chumail agus ath-sgrùdadh a dhèanamh air cunnart, smachd agus riaghladh corporra. Tha a' Chomataidh ag obrachadh gu neo-eisimeileach agus ag aithris don Bhòrd.

BÒRD NA GÀIDHLIG

The Bòrd

The Cathraiche leads the Bòrd and the Ceannard leads the executive management of the organisation.

The Bòrd comprises the Cathraiche and ten Members and meets regularly throughout the year. Members of the Bòrd are appointed by 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 2012 the Cathraiche, who was appointed in March 2009 for a period of four years, resigned. Bòrd members appointed an interim Cathraiche to serve until a full time appointment is made by Scottish Ministers.

The Bòrd is responsible for the overall management, strategic direction, maintaining sound risk management and internal control systems, succession planning and performance of the body. It discharges its responsibilities through regular scheduled meetings and ad hoc meetings, as may be required. The Bòrd has reserved specific matters to itself for determination and approval which include strategic issues, the risk profile of the body, approval of the annual budget, approval of material contracts and succession planning for senior management.

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 is committed to high standards of corporate governance and believes that a sound governance structure engenders a successful organisation.

COMMITTEES OF THE BÒRD

Audit Committee

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.

A' Chomataidh Iocaidh

Tha Comataidh Iocaidh aig a' Bhòrd air a dèanamh suas de thriùir bhall den Bhòrd agus le Iain Caimbeul sa chathair. Bidh a' Chomataidh a' coinneachadh co-dhiù dà uair gach bliadhna mar a cho-dhùineas an Cathraiche, agus tha coinneamhan air an òrdachadh air dhòigh 's gum bi iad co-fhreagarrach air clàran-ama obrachaidh Bhòrd na Gàidhlig. Tha e air iarraidh air buill de luchd-obrach Bhòrd na Gàidhlig na coinneamhan a fhrithealadh nuair a thathar a' deasbad chuspairean a tha gu h-àraid buntainneach. 'S e adhbhar na Comataidh comhairle a sholarachadh don Bhòrd mu chùisean co-cheangailte ri ionmhas, poileasaidh agus pàigheadh luchd-obrach.

A' Chomataidh Ionmhais agus Planaidh

Sa Mhàrt 2012 chaidh Comataidh Ionmhais & Planaidh a chur air bhonn. 'S e àite na Comataidh seo comhairle a sholarachadh don Bhòrd agus dèanamh cinnteach gu bheil planadh èifeachdach is buadhach ga thoirt gu buil a thuilleadh air coileanadh obrachaidh ro-innleachdail. Tha a' Chomataidh seo air a dèanamh suas le Iar-Chathraiche a' Bhùird, Cathraichean nan Comataidhean Foghlaim is Cleachdadh Gàidhlig agus an t-Oifigear Cunntachail.

A' Chomataidh Cleachdadh Gàidhlig

Tha dleastanas air a' Chomataidh Cleachdadh Gàidhlig airson clàr-ama nam Planaichean Gàidhlig le Buidhnean Poblach mar a tha riatanach fon Achd, a dheasachadh, a thoirt gu buil 's a sgrùdadh, agus airson a bhith a' measadh, a' luachadh agus a' cur mholaidhean chun a' Bhùird a thaobh aonta do na planaichean, mus cuirear a-steach iad chun na Ministearan. Tha Iain MacLeòid mar Chathraiche air a' Chomataidh. Bidh a' Chomataidh seo a' coinneachadh gach ràithe agus bidh iad cuideachd a' riaghladh buileachadh is sgaoileadh air prìomh mholaidhean rannsachaidh a thuilleadh air riaghladh air ullachadh is buileachadh Plana Cànain Nàiseanta Gàidhlig.

A' Chomataidh Foghlaim agus Ionnsachaidh

Tha a' Chomataidh Foghlaim agus Ionnsachaidh a' cur taic ri agus a' comhairleachadh na sgioba Foghlaim air cùisean ro-innleachdail co-cheangailte ri foghlam is ionnsachadh. Tha Iain Caimbeul na Chathraiche air a' Chomataidh. Bidh a' chomataidh a' coinneachadh gach ràithe agus a' cur ri ullachadh comhairle is stiùireadh air foghlam is ionnsachadh Gàidhlig do Bhòrd na Gàidhlig agus do Mhinistearan na h-Alba; agus a' riaghladh buileachadh air *Ro-Innleachd Nàiseanta Foghlam Gàidhlig*.

Remuneration Committee

The Bòrd has a Remuneration Committee, which comprises three Bòrd members and is chaired by Iain Campbell. 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.

Finance & Planning Committee

In March 2012 a Finance & Planning Committee was set up. The role of this Committee is to provide advice to the Bòrd and ensuring efficient and effective financial planning and strategic operational performance. This Committee comprises of the Vice-Chair of the Bòrd, the Chairs of the Education and Gaelic Usage Committees, and the Accountable Officer.

Gaelic Usage Committee












The Gaelic Usage Committee is responsible for preparing, implementing, and monitoring the schedule for Gaelic Language Plans by Public Bodies required under the Act, and for assessing, evaluating and making recommendations to the Bòrd on the approval of plans, prior to submission to Ministers. The Committee is chaired by John MacLeod. This Committee meets quarterly and also oversees the implementation and dissemination of key research recommendations, as well as taking an overview of the preparation and implementation of the National Gaelic Language Plan.

Education & Learning Committee

This Education & Learning Committee supports and advises the Education team on strategic matters concerning education and learning. The Committee is chaired by Iain Campbell. The Committee meets quarterly and contributes to the preparation of advice and guidance on Gaelic education and learning for Bòrd na Gàidhlig and Scottish Ministers; and oversees the implementation of the *National Gaelic Education Strategy*.



BALLRACHD BÙIRD AGUS COMATAIDH BÒRD AND COMMITTEE MEMBERSHIP

Ball Member	Bòrd Bòrd	Comataidh Sgrùdaidh Audit Committee	Comataidh Ìocaidh Remuneration Committee	Comataidh Ionmhas is Planaidh Finance & Planning Committee	Comataidh Foghlaim is Ionnsachadh Education & Learning Committee	Comataidh Cleachdaidh Gàidhlig Gaelic Usage Committee
 <p>Art MacCormaig Cathraiche (leig e a dhreuchd seachad 3/03/2012) Arthur Cormack Cathraiche (Resigned 3/03/2012)</p>	●					
 <p>Ealasaid Nic an t-Saoir Cathraiche Eadar-amail (bho 7/03/2012) Elizabeth McAtear Interim-Cathraiche (From 7/03/2012)</p>	●					●
 <p>Cairistiona Allon Christina Allon</p>	●	●			●	
 <p>Micheal Foxley (gu 12/02/2012) Michael Foxley (Appointment ended 12/02/2012)</p>	●		●		●	
 <p>Coinneach MacFhionghuin Kenneth MacKinnon</p>	●					●
 <p>Alasdair MacLeòid (gu 12/02/2012) Alasdair MacLeod (Appointment ended 12/02/2012)</p>	●	●				
 <p>Iain MacLeòid John MacLeod</p>	●			●	●	●
 <p>Anna NicSuain (gu 12/02/2012) Annie MacSween (Appointment ended 12/02/2012)</p>	●					●
 <p>Rob Dunbar (gu 12/02/2012) Rob Dunbar (Appointment ended 12/02/2012)</p>	●		●			●
 <p>Murchadh MacIlinnein Murdo MacLennan</p>	●	●				
 <p>Iain Caimbeul Iain Campbell</p>	●		●	●	●	

FRITHEALADH COINNEAMHAN A' BHÙIRD AGUS COMATAIDH ATTENDANCE AT BÒRD AND COMMITTEE MEETINGS

Tha an clàr gu h-ìosal a' taisbeanadh mar a bha Buill a' Bhùird a' frithealadh coinneamhan clàr-ama a' Bhùird agus Comataidh agus coinneamhan air an gairm a dh'aon ghnothaich.

The table below shows the attendance of Bòrd Members at scheduled and Ad Hoc Bòrd and Committee meetings.

Thoir an aire don fhigear taobh a-muigh nan camagan, gur e sin na coinneamhan a chaidh a fhrithealadh, agus am figear taobh a-staigh nan camagan a' riochdachadh na h-àireimh iomlan de choinneamhan.

Note the figure outwith the bracket are the meetings attended, the figure within the bracket represents the total number of meetings.

BALLRACHD A' BHÙIRD IS COMATAIDH AGUS FRITHEALADH: BÒRD AND COMMITTEE MEMBERSHIP AND ATTENDANCE:

Ball Member	Bòrd Bòrd	Comataidh Sgrùdaidh Audit Committee	Comataidh Ìocaidh Remuneration Committee	Comataidh Ionmhas is Planaidh Finance & Planning Committee	Comataidh Foghlaim is Ionnsachadh Education & Learning Committee	Comataidh Cleachdaidh Gàidhlig Gaelic Usage Committee
Art MacCarraig Cathraiche (leig e a dhreuchd seachad 3/03/2012) Arthur Cormack Cathraiche (Resigned 3/03/2012)	5 (5)					
Ealasaid Nic an t-Saoir Cathraiche Eadar-amail (bho 7/03/2012) Elizabeth McAtear Interim-Cathraiche (From 7/03/2012)	7 (7)					5 (5)
Cairistiona Allon Christina Allon	6 (7)	4 (4)			1 (1)	
Micheal Foxley (gu 12/02/2012) Michael Foxley (Appointment ended 12/02/2012)	2 (5)		1 (1)		1 (3)	
Coinneach MacFhionghuin Kenneth MacKinnon	7 (7)					5 (5)
Alasdair MacLeòid (gu 12/02/2012) Alasdair MacLeod (Appointment ended 12/02/2012)	5 (5)	4 (4)				
Iain MacLeòid John MacLeod	5 (7)				3 (3)	5 (5)
Anna NicSuain (gu 12/02/2012) Annie MacSween (Appointment ended 12/02/2012)	5 (5)					4 (4)
Rob Dunbar (gu 12/02/2012) Rob Dunbar (Appointment ended 12/02/2012)	2 (5)		1 (1)			3 (4)
Murchadh MacIllinnein Murdo MacLennan	5 (7)	4 (4)				
Iain Caimbeul Iain Campbell	7 (7)		1 (1)		3 (3)	

ÈIFEACHDAS A' BHÙIRD

Chaidh luachadh coileanaidh air a' Bhòrd a chur air bhonn an-uiridh. Chaidh an luachadh seo a chur an cèill leis a' Chathraiche ann an co-chomhairleachadh le Buill a' Bhùird agus bha e stèidhichte air liosta-sgrùdaidh a thugadh à Aithisg le Sgrùdadh Alba mu "Dleastanas Bhùird." Lorg an luachadh seo raointean de dheagh chleachdadh le measadh cunnairt agus stiùireadh làidir; co-aontachd gun robh feabhas air a thighinn air taisbeanadh agus mion-fhiosrachadh ionmhasail; agus aonta san fharsaingeachd gun robh leasachadh cunbhalach ann an gnè an fhiosrachaidh a chuireadh a-steach chun a' Bhùird thar nan dà bhliadhna a chaidh seachad. Ged a bha am Bòrd ag aontachadh gun robh adhartas ann a thaobh a bhith nas fhosgailte agus nas soilleire, dh'aontaich iad gum bu chòir am Bòrd gluasad a dh'ionnsaigh an clàr-obrach agus an geàrr-chunntas a bhith rim faotainn air an làrach-lìn aca; agus bhathar an dòchas gun lionadh trusadh bhall ùra cuid de na beàrnan ann an sgilean air a' Bhòrd.

Tha Sgrùdadh Alba an dùil ath-sgrùdadh air Bòrd-stiùiridh Bòrd na Gàidhlig a chur an gnìomh mar phàirt de am prògram obrach a tha air a phlanadh, agus foillsichidh iad na toraidhean nas fhaide air adhart ann an 2012.

CATHRAICHE BHÒRD NA GÀIDHLIG

Tha an Cathraiche cunntachail do Mhinistearan na h-Alba às leth a' Bhùird airson a bhith a' dèanamh cinnteach gu bheil gnìomhan is poileasaidhean a' Bhùird a' cur taic ri liubhairt obair reachdail agus poileasaidhean ro-innleachdail farsaing Mhinistearan na h-Alba, agus gu bheil gnothaichean Bòrd na Gàidhlig air an coileanadh le ionracas. Tha an Cathraiche a' roinn nan dleastanasan corporra a tha air am mìneachadh gu h-àrd don Bhòrd, le Buill eile a' Bhùird agus gu h-àraidh gus dèanamh cinnteach gu bheil Bòrd na Gàidhlig a' coileanadh nan amasan agus nan cinn-uidhe a tha air an stèidheachadh le Ministearan na h-Alba.

A thuilleadh air an sin, bidh an Cathraiche a' dèanamh cinnteach gu bheil Buill a' Bhùird uile, nuair a ghabhas iad an dreuchd, air am fiosrachadh gu h-iomlan mu chumhachan na dreuchd agus mu an dleastanasan, an còirean agus an uallaichean fhèin. Bheir an Cathraiche comhairle do Mhinistearan na h-Alba a thaobh feumalachdan Bòrd na Gàidhlig nuair a bhios àiteachan bàn air a' Bhòrd, a' sùileachadh ri dèanamh cinnteach gum bi co-chothromachd cheart air a' Bhòrd de eòlas phroifeiseanta is ionmhasail; bidh an Cathraiche cuideachd a' measadh coileanadh le Buill fa leth den Bhòrd air bhunait bliadhna.

BÒRD EFFECTIVENESS

During the year a performance evaluation of the Bòrd was carried out. This evaluation was carried out by the Cathraiche in consultation with Bòrd Members and based on a checklist taken from a Report by Audit Scotland on the "Role of Boards." This evaluation found areas of good practice with robust risk assessment and management; consensus that the presentation and detail of financial information had improved; and general agreement of steady improvement in the quality of information submitted to the Bòrd in the last two years. Although the Bòrd agreed that progress had been made on being more open and transparent they agreed that the Bòrd should move to having the agenda and minutes of their meetings available on their website; and it was hoped that the recruitment of new members would fill some skills gaps on the Bòrd.

Audit Scotland plan to carry out a review of the Bòrd na Gàidhlig Board as part of their planned programme of work and will report their findings during the latter part of 2012.

THE CHAIRPERSON OF BÒRD NA GÀIDHLIG

The Chairperson is responsible to Scottish Ministers on behalf of the Bòrd for ensuring Bòrd na Gàidhlig's policies and actions support delivery of the statutory functions and the wider strategic policies of the Scottish Ministers and that Bòrd na Gàidhlig's affairs are conducted with probity. The Chairperson shares with other Bòrd Members the corporate responsibilities set out above for the Bòrd and in particular for ensuring that Bòrd na Gàidhlig fulfils the aims and objectives set by the Scottish Ministers.

In addition, the Chairperson will ensure that all Members of the Bòrd, when taking up office, are fully briefed on the terms of their appointment and on their duties, rights and responsibilities. The Chairperson will advise the Scottish Ministers of the needs of Bòrd na Gàidhlig when Bòrd vacancies arise, with a view to ensuring a proper balance of professional and financial expertise; the Chair will also assess the performance of individual Bòrd Members on an annual basis.

AN ÀRD-SGIOBA STIÙIRIDH 2011-12

Iain A MacAoidh (Ceannard)
Alasdair MacFhionghuin
(Leasaiche Ionmhais agus Sheirbheisean Corporra)
Daibhidh Boag (Leasaiche Cleachdadh Gàidhlig)
Màiri Nic Ille Mhaoil
(Leasaiche Foghlaim agus Ionnsachadh)

Tha uallach air an Àrd-sgioba Stiùiridh airson gnìomhan reachdail agus amasan ro-innleachdail a' Bhùird a liubhairt. Anns an Àrd-sgioba Stiùiridh, tha an Ceannard agus Leasaiche gach aonad obrachaidh. Tha an Àrd-sgioba Stiùiridh dealasach a thaobh ìrean àrda de riaghladh agus a' strì ris a' cheannardas, an stiùireadh ro-innleachdail agus an smachd àrainneachdail a sholarachadh, a tha riatanach gus prìomh amasan a' Bhùird a choileandh. Bidh an sgioba a' coinneachadh gu foirmeil gach mìos gus ceannas a chur air liubhairt:

- **Poileasaidh**
Coileanadh soirbheachail air cinn-uidhe agus gnìomhachadh ro-innleachd, a' leantainn air aonta bhon Bhòrd.
- **Buidseatan**
Sgrùdadh air teachd-a-steach is caiteachas gus dèanamh cinnteach à cleachdadh èifeachdach air maoinean a' Bhùird.
- **Tabhartasan Beaga**
Ceannas air buileachadh sgeamaichean thabhartasan beaga air an cur an gnìomh leis a' bhuidheann.
- **Gnothaich a' Bhùird**
Cumail fiosrachadh ris a' Chathraiche mu chùisean cudromach uile, agus stiùireadh nan sgiobaidhean ann an ruith gnothaich a' Bhùird bho latha gu latha, a' dèanamh cinnteach à buileachadh èifeachdach air co-dhùnaidhean a' Bhùird.
- **Stiùireadh Cunnairt agus Smachdan**
Stiùireadh geàrr-thuairisgeul cunnairt a' Bhùird agus dèanamh cinnteach gu bheil in-smachdan iomchaidh nan àite, a' gabhail a-steach coileanadh slàinte is sàbhailteachd a' Bhùird ann an co-rèir ri meud agus seòrsaichean de chunnart air an comharrachadh freagarrach leis a' Bhòrd.
- **Measadh Chothroman**
Comharrachadh chothroman ùra gus amasan a' Bhùird a liubhairt.
- **Molaidhean Sgrùdaidh**
Dèiligeadh le laigsean sam bith anns na siostaman in-smachd air an comharrachadh tro na pròiseasan sgrùdaidh cunbhalach, agus cur planaichean air dòigh airson an neartachadh gus am bi gnìomh leasachail sam bith crìochnaichte.

SENIOR MANAGEMENT TEAM 2011-12

John A MacKay (Ceannard)
Alasdair MacKinnon
(Head of Finance & Corporate Affairs)
David Boag (Head of Gaelic Usage)
Mary MacMillan
(Head of Education & Learning)

The Senior Management Team are responsible for delivering the statutory functions and strategic aims of the Bòrd. The Senior Management Team consists of the Ceannard and the head of each operating unit. The Senior Management Team is committed to high standards of corporate governance and strives to provide the leadership, strategic oversight and control environment required to deliver the Bòrd's key aims. The team convenes formally on a monthly basis to oversee the delivery of:

- **Policy**
The successful achievement of objectives and execution of strategy following approval by the Bòrd.
- **Budgets**
Monitor income and expenditure to ensure effective use of Bòrd funds.
- **Small Grants**
Oversee the awards of small grants schemes operated by the organisation.
- **Bòrd Business**
Keep the Chairman informed on all important matters, and lead teams in the day to day running of the Bòrd business, ensuring effective implementation of Bòrd decisions.
- **Risk Management and Controls**
Manage the Bòrd's risk profile and ensure appropriate internal controls are in place, including the health and safety performance of the organisation, in line with the extent and categories of risk identified as acceptable by the Bòrd.
- **Opportunity Assessment**
Identify new opportunities to deliver the Bòrd's aims.
- **Audit Recommendations**
Act on any weaknesses in the internal control systems identified through the regular audit monitoring processes, and put plans in place for strengthening them until any remedial action is complete.

- **Stiùireadh / Leasachadh Coileanaidh**
Ath-sgrùdadh cunbhalach air coileanadh obrachail agus slighe ro-innleachdail a thaobh gnothaich a' Bhùird, gus a bhith cinnteach à èifeachdas is buadhachd.
- **Plana Conaltraidh**
Dèanamh cinnteach à conaltradh èifeachdach le prìomh luchd-ùidhe agus a' solarachadh dòigh air fiosrachadh àmail is neo-mhearachdach a sgaoileadh.

FRÈAM CUNNAIRT AGUS SMACHD

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

Tha am pròiseas a thaobh Stiùireadh Cunnairt air a mhìneachadh gu h-ìosal. Gus stiùireadh agus smachd a chumail air cunnartan cudromach, thathar ag aontachadh phlanaichean gnìomha, raointean-ama agus luchd-stiùiridh cunntachail. Tha Clàran Cunnairt, a' gabhail a-steach phlanaichean gnìomha, air an cumail agus air an ath-sgrùdadh gu cunbhalach leis an Àrd-sgioba Stiùiridh. Tha buileachadh phlanaichean gnìomha gus dèiligeadh le cunnart air aithris gu cunbhalach don Chomataidh Sgrùdaidh agus don Bhòrd. Tha earrann air cunnartan an lùib nam planaichean cudromach uile agus nam molaidhean a chuirear air adhart chun a' Bhùird airson co-dhùnadh /aonta.

Tha an Ro-Innleachd Stiùiridh Cunnairt agus an Clàr Cunnairt air an ath-sgrùdadh aig amannan cunbhalach leis a' Chomataidh Sgrùdaidh.

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:

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

- **Performance Management / Improvement**
Regularly review the operational performance and strategic direction of the Bòrd's business to ensure effectiveness and efficiency.
- **Communications Plan**
Ensuring effective communication with key shareholders and providing a means for timely and accurate disclosure of information.

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.

The Risk Management Strategy and Risk Register are regularly reviewed by the Audit Committee.

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 to:

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

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.

IN-SGRÙDADH

Tha a' ghnìomh in-sgrùdaidh mar phàirt riatanach den t-seirbheis in-sgrùdaidh airson na bliadhna ionmhais agus chaidh sin a thoirt gu buil le TirArd MacKenzie. Ghabh TirArd MacKenzie obair os làimh a bha stèidhichte air anailis air a' chunnairt do an robh am Bòrd fosgailte. Tha aithisgean air an cur ri chèile a bha a' còmhdach Pàighidhean Chreideasach, Pàighidhean Tabhartais, Aithris Ionmhasail, Stiùireadh Chunnraidhean, Seirbheisean Co-roinnte ICT, Stiùireadh Coileanadh bhuidhnean maoinichte tro thabhartasan. Tha toraidhean an in-sgrùdaidh, molaidhean agus na gnìomhan aontaichte air an taisbeanadh anns na h-aithisgean fa leth a chuireadh air adhart chun na sgioba-stiùiridh rè na bliadhna, agus tha iad air an gearr-iomradh anns na h-aithisgean ràitheil a chuireadh chun na Comataidh Sgrùdaidh. Tha iad sin a' gabhail a-steach beachd air iomchaidheachd agus èifeachdas an t-siostaim in-smachd, còmhla ri molaidhean a thaobh leasachaidh a tha an sgioba-stiùiridh a' cur an gnìomh.

Gach bliadhna, bidh an In-sgrùdadh a' sgoileadh aithisg bhliadhnail sa bheil beachd air an t-siostam in-smachd. Tha beachd an sgrùdadh air taobh a-staigh stèidhichte air an fhrèam-obrach de smachdan bonnaichte air na beachdachaidhean a leanas:

- toraidhean bho sgrùdaidhean a ghabhadh os làimh tron bhliadhna, agus gnìomhan leasachail air an aontachadh leis an sgioba-stiùiridh mar fhreagairt air na toraidhean
- gnìomhan a ghabhadh os làimh leis an sgioba-stiùiridh mar fhreagairt air molaidhean sgrùdaidh a bh' ann roimhe.
- mothachadh air smachd am measg luchd-obrach agus miann air leasachaidhean a bhuileachadh.

Is e am beachd airson na bliadhna 2011/2012 "Gu bheil adhartas cudromach air a choileanadh tron bhliadhna ann an raointean a chaidh a chomharrachadh roimhe mar raointean prìomhachais, gu h-àraid ann an solar is cunnraidhean, stiùireadh coileanaidh is aithriseachd, aithneachadh air Prìomh Chomharran Coileanaidh (KPI) agus togail iomhaigh èifeachdasan ann am buidhnean maoinichte. Bu chòir don chuimse air conaltradh taisbeanadh fiosrachaidh, an dà chuid a-staigh agus

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.

INTERNAL AUDIT

The internal audit function is an integral part of an internal audit service for the financial year, and 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 Creditor Payments, Grant Payments, Financial Reporting, Contract Management, ICT Shared Services, Management of Grant-funded organisations' Performance. The internal audit findings, recommendations and agreed actions are presented in the individual reports issued to management during the year, and are summarised in the quarterly reports presented to the Audit Committee. 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.

Each year Internal Audit issues an annual report which includes an opinion on the system of internal control. Internal Audit's opinion on the framework of controls is based on the following considerations:

- the results of audits undertaken during the year, and remedial actions agreed with management in response to findings
- actions taken by management in response to previous audit recommendations
- control awareness amongst employees and appetite for implementing improvements

The opinion for year 2011/2012 is that "Significant progress has been made during the year in areas previously highlighted as priority areas, in particular procurement & contracts, performance management & reporting, identification of KPIs, and raising the profile of efficiencies in funded organisations. The focus on communication/presentation of information, both internally and externally, should continue to be developed. On the basis of work undertaken during the

a-muigh, leantainn air adhart ga leasachadh. Air bhunait obrach a ghabhadh os làimh tron bhliadhna 2011/12, tha an Neach-sgrùdaidh air Taobh a-Staigh mar sin den bheachd gu bheil frèam smachd fhreagarrach aig Bòrd na Gàidhlig san fharsaingeachd anns na siostaman a chaidh ath-sgrùdadh. A' coimhead air adhart ri 2012/13, feumaidh buaidhean Plana Cànanain Nàiseanta Gàidhlig agus na cuingealachaidhean leantainneach ionmhasail, a bhith air an sgrùdadh gu dlùth le sgioba-stiùiridh a' Bhùird mar gheall air gearr-thuairisgeulan cunnairt ùra agus caochlaideach".

Tha ath-sgrùdadh ga ghabhail os làimh air èifeachdas an Sgrùdadh air Taobh a-Staigh agus air aithris don Chomataidh Sgrùdaidh.

IN-SMACHD

Tha an siostam in-smachd mar phàirt chudromach den fhream riaghlaidh agus air a dhealbh gus cunnart a làimhseachadh gu ìre reusanta. Chan urrainn dha cuir às gu h-iomlan do chunnart fàilligidh ann an coileanadh phoileasaidhean, amasan is chinn-uidhe agus mar sin chan urrainnear ach cinnt reusanta air èifeachdas a sholarachadh seach cinnt iomlan. Tha an siostam in-smachd bonnaichte air pròiseas leantainneach, air a dhealbh gus na cunnartan a chomharrachadh agus a phrìomhachadh co-cheangailte ri poileasaidhean, amasan is cinn-uidhe Bòrd na Gàidhlig, airson coltas a thaobh nan cunnartan sin a thighinn gu bith a mheasadh agus a' bhuidhe nan tigeadh iad gu bith, agus dèiligeadh leotha ann an dòigh èifeachdach, bhudhach agus eaconamach.

Tha an siostam in-smachd air a bhith na àite airson na bliadhna crìochnaichte aig 31 Màrt 2012, agus suas gu ceann-latha aonta air an aithisg agus na cunntasan bliadhna agus ann an co-rèir ri stiùireadh bho Mhinistearan na h-Alba air a sholarachadh ann an SPFM.

ATH-SGRÙDADH AIR ÈIFEACHDAS IN-SMACHD

Mar Oifigear Cunntachail, tha dleastanas orm a bhith a' dèanamh ath-bhreithneachadh air èifeachdas an t-siostaim smachd air taobh a-staigh. 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 Luchd-sgrùdaidh, 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 smachd air taobh a-staigh a' Bhùird, còmhla ri molaidhean airson leasachadh); agus
- iomraidhean nan sgrùdairean bhon taobh a-muigh nan litir stiùiridh agus ann an aithisgean eile.

year 2011/12, the Internal Auditor therefore considers that Bòrd na Gàidhlig generally has a satisfactory control framework in the systems reviewed. Looking forward to 2012/13, the implications of the new National Gaelic Language Plan, and the continued funding constraints, will need to be closely monitored by Bòrd management in terms of new and changing risk profiles".

A review of the effectiveness of Internal Audit is undertaken each year and reported to the Audit Committee.

INTERNAL CONTROL

The system of internal control is a significant part of the governance framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of Bòrd na Gàidhlig's policies, aims and objectives to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The system of internal control has been in place for the year ended 31 March 2012, and up to the date of approval of the annual report and accounts, and accords with guidance from Scottish Ministers provided in the SPFM.

REVIEW OF INTERNAL CONTROL 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:

- Poileasaidh Ionmhais
- Leabhar-làimhe Luchd-obrach agus Poileasaidhean HR
- Poileasaidh Conaltraidh
- Poileasaidh Siubhail is Cuid-oidhche

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 agus frèam làidir sgrùdadh coileanaidh a leasachadh, a' cleachdadh prìomh Chomharran Coileanaidh agus Roinnleachd stiùireadh Fiosrachaidh. Fhuair eadhon taic IT bho dhualchas nàdair na h-Alba, a' gabhail a-steach cothrom air goireasan Feabhasachadh Calldachd 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.

MODHAN STRÌ EADAR COM-PÀIRTEAN

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

Tha coltas a thaobh strì eadar com-pàirt ga chomharrachadh anns a' phròiseas fastaidh poblach agus tha e riatanach do bhuill air am fastadh gu Bòrd na Gàidhlig an com-pàirt fhoillseachadh a bhios an uair sin ri fhaotainn air làrach-lìn a' Bhùird. Tha Buill a' clàradh strì eadar com-pàirt sam bith aig toiseach gach coinneamh Bùird agus gam bacadh fhèin bho dheasbaidhean air cùisean sam bith sa bheil com-pàirt aca. Tha na foillseachaidhean sin air an clàradh ann an gearr-chunntas na coinneimh.

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

- Finance Policy
- Staff Handbook and HR Policies
- Communications Policy
- Travel & Subsistence Policy

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.

CONFLICTS OF INTEREST PROCEDURES

Bòrd na Gàidhlig operates strict and comprehensive procedures to deal with potential conflicts of interest. A register of interests, covering Bòrd Members and staff, is held and updated on an annual basis. This is available for examination by any member of the public wishing to do so, and is shown on the Bòrd's website.

Potential conflicts of interest are identified during the public appointments process and members appointed to Bòrd na Gàidhlig are required to declare all interests which is then available on the Bòrd website. Members record any potential conflicts of interest at the start of every Bòrd meeting and absent themselves from discussions on any matters in which they have an interest. These declarations are recorded in the minutes of the meeting.

SAORSA FIOSRACHAIDH

Mar bhuidheann maoinichte gu poblach, tha Bòrd na Gàidhlig dealasach a thaobh làn-ghèilleadh do Achd Saorsa an Fhiosrachaidh (Alba) 2000. Ann an co-rèir ri Ùghdarrasan Poblach eile na h-Alba, tha Bòrd na Gàidhlig a-nis air gabhail ri Modal Sgeama Foillseachaidh a thugadh gu buil le Coimiseanair Fiosrachaidh na h-Alba. Mar phàirt den fhiosrachadh a bhios am Bòrd a' foillseachadh don Phoball, tha Clàr-obrach agus Geàrr-chunntas coinneamhan a' Bhùird uile sa bhliadhna, agus thathar air an làrach-lìn chorporra ath-ùrachadh o chionn ghoirid gus Clàran-cùisean agus Geàrr-chunntasan a ghabhail a-steach, a' dol air ais gu 2003.

Ann an 2011/2012, fhuair Bòrd na Gàidhlig 22 ceist mu Shaorsa Fiosrachaidh.

CÙISEAN RIAGHLAIDH CUDROMACH

Cha do lorg toraidhean an sgrùdaidh air èifeachdas an fhrèam riaghlaidh corporra cùisean sam bith airson an aithris.

Tha na prìomh dhùbhlain riaghlaidh san amharc a' cuimseachadh air liubhairt nam builean ann an co-theacs suidheachaidh teann ionmhasail, agus bidh sin ag iarraidh

- leantainn air adhartachadh lèirsinn cho-roinnte le ar buidhnean com-pàirteachais gus dèanamh cinnteach à liubhairt air ar cinn-uidhe
- cumail suas sianalan conaltraidh èifeachdach le luchd-ùidhe, an dà chuid a thaobh conaltraidh agus pròiseas co-dhùnaidhean
- dèanamh cinnteach gu bheil buill neo-ghnìomhach agus àrd-oifigearan a' faotainn an trèanaidh agus an taic a tha riatanach dhaibh gus an solarachadh leis na sgilean agus leis an eòlas airson an dreuchdan a choileanadh gu h-èifeachdach
- leantainn air adhart ag eagrachadh dhòighean airson roinneadh eòlais, atharrais le structair agus leasachadh luchd-obrach.

Iain A MacAoidh
Ceannard agus Oifigear Cunntachail
19 Ògmhios 2012

FREEDOM OF INFORMATION

As a publicly funded organisation Bòrd na Gàidhlig is committed to full compliance with the Freedom of Information (Scotland) Act 2000. In line with most other Scottish Public Authorities, Bòrd na Gàidhlig has now adopted the Model Publication Scheme produced by the Scottish Information Commissioner. As part of the information the Bòrd now make available to the Public the Agenda and Minutes of all Bòrd meetings in the year, and has recently updated the corporate website to include Agendas and Minutes going back to 2003.

In 2011/2012 Bòrd na Gàidhlig received 22 Freedom of Information enquiries.

SIGNIFICANT GOVERNANCE ISSUES

The results of the review of the effectiveness of the corporate governance framework found no issues to report.

The key governance challenges going forward centre on delivery of outcomes in the context of a tight financial climate and will involve

- continuing to promote a shared vision with our partner bodies to secure the delivery of our objectives
- maintaining effective channels of communications with stakeholders both in terms of consultation and decision making process
- ensuring that non executive members and senior officers receive training and support necessary to provide them with the skills and knowledge to carry out their roles effectively
- continuing to develop arrangements for knowledge sharing, structured shadowing and staff development.

John A MacKay
Ceannard and Accountable Officer
19 June 2012

AITHISG AN SGRÙDAIRE NEO-EISIMEILICH DO BHUILL BÒRD NA GÀIDHLIG, ÀRD-NEACH-SGRÙDAIDH NA H-ALBA AGUS PÀRLAMAID NA H-ALBA

Tha mi air aithrisean ionmhasail Bhòrd na Gàidhlig a sgrùdadh airson na bliadhna a' crìochnachadh 31 Màrt 2012 fo Achd na Gàidhlig (Alba) 2005. Tha na h-aithrisean ionmhasail a' gabhail a-steach Aithris Caiteachais Lom Coitcheann, Aithris Suidheachaidh Ionmhasail, Aithris Sruthan Airgid, Aithris Atharrachaidhean ann an Cothromas Luchd-pàighidh Chisean agus na nòtaichean co-cheangailte. Tha am frèam aithriseachd ionmhasail a tha air a chur an sàs nan ullachadh, an gnìomh ann an lagh agus Inbhean Aithriseachd Ionmhasail Eadar-Nàiseanta (IFRSs) mar a chaidh gabhail ris leis an Aonadh Eòrpach agus mìnichte is atharraichte le Leabhar-làimhe Aithriseachd Ionmhasail an Riaghaltais 2011/12 (2011/12 FReM).

Tha an aithisg seo air a cur ri chèile do na pàrtaidhean dha bheil i buntainneach ann an co-rèir ri Achd Cunntachalachd agus Ionmhais Poblach (Alba) 2000 agus chan ann airson adhbhar sam bith eile. Ann an co-rèir ri paragraf 125 de Chòd Cleachdaidh Sgrùdaidh air aontachadh le Àrd-Neach-sgrùdaidh na h-Alba, chan eil mi a' gabhail os làimh gu bheil dleastanasan agam do bhuihl no oifigearan nan dreuchdan fa leth no do threas-phàrtaidhean.

DLEASTANASAN FA LETH AN OIFIGEIR CHUNNTACHAIL AGUS AN SGRÙDAIRE

Mar a chaidh a mhineachadh na b' fharsaingeach ann an Aithris Dleastanasan an Oifigeir Chunntachail, tha uallach air an Oifigeir Chunntachail airson aithrisean ionmhasail ullachadh agus a bhith riaraichte gu bheil iad a' toirt sealladh a tha fìor is cothromach, agus cunntachail ann a bhith cinnteach à cunbhalachd caiteachais is teachd-a-steach. Is e mo dhleastanas-sa na h-aithrisean ionmhasail a sgrùdadh agus beachd a thoirt orra a rèir na lagha ghnìomhach agus Inbhean Eadar-nàiseanta Sgrùdaidh (an Rìoghachd Aonaichte agus Èirinn) mar a tha air iarraidh leis a' Chòd Cleachdaidh Sgrùdaidh a chaidh aontachadh le Àrd-Neach-sgrùdaidh na h-Alba. Tha na h-inbhean sin ag àithneadh dhomh gèilleadh do dh'Inbhean Eiticeil Sgrùdairean aig a' Bhòrd Chleachdaidhean Sgrùdaidh. Tha mi cunntachail cuideachd airson beachd a thoirt air cunbhalachd caiteachais is teachd-a-steach.

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 the year ended 31 March 2012 under the Gaelic Language (Scotland) Act 2005. The financial statements comprise of the Statement of Comprehensive Net Expenditure, Statement of Financial Position, the Statement of Cash Flows, 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 2011/12 Government Financial Reporting Manual (the 2011/12 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 125 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 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 income. 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 income.

FARSAINGEACHD AN SGRÙDAIDH AIR AITHRISAN IONMHASAIL

Tha sgrùdadh ag iarraidh fianais fhaotainn air na suimean, sgaoilidhean agus cunbhalachd caiteachais is teachd-a-steach anns na h-aithrisean ionmhasail a bhios cuibheasach gu leòr airson cinnt reusanta a thoirt gu bheil na h-aithrisean ionmhasail saor bho mhì-aithris thàbhachdach, eadar gu bheil no nach eil sin às adhbhar foill no mearachd. Tha seo a' gabhail a-steach measadh air: a bheil na poileasaidhean cunntasachd iomchaidh do shuidheachadh na buidhne agus air an cur an sàs gu cunbhalach agus air am foillseachadh gu ìre fhreagarrach; reusantachd a thaobh thuairmsean cunntasachd brìgheil air an dèanamh leis an Oifigeir Chunntachail agus an taisbeanadh iomlan air aithrisean ionmhasail. A thuilleadh air an sin, bidh mi a' leughadh an fhiosrachaidh ionmhasail agus neo-ionmhasail uile san aithisg bhliadhnail gus neo-chunbhalachdan tàbhachdach a thaobh nan aithrisean ionmhasail sgrùdaichte a chomharrachadh. Ma bhios mi mothachail do mhì-aithrisean no neo-chunbhalachdan follaiseach, tha mi a' beachdachadh air na builean airson na h-aithisg agam.

BEACHD AIR AITHRISAN IONMHASAIL

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

- a' toirt sealladh fìor is cothromach a rèir Achd na Gàidhlig (Alba) 2005 agus stiùiridhean dèante fon sin le Ministearan na h-Alba mu staid cùisean na buidhne mar a tha iad aig 31 Màrt 2012 agus a' chosgais lom obrachaidh airson na bliadhna sin a chrìochnaich;
- air an ullachadh gu ceart a rèir IFRSs mar a chaidh gabhail ris leis an Aonadh Eòrpach, agus mìnichte is atharraichte le FReM 2011/12; agus
- air an ullachadh a rèir riathanasan Achd na Gàidhlig (Alba) 2005 agus stiùiridhean dèante fon sin le Ministearan na h-Alba.

BEACHD AIR CUNBHALACHD

Nam bheachd-sa, anns gach dòigh thàbhachdach, chaidh an caiteachas agus teachd-a-steach anns na h-aithrisean ionmhasail a tharraing no an cur an sàs ann an co-rèir ri achdachadh gnìomhach agus stiùireadh air a sgaoileadh 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 income 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 2012 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 2011/12 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 income 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

Nam bheachd-sa:

- tha am pàirt den Aithisg Ìocaidd a bha ri sgrùdadh, air ullachadh gu ceart a rèir Achd na Gàidhlig (Alba) 2005 agus stiùiridhean dèante fon sin le Ministearan na h-Alba; agus
- tha am fiosrachadh a thugadh anns an Fhiosrachaidh Stiùiridh airson na bliadhna ionmhais do bheil na h-aithrisean ionmhasail air an ullachadh, co-chòrdail ris na h-aithrisean ionmhasail.

CÙISEAN AIR AM FEUM MI AITHRIS AIR LETH

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

- clàran cunntasachd iomchaidh air an cumail; no
- na h-aithrisean ionmhasail agus am pàirt den Aithisg Ìocaidd a tha ri sgrùdadh, ann an co-chòrdadh ris na clàran cunntasachd; no
- cha d' fhuair mi am fiosrachadh iomlan agus na mìneachaidhean a tha a dhìth orm airson mo sgrùdadh; no
- an Aithris Riaghlaidh Chorporra a' gèilleadh leis an stiùireadh bho Mhinistearan na h-Alba.

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

Ainm-sgrìobhte:

19 Ògmhios 2012

Asif A Haseeb,
Sgrùdadh Alba
7mh Làr, Tùr a' Phlàsa
Cille Bhrìghde 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 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 Corporate Governance Statement does not comply with guidance from the Scottish Ministers.

I have nothing to report in respect of these matters.

Signature:

19 June 2012

Asif A Haseeb,
Audit Scotland
7th Floor, Plaza Tower
East Kilbride
G74 1LW



Aithris Caiteachais Lom Coitcheann don Deireadh Bliadhna aig 31 Màrt 2012

Statement of Comprehensive Net Expenditure for the Year Ended 31 March 2012

	Nota Note	2012 2012 £	2011 2011 £	
Teachd-a-steach				Income
Teachd-a-steach eile	3	324,800	76,466	Other Income
		324,800	76,466	
Caiteachas				Expenditure
Cosgaisean Buill a' Bhùird is Luchd-obrach	4	948,321	691,082	Bòrd Members and Staff Costs
Caiteachas Obrachaidh	5	4,097,089	4,540,558	Operational Expenditure
Cosgaisean Obrachaidh eile	6	358,522	339,785	Other Operating Costs
Ìsleachadh	7	28,914	20,365	Depreciation
		5,432,846	5,591,790	
Easbaidh Obrachaidh		(5,108,046)	(5,515,324)	Operating deficit
Riadh Banca a-steach		272	380	Bank Interest Received
Prothaid sùilichte air So-mhaoin Peinnsein	11	64,000	55,000	Expected Return on Pension Assets
Cosgaisean Riadh Peinnsein	12	(56,000)	(58,000)	Pension Interest Costs
Cosgais Seirbheis Peinnsein Roimhe		0	91,000	Past Pension Service Cost
Cosgaisean Obrachaidh Lom ro mhaoineachadh Riaghaltas na h-Alba		(5,099,774)	(5,426,944)	Net operating cost before Scottish Government funding

Tha na poileasaidhean cunntasachd agus na notaichean air duilleagan 67 gu 87 mar phàirt de na cunntasan sin.

The accounting policies and notes on pages 67 to 87 form part of these accounts.

Aithris air Suidheachadh Ionmhasail aig 31 Màrt 2012

Statement of Financial Position as at 31 March 2012

	Nota Note	2012 2012 £	2011 2011 £	
So-mhaoin Neo-làithreach				Non-current assets
Seilbh, uidheam agus acfhainn	7	52,551	38,335	Property, plant and equipment
So-mhaoin neo-làithreach iomlan		52,551	38,335	Total non-current assets
So-mhaoin làithreach				Current Assets
Malairt agus nithean gabhte eile	8	278,675	285,787	Trade and other receivables
Airgead agus nithean co-ionnan	9	86,196	39,928	Cash and cash equivalents
So-mhaoin làithreach iomlan		364,871	325,715	Total current assets
So-mhaoin iomlan		417,422	364,050	Total Assets
Fiachan Làithreach				Current Liabilities
Malairt agus nithean eile rim pàigheadh	10	39,902	36,756	Trade and other payables
Fiachan làithreach iomlan		39,902	36,756	Total current liabilities
So-mhaoin neo-làithreach meudaichte/ lùghdaichte le so-mhaoin /fiachan lom làithreach		377,520	327,294	Non-current assets plus/less net current assets/liabilities
So-mhaoin Neo-làithreach				Non-current Liabilities
Fiachan Maoin Peinnsein Lom	11	(353,000)	(61,000)	Net Pension Fund Liability
Fiachan neo-làithreach iomlan		(353,000)	(61,000)	Total non-current liabilities
So-mhaoin às aonais do-mhaoin		24,520	266,294	Assets less liabilities
Cothromachd luchd-pàighidh chisean				Taxpayers' equity
Maoin Choitcheann		377,520	327,294	General Reserve
Cùl-stòr Peinnsein		(353,000)	(61,000)	Pension Reserve
Cothromachd iomlan luchd-pàighidh chisean		24,520	266,294	Total taxpayers' equity

Chaidh na h-aithrisean ionmhasail seo aontachadh le Bòrd na Gàidhlig air 19 Ògmhios 2012.

These financial statements were approved by Bòrd na Gàidhlig on 19 June 2012.

Air an soidhnigeadh às leth Bòrd na Gàidhlig

Iain A MacAoidh
Oifigear Cunntachail
19 Ògmhios 2012

Signed on behalf of Bòrd na Gàidhlig

John A MacKay
Accountable Officer
19 June 2012

Tha na poileasaidhean cunntasachd agus na notaichean air duilleagan 67 gu 87 a' dèanamh suas pàirt de na cunntasan seo.

The accounting policies and notes on pages 67 to 87 form part of these accounts.



Aithrisean air Sruthan Airgid aig Deireadh Bliadhna 31 Màrt 2012

Statement of Cash Flows for the Year Ended 31 March 2012

	Nota Note	2012 2012 £	2011 2011 £	
Sruthan airgid bho ghnìomhachdan obrachaidh				Cash flows from operating activities
Cosgais obrachaidh lom ro Mhaoineachadh Riaghaltas na h-Alba		(5,108,046)	(5,515,324)	Operating deficit
Atharrachaidhean do nithean neo-airgid				Adjustments for non-cash items
Isleachadh ann an so-mhaoinean suidhichte beanailteach	7	28,914	20,365	Depreciation on tangible fixed assets
Còrr a thaobh fìor thabhartasan Peinnein thar cosgaisean seirbheis làithreach		0	14,000	Excess of actual Pension contributions over current service costs
Peinnean – Teachd-a-Steach Ionmhas Eile		8,000	(3,000)	Pension - Other Finance Income
<i>Glusadan ann an calpa obrachaidh</i>				<i>Movements in working capital</i>
(Meudachadh)/Lùghdachadh ann an Nithean faighte		7,112	(27,721)	(Increase)/Decrease in Receivables
(Lùghdachadh)/Meudachadh ann an Nithean rim pàigheadh		3,146	(33,657)	(Decrease)/Increase in Payables
Sruth airgid lom bho ghnìomhan obrachaidh		(5,060,874)	(5,545,337)	Net cash outflow from operating activities
Sruthan airgid bho ghnìomhachdan seilbhe				Cash flows from investing activities
Ceannach so-mhaoin susbainteach	7	(43,130)	(46,851)	Purchase of tangible assets
Riadh Banca faighte		272	380	Bank Interest Received
Sruth airgid lom bho ghnìomhachdan seilbhe		(42,858)	(46,471)	Net cash outflow from investing activities
Sruthan airgid bho ghnìomhachdan ionmhasachaidh				Cash flows from financing activities
Maoineachadh bho Riaghaltas na h-Alba airson na bliadhna		5,150,000	5,539,000	Scottish Government funding for year
Maoineachadh airgid Riaghaltas na h-Alba airson na bliadhna		5,150,000	5,539,000	Scottish Government cash funding for year
Meudachadh/(lùghdachadh) lom ann an airgead agus sùimean airgid co-ionnan		46,268	(52,808)	Net increase/(decrease) in cash and cash equivalents
Airgead agus sùimean co-ionnan aig toiseach na bliadhna	9	39,928	92,736	Cash and cash equivalents at start of year
Airgead agus sùimean co-ionnan aig deireadh na bliadhna	9	86,196	39,928	Cash and cash equivalents at end of year
Iomlaid lom ann an airgead agus ann an còrran sùimean co-ionnan		46,268	(52,808)	Net change in cash and cash equivalent balances

Tha na poileasaidhean cunntasachd agus na notaichean air duilleagan 67 gu 87 a' dèanamh suas pàirt de na cunntasan seo.

The accounting policies and notes on pages 67 to 87 form part of these accounts.

Aithris air Atharrachaidhean ann an Cothromachd

Luchd-pàighidh Chìsean aig Deireadh Bliadhna 31 Màrt 2012

Statement of Changes in Taxpayers' Equity

for the Year Ended 31 March 2012

	Nota Note	Coitcheann Cùl-stòr General Reserve	Peinnean Maoin Cùl-stòr Pension Fund Reserve	Iomlan Total	
		£	£	£	
Còrr aig 31 Màrt 2011		327,294	(61,000)	(266,294)	Balance at 31 March 2011
Caiteachas Lom Sgeama Peinnein		0	3,000	3,000	Net Pension Scheme Expenditure
Prothaid Call		0	(303,000)	(303,000)	Actuarial Loss
Cosgais Seirbheis Peinnein Roimhe		0	0	0	Pension Past Service Cost
Teachd-a-Steach Ionmhas eile peinnein		0	8,000	8,000	Pension Other Finance Income
Cosgais obrachaidh lom airson na bliadhna		(5,099,774)	0	(5,099,774)	Net operating cost for the year
Teachd-a-steach agus cosgais iomlan aithnichte airson 2011-12		(4,772,480)	(353,000)	(5,125,480)	Total recognised income and expense for 2011-12
Maoineachadh bho Riaghaltas na h-Alba		5,150,000	0	5,150,000	Funding from Scottish Government
Còrr aig 31 Màrt 2012		377,520	(353,000)	24,520	Balance at 31 March 2012

Tha na poileasaidhean cunntasachd agus na notaichean air duilleagan 67 gu 87 a' dèanamh suas pàirt de na cunntasan seo.

The accounting policies and notes on pages 67 to 87 form part of these accounts.

Notaichean do na Cunntasan airson Deireadh Bliadhna 31 Màrt 2012

Notes to the Accounts for the Year Ended 31 March 2012

1. POILEASOIDHEAN 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 2011-12 (FRoM). 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 poblach. Tha na poileasaidhean cunntasachd ris an deach gabhail mar a tha air am mineachadh 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 2011-12 Finance Reporting Manual (FRoM). 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.

CÙISEAN MALAIRT A-STEACH

Tha na sùimean tàbhachdach uile rim pàigheadh aig 31 Màrt 2012 air an toirt a-steach don Aithris air Caiteachas Lom Coitcheann a dh'aindeoin cuin a fhuair na cuidhtean.

CÙISEAN MALAIRT A-MACH

Tha na sùimean tàbhachdach uile gun rèiteach aig 31 Màrt 2012 air an toirt a-steach don Aithris air Caiteachas Lom Coitcheann a dh'aindeoin cuin a chaidh am pàigheadh.

COSGAISEAN PEINNSEIN

Tha am Bòrd com-pàirteach ann an Sgeama Peinnseanachaidh an Riaghaltais Ionadail, a tha comharraichte mar sgeama sochair. Tha cosgais ris a bheilear an dùil ann an solarachadh pheinnsean luchd-obrach air aithneachadh air bunait eagarach thar a' chuibheis àbhaisteach air fhàgail ann am beatha bhuill na maoin peinnsein ris a bheilear an dùil, a rèir Inbhe Cunntasachd Eadar-nàiseanta 19 (Sochairan Luchd-obrach), agus ag aithneachadh sochairan cluaineis mar a tha na sochairan air an cosnadh agus chan ann nuair a tha iad ri bhith pàighte. 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 pheinnsean 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 peinnsean rim pàigheadh às dèidh aois cluaineis àbhaisteach air am pàigheadh leis an sgeama peinnsein.

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 bhuaidh a bhith air fhoillseachadh ri cunnart brìgheil leaghaidh. Tha ionnsramaidean ionmhasail Bòrd 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.

TRADE RECEIVABLES

All material amounts due at 31 March 2012 have been brought into the Statement of Comprehensive Net Expenditure irrespective of when the actual receipts were received.

TRADE PAYABLES

All material amounts outstanding as at 31 March 2012 have been brought into the Statement of Comprehensive Net Expenditure irrespective of when the actual payments were made.

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.

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-bliadhnaile bhunait maoinachaidh na sgeama peinnein, a thuilleadh air sgrùdaidhean bliadhnaile mar a bhios iomchaidh.

Chaidh an luachadh foirmeil air an sgeama a chur an gnìomh aig 31 Màrt 2012. Ann an ullachadh na cosgais peinnein ro-mheasaichte airson na bliadhna gu 31 Màrt 2013, 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 easbhaidh 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-stiùirdh an Ionnsachaidh. 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 Bòrd 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 POILEASIDHEAN 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 2012. In preparing the projected pension expense for the year to 31 March 2013, 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 Learning 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

	2012 £	2011 £	
Tabhartas-gus-Cuideachadh iomlan a fhuair a' chur ris a' Mhaoin-stòr Choitcheann ann an Aithris Suidheachaidh Ionmhasail	5,150,000	5,539,000	Total Grant-in-Aid received credited to the General Reserve in the Statement of Financial Position

Tha an t-sùim de Thabhartas-gus-Cuideachadh (TGC) 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

	2012 £	2011 £	
Alba Chruthachail – tabhartas Oifigear Ealan	25,000	25,000	Creative Scotland - Arts Officer grant
Iomairt na Gàidhealtachd 's nan Eilean – ath-dhiol tabhartais	163,559	0	Highlands & Islands Enterprise - refund of grant
Comann nam Pàrant – maoineachadh tràth-bhliadhnaichean	83,696	0	Comann nam Pàrant - early years' funding
Leasachadh Sgilean Alba – maoineachadh Ulpan	52,500	0	Skills Development Scotland - Ulpan funding
Colmcille – maoinean bhon chompanaidh a bh' ann	45	4,385	Colmcille - funds from former company
Teachd-a-Steach Co-labhairt	0	47,071	Conference income
Eile	0	10	Other
	324,800	76,466	

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

	2012	2011	
Geàrr-iomradh	£	£	Summary
Buill a' Bhùird	77,772	68,255	Bòrd Members
Luchd-obrach	859,788	576,637	Staff
Luchd-obrach buidhne	10,761	46,190	Agency staff
	948,321	691,082	
Buill a' Bhùird - faic Aithisg Ìocaidd	£	£	Bòrd Members - see Remuneration Report
Cisean	76,260	66,134	Fees
Cosgaisean Tèarainteachd Sòisealta	1,512	2,121	Social Security Costs
Cosgaisean Peinnsein	0	0	Pension Costs
	77,772	68,255	
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	674,315	447,898	Salaries
Cosgaisean Tèarainteachd Sòisealta	51,510	36,667	Social Security Costs
Cosgaisean Peinnsein	133,963	92,072	Pension Costs
	859,788	576,637	
	2012	2011	
	£	£	Agency Staff
Luchd-obrach Buidhne			Cover for permanent staff member
Còmhach do bhall maireannach den luchd-obrach	10,761	46,190	
Bha an àireamh chuibheasach de luchd-obrach mar a leanas:			The average number of employees was as follows:
Àrd-Sgioba-stiùiridh	4	3	Senior management
Luchd-obrach Rianachail & taic	19	16	Administrative & support staff
Iomlan	23	19	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.

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.



Tha am Plana Obrachaidh a' mion-chomharrachadh prìomh thargaidean agus clachan-mìle a tha am Bòrd a' leantainn ann an sìreadh 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 2011-12.

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 2011-12 Corporate Plan.

	2012 £	2011 £	
Togail Cànan	792,283	1,222,192	Language Acquisition
Cleachdadh Cànan	1,533,561	1,566,278	Language Usage
Inbhe Cànan	1,498,384	1,449,994	Language Status
Corpas Cànan	272,861	302,094	Language Corpus
	4,097,089	4,540,558	

6. COSGAISEAN OBRACHAIDH EILE OTHER OPERATING COSTS

	2012 £	2011 £	
Cosgaisean a' Bhùird 's an Luchd-obrach (às aonais cosgaisean Tuarastail)	122,801	97,759	Bòrd and Staff Costs (excluding Salary costs)
Cosgaisean Ruith Oifis	198,100	146,151	Office Running Costs
Dàimhean Poblach & Margaideachd	8,324	23,072	PR & Marketing
Cìsean Proifeiseanta	29,297	72,803	Professional Fees
	358,522	339,785	

Tha an caiteachas a leanas air a ghabhail a-steach sna cosgaisean gu h-àrd:

The following expenditure is included in the above costs:

Cìsean Sgrùdaidh (sgrùdadh bhon taobh a-muigh)	12,600	13,000	Audit Fees (external audit)
Màil Obrachaidh			Operating Lease Rentals
- fearann agus togalaichean	46,502	44,063	- land and buildings
- carbadan is uidheam oifis	5,571	3,254	- vehicles and office equipment

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

	Leasachaidhean Cùmhnantan Mài Leasehold Improvements	Uidheam Oifis Office Equip- ment	Uidheam & Àirneis Fixtures & Fittings	Uidheam Coimpiutair Computer Equipment	Iomlan Total	
	£	£	£	£	£	
Cosgais						Cost
Aig 1 Giblean 2011	42,730	53,071	43,853	71,511	211,165	At 1 April 2011
Air an cur-ris	0	6,240	426	36,464	43,130	Additions
Aig 31 Màrt 2012	42,730	59,311	44,279	107,975	254,295	At 31 March 2012
Ìsleachadh						Depreciation
Aig 1 Giblean 2011	42,730	46,501	28,693	54,906	172,830	At 1 April 2011
Air a sholarachadh sa bhliadhna	0	3,886	5,271	19,757	28,914	Provided in Year
Aig 31 Màrt 2012	42,730	50,387	33,964	74,663	201,744	At 31 March 2012
Luach Lom						Net Book Value
Aig 31 Màrt 2012	0	8,924	10,315	33,312	52,551	At 31 March 2012
Luach Lom						Net Book Value
Aig 31 Màrt 2011	0	6,570	15,160	16,605	38,335	At 31 March 2011

8. MALAIRT AGUS NITHEAN FAIGHTE EILE TRADE AND OTHER RECEIVABLES

	2012 £	2011 £	
Tabhartasan pàighte ro-làimh	265,170	275,787	Grants paid in advance
Nithean faighte eile	13,505	10,000	Other Receivables
	278,675	285,787	
Anailis de Mhalairt agus nithean faighte eile:	£	£	Analysis of Trade and other receivables:
Buidhnean nach buin don riaghaltas	278,675	285,787	Bodies external to government
	278,675	285,787	



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

	2012	2011	
	£	£	
Còrr aig 1 Giblean 2011	39,928	92,736	Balance at 1 April 2011
Iomlaid lom ann an còrran airgid agus sùimean airgid co-ionnan	46,268	(52,808)	Net change in cash and cash equivalent balances
Còrr aig 31 Màrt 2012	86,196	39,928	Balance at 31 March 2012
Chaidh na còrran a leanas a chumail aig 31 Màrt 2012:			
	£	£	The following balances at 31 March 2012 were held:
Cunntas banca làitheil	9,325	11,547	Bank current account
Cunntas banca tasgaidh	76,697	28,310	Bank deposit account
Airgead làimhe	174	71	Petty cash
	86,196	39,928	

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

	2012	2011	
	£	£	
Nithean malairt rim pàigheadh	9,297	3,398	Trade Payables
Cosgaisean gun fhàirdeal	30,605	33,358	Accruals
	39,902	36,756	
Anailis Malairt agus nithean eile rim pàigheadh			
	£	£	Analysis of Trade and other payables
Buidhnean àrd-riaghaltais eile	0	280	Other central government bodies
Ùghdarrasan ionadail	0	0	Local authorities
Buidhnean SSN	0	0	NHS bodies
Corporaidean poblach agus maoinean malairt	0	0	Public corporations and trading funds
Buidhnean taobh a-muigh an riaghaltais	39,902	36,476	Bodies external to government
	39,902	36,756	

11. 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 sgaoleadh thar caiteachais gus cosgais pheinnseanan a sgaoleadh thairis air beatha obrach an luchd-obrach aig a' Bhòrd.

Chaidh luachadh laghail a chur an gnìomh air 31 Màrt 2012 le Barnett Waddingham, a' cleachdadh modh gluasaid air adhart airson luach buailteachdan an Fhastaiche, air an obrachadh a-mach mu choinneamh an luachaidh Trì-bliadhna aig 31 Màrt 2011, a' toirt cead airson nan diofar bharailean ionmhasail a tha riatanach fo IAS19.

11. 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 2012 by Barnett Waddingham, using a roll-forward approach for the value of the Employer's liabilities calculated for the Triennial valuation at 31 March 2011 allowing for the different financial assumptions required under IAS19.

Is iad na sùimean aithnichte anns an Aithris Teachd-a-Steach Choitcheann:	31.3.12	31.3.11	31.3.10	The amounts recognised in the Statement of Comprehensive Income are:
	£	£	£	
Cosgais seirbheis làithreach	126,000	117,000	34,000	Current service cost
Riadh air dleastanas	56,000	58,000	43,000	Interest on obligation
Prothaid an amharc air so-mhaoin an Fhastaiche	(64,000)	(55,000)	(31,000)	Expected return on Employer assets
Cosgais seirbheis a bh' ann	0	(91,000)	0	Past service cost
Prothaid lom	118,000	29,000	46,000	Net return
Fior phrothaid air so-mhaoin na Sgeama	18,000	(61,000)	(190,000)	Actual return on Scheme assets
Rèiteachadh air còrran fosglaidh is dùnadh de luach làithreach an dleastanais buannachd minichte:	31.3.12	31.3.11	31.3.10	Reconciliation of opening and closing balances of the present value of the defined benefit obligation:
	£	£	£	
Dleastanas Buannachd Minichte Fosglaidh	925,000	995,000	621,000	Opening Defined Benefit Obligation
Cosgais seirbheis	126,000	117,000	34,000	Service cost
Cosgais Rèidhe	56,000	58,000	43,000	Interest cost
Call àrachasail/prothaidean	154,000	(165,000)	301,000	Actuarial losses/gains
Tuairmse air buannachdan pàighte (glusadan lom a-steach)	81,000	(25,000)	(19,000)	Estimated benefits paid (net of transfers in)
Seirbheis a bh' ann (prothaid)/cosgais	0	(91,000)	0	Past service (gain)/cost
Tabhartasan le com-pàirtichean na Sgeama	44,000	36,000	20,000	Contributions by Scheme participants
Pàighidhean peinnsein neo-mhaoinichte	0	0	(5,000)	Unfunded pension payments
Dleastanas Buannachd minichte dùnadh	1,386,000	925,000	995,000	Closing defined Benefit Obligation



Rèiteachadh chorrán fosglaidh is dùnaidh de luach chothromach so-mhaoin na Sgeama:	31.3.12 £	31.3.11 £	31.3.10 £	Reconciliation of opening and closing balances of the fair value of Scheme assets:
Luach chothromach fosglaidh air so-mhaoin na Sgeama	864,000	688,000	442,000	Opening fair value of Scheme assets
Atharrachadh air còrr fosglaidh airson atharrachadh bunait don luach	0	0	0	Adjustment to opening balance for change of basis of valuation
Prothaid san amharc air so-mhaoin na Sgeama	64,000	55,000	31,000	Expected return on Scheme assets
Prothaid àrachasail (call)	(149,000)	7,000	159,000	Actuarial gains (losses)
Tabhartasan leis an fhastaiche	129,000	103,000	60,000	Contributions by employer
Tabhartasan le com-pàirtichean na Sgeama	44,000	36,000	20,000	Contributions by Scheme participants
Tuairmse air buannachdan pàighte (glusadan lom a-steach)	81,000	(25,000)	(24,000)	Estimated benefits paid (net of transfers in)
Luach chothromach de so-mhaoin na Sgeama aig deireadh na h-ùine	1,033,000	864,000	688,000	Fair value of Scheme assets at end of period

Tha na ro-bheachdan ionmhasail ris an deach gabhail agus a chaidh a chleachdadh airson adhbhar obrachaidh a-mach IAS19, mar a leanas:

The financial assumptions used for the purpose of the IAS19 calculations are as follows:

	31.3.12		31.3.11		31.3.10		
	%g.b.	Fior	%g.b.	Fior	%g.b.	Fior	
	%p.a.	Real	%p.a.	Real	%p.a.	Real	
Meudachaidhean RPI	3.3%	-	3.5%	-	3.9%	-	RPI Increases
Meudachaidhean CPI	2.5%	-0.8%	2.7%	-0.8%	n/a	n/a	CPI Increases
Meudachaidhean Tuarastail	4.8%	1.5%	5.0%	1.5%	5.4%	1.5%	Salary Increases
Meudachaidhean Peinnsein	2.5%	-0.8%	2.7%	-0.8%	3.9%	-	Pension Increases
Lasachadh	4.6%	1.3%	5.5%	1.9%	5.5%	1.5%	Discount

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 2011. B' e clàran S1PA 110% na reataichean iar-bhàsmhorachd ris an deach gabhail, a' ceadachadh ro-mheasaidhean CMI le reat fad-ùine de 1% sa bhliadhna.

The actuary adopted a set of demographic assumptions consistent with those used for the formal funding valuation as at 31 March 2011. The post-retirement mortality tables adopted were the 110% S1PA tables allowing for CMI projections, with a long term rate of 1% per annum.

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	21.3	22.6	Males
Mnathan	23.5	25.1	Females

Thug an Clèireach-urrais seachad na ro-bheachdan a leanas:

The Actuary also made the following assumptions:

Gun dèan Buill iomlaid air leth am peinnsein cho-mhùiteach airson airgead aig àm cluainis.

Members will exchange half of their commutable pension for cash at retirement.

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 31.3.12	Luach aig 31.3.11	Luach aig 31.3.10	
	Value at 31.3.12	Value at 31.3.11	Value at 31.3.10	
	£	£	£	
Luach làithreach an Dleistanais Mhaoinichte	(1,386,000)	(925,000)	(921,000)	Present value of Funded Obligation
Luach cothromach so-mhaoin na Sgeama (luach iarrtais)	1,033,000	864,000	688,000	Fair value of Scheme assets (bid value)
Buailteachd lom	(353,000)	(61,000)	(233,000)	Net Liability
Luach làithreach an Dleistanais Neo-mhaoinichte	0	0	(74,000)	Present value of Unfunded Obligation
Buailteachd lom san Aithris Suidheachadh Ionmhasail	(353,000)	(61,000)	(307,000)	Net liability in Statement of Financial Position

Rèiteachadh air an easbhaidh fosglaidh is dùnaidh	31.3.12	31.3.11	31.3.10	Reconciliation of opening and closing deficit
	£	£	£	
Easbhaidh san sgeama aig toiseach na bliadhna	(61,000)	(307,000)	(179,000)	Deficit in scheme at start of year
Cosgais seirbheis làithreach	(126,000)	(117,000)	(34,000)	Current service cost
Tabhartasan fastaiche	129,000	103,000	55,000	Employer Contributions
Pàighidhean peinnsein neo-mhaoinichte	0	0	5,000	Unfunded pension payments
Cosgaisean seirbheis a bh' ann	0	91,000	0	Past service costs
Teachd-a-Steach ionmhais eile	8,000	(3,000)	(12,000)	Other finance income
Prothaid / (Call) Àrachasail	(303,000)	172,000	(142,000)	Actuarial gains/(Losses)
Còrr a bharrachd / (easbhaidh) aig deireadh na bliadhna	(353,000)	(61,000)	(307,000)	Surplus/(Deficit) at end of year

Sùimean airson na h-ùine làithreach agus na trì ùinean a bh' ann	31.3.12	31.3.11	31.3.10	31.3.09	Amounts for the current and previous three periods
	£	£	£	£	
Dleastanas Buannachd Mìnichte	(1,386,000)	(925,000)	(995,000)	(620,000)	Defined Benefit Obligation
So-mhaoin na Sgeama	1,033,000	864,000	688,000	442,000	Scheme assets
Còrr a bharrachd (Easbhaidh)	(353,000)	(61,000)	(307,000)	(178,000)	Surplus (Deficit)
Atharrachaidhean feumail air buailteachdan na Sgeama	20,000	68,000	0	(258,000)	Experience adjustments on Scheme liabilities
Atharrachaidhean feumail air so-mhaoin na Sgeama	(149,000)	7,000	159,000	(4,000)	Experience adjustments on Scheme assets



Aithris air prothaid is call iomlan aithnichte	31.3.12 £	31.3.11 £	31.3.10 £	Statement of total recognised gains and losses
Fior Phrothaid às aonais prothaid san amharc air so-mhaoin sgeama peinnsein	(47,000)	7,000	159,000	Actual Return less expected return on pension scheme assets
Prothaid is call eòlais	(82,000)	68,000	0	Experience gains and losses
Atharrachaidhean ann am barailean air cùl luach làithreach buailteachdan na sgeama	(174,000)	97,000	(301,000)	Changes in assumptions underlying the present value of the scheme liabilities
Prothaid / (call) àrachasail san sgeama peinnsein	(303,000)	172,000	(142,000)	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	(303,000)	172,000	(142,000)	Actuarial gain/(loss) recognised

Ro-mheasaidhean don Bhladhna gu 31 Màrt 2013	Bliadhna gu 31 Màrt 2013 Year to 31 March 2013 £	Projections for the Year to 31 March 2013
Cosgais seirbheis	156,000	Service cost
Cosgais rèidh	70,000	Interest cost
Prothaid air so-mhaoin	(71,000)	Return on assets
Iomlan	155,000	Total
Tabhartasan Fastaiche	110,000	Employer Contributions

Tha na figearan sin às aonais cosgais calpaichte air cluaineas tràth no meudachaidhean sam bith a dh'fhaodadh a bhith air tachairt às dèidh 31 Màrt 2012.

These figures exclude the capitalised cost of any early retirements or augmentations which may have happened after 31 March 2012.

12. GNETHAICHEAN PÀRTAIDH CO-CHEANGAILTE

'S e Buidheann Poblach Neo-Roinneil de Riaghaltas na h-Alba a th' anns a' Bhòrd. 'S e Roinn Buidheann-stiùiridh an Ionnsachaidh 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:

12. RELATED PARTY TRANSACTIONS

The Bòrd is a Non-Departmental Public Body of the Scottish Government. The Bòrd's Sponsor Department is the Scottish Government Learning Directive. 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 lomlan 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 (Alba) 2005 (£119,200), Tachartas Còmhnaidh (£8,040), Taic Freumhan Coimhearsnachd (£4,300).	M Foxley Stiùiriche Rianachd na Comhairle	131,540	M Foxley Leader of the Administration of the Council	The Highland Council Gaelic Language (Scotland) Act 2005 Implementation Fund (£119,200), Residential Event (£8,040), Taic Freumhan Coimhearsnachd (£4,300).



Buidheann agus adhbhar nan tabhartasan	Ball den Bhòrd / Ball den Àrd-sgioba Stiùiridh agus dàimh leis a' bhuidheann	Luach lomlan 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)
An Comunn Gàidhealach Tabhartas Maoineachaidh.	I MacLeòid Ceann-suidhe a' Chomuinn Ghàidhealaich	151,875	J MacLeod President of An Comunn Gàidhealach	An Comunn Gàidhealach Funding grant.
Fèisean nan Gàidheal Taic airson adhartachadh is leasachadh air teagasg òrain is ceòl Gàidhlig. Maoineachadh airson 2011/2012 £125,00, Pròiseact Dualchais £2,000, Tachartas còmhnaidheach £13,895.	A MacCarraig Ceannard na buidhne	140,895	A Cormack Chief Executive of organisation	Fèisean nan Gàidheal Support for promotion and development of Gaelic music and song tuition. Funding for 2011/2012 £125,00, Heritage Project £2,000, Residential event £13,895.
Cli Gàidhlig Taic Freumhan Coimhearsnachd £3,056 Cli Gàidhlig 2011/2012 maoineachadh £130,300 Maoin Buileachaidh Achd na Gàidhlig (Alba) 2005 £18,176.	I Caimbeul Ball coitcheann den bhuidheann R Dunbar Ball coitcheann den bhuidheann	151,532	I Campbell Ordinary Member of organisation R Dunbar Ordinary Member of organisation	Cli Gàidhlig Taic Freumhan Coimhearsnachd £3,056 Cli Gàidhlig 2011/2012 funding £130,300 Gaelic Language (Scotland) Act 2005 Implementation Fund £18,176.
Oilthigh na Gàidhealtachd 's nan Eilean Maoin Buileachaidh Achd na Gàidhlig (Alba) 2005 £2,000.	I Caimbeul Soillse - Àrd-Mhanaidsear Pròiseict	159,744	I Campbell Soillse - Senior Project Manager	University of the Highlands and Islands Gaelic Language (Scotland) Act 2005 Implementation Fund £2,000.
Rannsachadh £143,750 Rannsachadh £13,994	R Dunbar Soillse - Stiùiriche		R Dunbar Soillse - Director	Research £143,750 Research £13,994
Co-labhairt Sabhal Mòr Ostaig £4,710 Maoin Buileachaidh Achd na Gàidhlig (Alba) 2005 £76,000 Maoineachadh Cholmcille £4,900, Maoineachadh rannsachaidh £4,525.	I Caimbeul Soillse - Àrd-Mhanaidsear Pròiseict R Dunbar Soillse - Stiùiriche	90,135	I Campbell Soillse - Senior Project Manager R Dunbar Soillse - Director	Sabhal Mòr Ostaig Conference £4,710 Gaelic Language (Scotland) Act 2005 Implementation Fund £76,000 Colmcille funding £4,900, Research funding £4,525.
MG Alba Maoineachadh 2011/2012.	R Dunbar Ball den Bhòrd-stiùiridh	20,000	R Dunbar Board Member	MG Alba 2011/2012 funding.

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

A thuilleadh air na cùisean gnòthaich brìgheil rè na bliadhna a tha air an liostadh ann an Nota 12 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' còmhdach na h-ùine suas gu 31 March 2013.

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

In addition to the significant transactions during the year listed in Note 12 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 2013.

Buidheann agus adhbhar nan tabhartasan	Ball den Bhòrd / Ball den Àrd-sgioba Stiùiridh agus dàimh leis a' bhuidheann	Luach lomlan 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)
Comhairle nan Eilean Siar Maoin Buileachaidh Achd na Gàidhlig (Alba) 2005 £57,405, Seachdainean Ionnsachaidh Theaghlaichean CLARDG £7,409, Deasbad Nàiseanta na Sgoiltean BT £5,000, tabhartas còmhnaidh £20,688.	A MacLeòid Oifigear Leasachaidh is Poileasaidh Gàidhlig an taobh a-staigh oifis a' Cheannaird	90,502	A MacLeod Gaelic Development and Policy Officer within the Chief Executive's office	Comhairle nan Eilean Siar Gaelic Language (Scotland) Act 2005 Implementation Fund £57,405, CLARDG £7,409, Deasbad BT £5,000, Residential grants £20,688.
Comunn Eachdraidh Nis Leasachadh Sgoil Chrois.	A NicSuain Ball den Chomataidh	12,000	A MacSween Committee Member	Comunn Eachdraidh Nis Cross School development.
Cli Gàidhlig Maoineachadh airson 2012/13 £130,000, Maoin Buileachaidh Achd na Gàidhlig (Alba) 2005 £22,720, Cafaidh Gàidhlig Inbhir Nis £3,820.	R Dunbar Ball coitcheann den bhuidheann I Caimbeul Ball coitcheann den bhuidheann C MacFhionghuin Ball coitcheann den bhuidheann	156,840	R Dunbar Ordinary member of organisation I Campbell Ordinary member of organisation K MacKinnon Ordinary member of organisation	Cli Gàidhlig Funding for 2012/2013 £130,300, Gaelic Language (Scotland) Act 2005 Implementation Fund £22,720, Cafaidh Gàidhlig Inbhir Nis £3,820.
An Comunn Gàidhealach Maoineachadh airson 2012/13.	I MacLeòid Ceann-suidhe A NicSuain Ball Beatha den bhuidheann A MacCarraig Ball Beatha den bhuidheann	121,500	J MacLeod President A MacSween Life Member of organisation A Cormack Life Member of organisation	An Comunn Gàidhealach Funding for 2012/2013.
Fèisean nan Gàidheal Maoineachadh airson 2012/13.	A MacCarraig Ceannard na buidhne	140,000	A Cormack Chief Executive of organisation	Fèisean nan Gàidheal Funding for 2012/2013.



Buidheann agus adhbhar nan tabhartasan	Ball den Bhòrd / Ball den Àrd-sgioba Stiùiridh agus dàimh leis a' bhuidheann	Luach lomlan 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)
Oilthigh na Gàidhealtachd agus nan Eilean Maoineachadh rannsachaidh £115,000, Maoin Buileachaidh Achd na Gàidhlig (Alba) 2005 £2,500, Leasachadh Bathar Cuimhne Eadar-theangachaidh £4,294, Leasachadh Bathar Cuimhne Eadar-theangachaidh £30,000.	Ceannard na buidhne I Caimbeul Àrd-Mhanaidsear Soillse Rob Dunbar Stiùiriche Soillse	151,794	Chief Executive of organisation I Campbell Soillse Senior Project Manager Rob Dunbar Soillse Director	University of the Highlands and Islands Research funding £115,000, Gaelic Language (Scotland) Act 2005 Implementation Fund £2,500, Translation Memory Software Development £4,294, Translation Memory Software Development £30,000.
Sabhal Mòr Ostaig Maoin Buileachaidh Achd na Gàidhlig (Alba) 2005 £95,000, Co-labhairt £4,710, Maoineachadh Cholmcille £4,900.	R Dunbar Soillse - Stiùiriche	104,610	R Dunbar Soillse Director	Sabhal Mòr Ostaig Gaelic Language (Scotland) Act 2005 Implementation Fund £95,000, Conference £4,710, Colmcille funding £4,900.
MG Alba Maoineachadh 2012/2013.	R Dunbar Ball den Bhòrd-stiùiridh	20,000	R Dunbar Board Member	MG Alba 2012/2013 Funding.
Comunn Gàidhlig Inbhir Nis Urrasachd.	I Caimbeul Ball	1,500	I Campbell Member	Comunn Gàidhlig Inbhir Nis Sponsorship.
Comhairle na Gàidhealtachd Maoin Buileachaidh Achd na Gàidhlig (Alba) 2005.	M Foxley Stiùiriche Rianachd na Comhairle	149,000	M Foxley Leader of the Administration of the Council	The Highland Council Gaelic Language (Scotland) Act 2005 Implementation Fund.
Comhairle nan Eilean Siar Maoin Buileachaidh Achd na Gàidhlig (Alba) 2005 £71,756, Seachdainean Ionnsachaidh Theaghlachan CLARDG £9,500, Deasbad Nàiseanta na Sgoiltean BT £5,000.	A MacLeòid Oifigear Leasachaidh Gàidhlig is Poileasaidh	86,256	A MacLeod Gaelic Development and Policy Officer	Comhairle nan Eilean Siar Gaelic Language (Scotland) Act 2005 Implementation Fund £71,756, CLARDG Family Learning Weeks £9,500, BT National Schools Debate £5,000.
Fèis Eilean an Fhraoich Deireadh-seachdain ciùil is spòrs.	A MacCarraig Ceannard prìomh bhuidheann nam Fèisean	2,140	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis Eilean an Fhraoich Music and sports weekend.
Fèis an Earraich Cùrsa mheadhanan Gàidhlig.	A MacCarraig Ceannard prìomh bhuidheann nam Fèisean	2,200	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis an Earraich Gaelic media course.
Fèis Ghallaibh Buidheann seinn agus bùth-obrach ainmean àiteachan.	A MacCarraig Ceannard prìomh bhuidheann nam Fèisean	4,400	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis Ghallaibh Singing group and placenames workshop.

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)
Am Parbh Fèis deireadh-seachdain, clasaichean Gàidhlig agus tachartas coimhearsnachd.	A MacCarraig Ceannard prìomh bhuidheann nam Fèisean	2,000	A Cormack Chief Executive of umbrella organisation for Fèisean	Am Parbh Weekend Fèis, Gaelic classes and community event.
Fèis Rois Sgrìobhadh, rèidio agus clasaichean dràma tro mheadhan na Gàidhlig £11,500, Fèis nan Oileanach Ghàidhlig £2,000.	A MacCarraig Ceannard prìomh bhuidheann nam Fèisean	13,500	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis Rois Writing, radio and drama classes through medium of Gaelic £11,500, Gaelic Students' Fèis £2,000.
Fèis Dhùn Bhreatainn an Iar Clasaichean Gàidhlig.	A MacCarraig Ceannard prìomh bhuidheann nam Fèisean	1,250	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis Dhùn Bhreatainn an Iar Gaelic classes.
Fèis Latharna Gnìomhachdan spòrs a-muigh do chloinn.	A MacCarraig Ceannard prìomh bhuidheann nam Fèisean	425	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis Latharna Outdoor sports activities for children.
Fèis Lannraig a Tuath Clasaichean ciùil tro mheadhan na Gàidhlig.	A MacCarraig Ceannard prìomh bhuidheann nam Fèisean	1,300	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis Lannraig a Tuath Gaelic medium music classes.
Fèis na h-Òige Deireadh seachdain piobaireachd is drumaidh.	A MacCarraig Ceannard prìomh bhuidheann nam Fèisean	2,190	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis na h-Òige Piping and drumming weekend.
Fèis Thròndairnis Clasaichean ciùil tro mheadhan na Gàidhlig.	A MacCarraig Ceannard prìomh bhuidheann nam Fèisean	3,900	A Cormack Chief Executive of umbrella organisation for Fèisean	Fèis Thròndairnis Music classes through medium of Gaelic.
Comunn Eachdraidh Nis Leasachadh Sgoil Chrois.	A NicSuain Ball den Chomataidh	10,000	A MacSween Committee Member	Comunn Eachdraidh Nis Cross School development.
Colaisde a' Chaisteil Maoin Buileachaidh Achd na Gàidhlig (Alba) 2005.	E. Nic an t-Saoir Ball a bh' ann roimhe den Bhòrd Stiùiridh	51,960	E McAtear Former member of Board of Management	Lewis Castle College Gaelic Language (Scotland) Act 2005 Implementation Fund.
Fèis Innis an Uillt Bùith-tean-obrach ciùil Meur Dhùn Èideann don òigridh.	I MacLeòid Cathraiche	1,200	J Macleod Chairperson	Fèis Innis an Uillt Meur Dhùn Èideann Music workshops for young people.



14. 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 2012. 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	
	2012 £	2012 £	2011 £	2011 £	
Màil obrachaidh a ruitheas a-mach: An taobh a-staigh bliadhna	45,751	1,181	44,063	3,662	Operating leases which expire: Within one year
Nas fhaide na bliadhna agus gun a bhith nas fhaide na còig bliadhna	78,750	0	130,209	1,157	Later than one year and not later than five years
	124,501	1,181	174,272	4,819	

15. DEALASAN TEACHD-A-STEACH

Bha dealasan tabhartais aig deireadh na bliadhna, air an dèanamh suas de thabhartasan a chaidh aontachadh ro 31 Màrt 2012 ach nach robh rim pàigheadh gu às dèidh a' chinn-latha sin, rim pàigheadh mar a leanas:

	2012 £	2011 £	
An taobh a-staigh bliadhna	2,713,223	2,328,839	Within one year
An taobh a-staigh a dhà gu còig bliadhna	482,200	231,000	Within two to five years
	3,195,423	2,559,839	

14. 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 2012. The amounts which the Bòrd is committed to pay in respect of non-cancellable operating leases are as follows:

15. REVENUE COMMITMENTS

Grants commitments at the year end, comprising grants which had been approved prior to 31 March 2012 but were not payable until after that date, were due as follows:

16. 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' bhuidheann 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 bhuidheann. Tha ùghdarachadh airgid iomlan air aontachadh cuideachd eadar Riaghaltas na h-Alba agus Bòrd na Gàidhlig gus obrachadh tron bhliadhna ionmhasail. Mar sin, chan eil Bòrd na Gàidhlig air fhàgail fosgailte do chunnartan brìgheil a thaobh call-creideis.

CUNNART AIRGID CÈIN

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

CUNNART ÌRE 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.

16. 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.

17. TACHARTASAN ÀS DÈIDH CUNNTAS COTHROMACHAIDH

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

STIÙIREADH LE MINISTEARAN NA H-ALBA

1. Tha Ministearan na h-Alba, ann an cumail ri Paragraf 8(a) de Phàipear-taice 1 ann an Achd na Gàidhlig (Alba) 2005, leis an seo a' toirt seachad an stiùiridh a leanas.
2. Bidh aithris nan cunntasan airson na bliadhna ionmhais crìochnaichte air 31 Màrt 2006, agus na bliadhnaichean às dèidh sin, a' gèilleadh do na prionnsapalan cunntasachd agus do na riathanasan foillseachaidh anns an eagraan de Leabhar-làimhe Aithris Ionmhasail an Riaghaltais (FReM) a tha dligeach 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

17. POST BALANCE SHEET EVENTS

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

DIRECTION BY THE SCOTTISH MINISTERS

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



Signed by the authority of the Scottish Ministers
11 October 2007

BÒRD NA
GÀIDHLIG



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