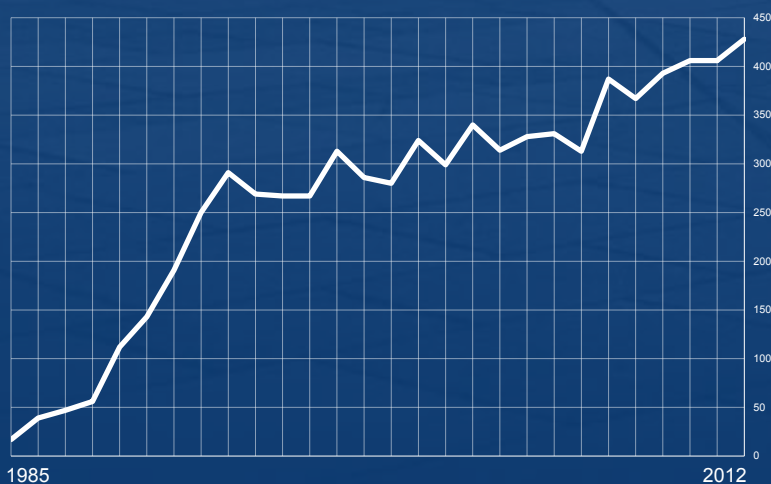


BÒRD NA GÀIDHLIG AITHISG BHLIADHNAIL 2012/2013

ANNUAL REPORT 2012/2013

A' fàs na Gàidhlig
Growing Gaelic

Foghlam Tron Ghàidhlig - Gaelic-medium Education
Ann am P1 - P1 intake



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RO-RÀDHDH BHON CHATHRAICHE MESSAGE FROM THE CHAIR



Ealasaid Nic an t-Saoir,
Cathraiche Eadar-amail

Elizabeth MacAtear,
Interim-Chair

Tha e na thoileachas dhuinn an Aithisg Bhliadhnail airson 2012 - 2013 a chur fo ur comhair às leth Bòrd na Gàidhlig.

Tha e air a bhith na urram mòr dhomh a bhith nam Chathraiche Eadar-amail airson na bliadhna a dh'fhalbh, agus bu mhath leam mo thaing a nochdadh an seo dha na buill eile air a' Bhòrd a thug taic agus misneachd dhomh air feadh na bliadhna. Bu mhath leam cuideachd fàilte a chur air a' Chathraiche ùr, Iain Caimbeul, a chaidh na dhreuchd sa Mhàrt 2013, agus sin a' ciallachadh gu bheil mise a-nis nam bhall àbhaisteach dhen Bhòrd a-rithist.

Coltach ri bliadhnaichean eile cha bu bheag an obair san robh Bòrd na Gàidhlig an sàs, agus gu dearbh cha bu bheag a' bhuil. Chaidh crìoch a chur air an dàrna Plana Cànan Nàiseanta Gàidhlig airson Alba às dèidh dhuinn co-chomhairle phoblach fharsaing a chumail agus chaidh fhoillseachadh gu h-oifigeil le Ministear airson Sgilean is Ionnsachadh, Saidheans agus Cànanan na h-Alba annan Dr Alasdair Allan, am Bun-sgoil Stenhouse ann an Dùn Èideann san Ògmhios 2012. Bha am plana sin mar thoradh air tòrr obrach a rinn oifigearan

We are pleased to present this Annual Report for 2012 - 2013 on behalf of Bòrd na Gàidhlig.

It has been my privilege to have served for the last year as Interim-Chair, and I wish to record my gratitude to my colleagues on the Bòrd for their continued support and encouragement during this period. I also welcome the new Cathraiche, Iain Campbell, who was appointed to the post in March 2013, thus enabling me to resume my role as a Board Member thereafter.

The last year has again been a busy one for Bòrd na Gàidhlig, but also a very successful one. The second National Gaelic Language Plan for Scotland was completed following extensive public consultation and formally launched by the Minister for Learning, Science and Scotland's Languages, Dr Alasdair Allan, at Stenhouse Primary School in Edinburgh in June, 2012. This plan was the result of much internal work by the Bòrd's officers with input from Board Members, partner organisations and the Scottish Government, in



Ministear airson Sgilean is Ionnsachadh, Saidheans agus Cànanan na h-Alba, An Dr Alasdair Allan.
Minister for Learning, Science and Scotland's Languages, Dr Alasdair Allan. (2012)

a' Bhùird le cuideachadh is comhairle bho Bhuill a' Bhùird, buidhnean com-pàirt agus Riaghaltas na h-Alba. Cuideachd a' cur ri susbaint a' phlana, chaidh 21 coinneamhan poblach a chumail air feadh na h-Alba thairis air 3 mìosan a thug dhuinn caochladh bheachdan agus a dh'innis dhuinn dè dìreach a bha am mòr-shluagh a' miannachadh airson na Gàidhlig.

Tha e na amas dhan Phlana Nàiseanta gun tèid an àireamh de luchd-labhairt na Gàidhlig a mheudachadh thar an ath chòig bliadhna agus gum bi barrachd shuidheachaidhean ann far an tèid an cànan a chleachdadh, agus sinn a' cur cudrom air an dachaigh, foghlam agus coimhearsnachdan. Stiùiridh e obair Bhòrd na Gàidhlig suas gu 2017 agus mar a tha an aithisg seo a' sealltainn, thathar air tòrr adhartais a dhèanamh mu thràth sa bhliadhna a dh'fhalbh a thaobh amasan a' Phlana Nàiseanta.

Chuir sinn fàilte air ceathrar bhall ùra air a' Bhòrd air feadh na bliadhna: June Ghreumach, Seòna NicIllInnein, Colla Dòmhnallach agus Coinneach MacNeacail. Tha sgilean sònraichte aig gach duine aca agus tha iad a' tighinn thugainn le sealladh òg agus dìoghras mòr dhan chànan agus na

addition to the diverse input from 21 public meetings, which had been held throughout Scotland over a 3 month period in order to encapsulate the public aspiration.

The National Plan aims to increase the number of Gaelic speakers in Scotland over the next 5 years and to expand the range of situations in which the language is used, focusing on the home, education and communities in particular. It will provide a focus for the work of Bòrd na Gàidhlig up to 2017 and as this report illustrates, much progress has already been made in the course of the year to further the aims of the National Plan.

We welcomed 4 new members onto the Bòrd in the course of the year; June Graham, Shona MacLennan, Coll MacDonald and Kenneth Nicolson, who each bring their own individual skill set to the Bòrd and a fresh and youthful enthusiasm for the development of the language. I wish

h-oidhirpean gus a cor a leasachadh. Bu mhath leam mo thaing a thoirt dhaibh airson a bhith deònach tighinn air a' Bhòrd agus airson an saothrach agus am math a nì iad dhan Ghàidhlig, agus bu mhath leam a-rithist mo thaing a thoirt don a h-uile ball dhen Bhòrd airson an taic a bheir iad do dh'obair a' Bhùird agus an taic a thug iad dhomh mar Chathraiche Eadar-amail thar na bliadhna.

Bu mhath leam cuideachd mo thaing, agus taing buill a' Bhùird air fad, a thoirt dha na h-oifigearan agus an luchd-obrach airson an obair chruaidh a rinn iad, an dìcheall agus an dealas a th' aca airson obair a' Bhùird. 'S e sgioba beag a th' ann le eallach mòr orra, agus bha an obair aca gu math cudromach dha mar a shoirbhich dhan Bhòrd agus dha na rinn am Bòrd feadh na bliadhna, agus cuideachd rinn iad cinnteach gun deach a h-uile sion mar bu chòir nuair a rinn sinn imrich gu oifisean ùra, gluasad nach do chuir maill sam bith air ar n-obair.

Às leth Bhòrd na Gàidhlig, bu mhath leam ar taing a thoirt dha Riaghaltas na h-Alba airson an taic a tha iad air a thoirt dhuinn a-rithist, agus dha ar buidhnean com-pàirt, gu sònraichte MG ALBA leis an do dh'aontaich sinn Meòrachan-còrdaidh as t-fhoghar. Tha amasan coitcheann againn uile, agus thug na buidhnean sin taic dhuinn nar n-obair agus sinn a' cur air adhart agus a' leasachadh cor na Gàidhlig. Ar taing cuideachd dhan iomadh neach, buidheann agus coimhearsnachd a bhios nan taic dhuinn agus gar brosnachadh agus sinn a' stèidheachadh ar n-amasan agus a bhios gar cuideachadh nuair a tha sinn a' feuchainn ri an toirt gu buil.

Mu dheireadh, tha mi a' guidhe gach soirbheachadh do dh'Iain Caimbeul agus e na Chathraiche air Bòrd na Gàidhlig. Faodaidh e bhith cinnteach gum faigh e làn thaic bho bhuill a' Bhùird nuair a bhios e a' cur aghaidh ris na dùbhlain a tha romhainn, agus tha sinn le chèile a' coimhead air adhart ri bhith faicinn cànan nàiseanta a tha sìor dhol am meud agus am feabhas, agus sin a' tighinn gu bith tro chur an gnìomh a' Phlana Cànan Nàiseanta Ghàidhlig.

Ealasaid Nic an t-Saoir
Cathraiche Eadar-amail

to thank them for making a commitment to the Gaelic language by giving their time and energy to the Bòrd and to reiterate my thanks to all the Bòrd Members for their continuing commitment to the work of the Bòrd and their support to me as Interim-Chair over the course of the year.

I also wish to record the members' gratitude, in addition to my own, to the officers and staff for their hard work, dedication and commitment to the Bòrd's work. A small team with a large workload, they played a major role in the Bòrd's achievements and success over the past year, in addition to ensuring a smooth transition to new premises without interruption to the workflow.

On behalf of the Bòrd I would like to thank the Scottish Government for their continued support and our partner organisations, in particular MG ALBA with whom we signed a Memorandum of Understanding in the autumn, for sharing our aspirations and supporting our efforts to promote and develop the Gaelic language. Our appreciation also to the many individuals, organisations and communities who support and encourage us in setting our aims and assist us as we strive to achieve them.

Finally, I wish Iain Campbell every success in his role as Cathraiche (Chair) of Bòrd na Gàidhlig. He can rely on the full support of the Bòrd Members as he faces the challenges which lie ahead, and together we look forward, through the delivery of the National Gaelic Language Plan, to seeing our national language continue to grow and flourish.

Elizabeth McAtear
Interim-Chair

TÙS-FHACAL A' CHEANNAIRD CEO'S FOREWORD



Iain Aonghas MacAoidh
Ceannard

John Angus MacKay
CEO

B' e bliadhna a bh' ann an 2012/13 san robh dùbhlain ro Bhòrd na Gàidhlig agus sam faca sinn soirbheachadh, agus sinn a' cur air adhart ionnsachadh is cleachdadh na Gàidhlig, a' cumail ri sàr mhodhan obrach a thaobh riaghladh corporra agus stiùireadh ionmhasail, agus a' ruighinn air ar prìomh thargaidean coileanaidh.

Ged nach eil annainn ach buidheann bheag le uallaichean mòra, tha daoine a' sùileachadh mòran bhuainn. Ged a chaidh a' mhòr-chuid de ar n-obair a dhèanamh ann an com-pàirt ri càch, chùm sinn oirnn a' toirt taic sinn fhìn do bhuidhnean Thràth-bhladhnaichean, agus sinn a' meudachadh nan àireamhan dhiubh, agus mar thoradh air sin chaidh àireamh na cloinne a tha frithealadh orra, agus a tha ag ionnsachadh agus a' cleachdadh na Gàidhlig, am meud.

Cuideachd, thug sinn maoinachadh do chaochladh bhuidhnean gus ar n-amasan a thoirt gu buil. Air feadh nan iomadh sgeama maoinachaidh a libhrig am Bòrd, chaidh dèiligeadh ri 362 iarrtasan ùra bho bhuidhnean bho iomadach ceàrnaidh de dh'Alba, agus bha sin a thuilleadh air grunn math a bh' againn bho bhliadhnaichean eile. Chaidh

2012/13 was a challenging but successful year for Bòrd na Gàidhlig in promoting learning and use of Gaelic, in maintaining high standards of governance and financial management and in meeting our key performance targets.

As a small organisation with heavy responsibility, we face ever growing expectations. Whilst much of our work was undertaken in partnership with others, we continued to support Early Years groups directly, and to expand their number, increasing the numbers of children attending, learning and using Gaelic.

We also provided funding to a wide range of organisations to enable them to deliver our aims. Across the range of funding schemes administered by the Bòrd 362 new applications were dealt with from organisations throughout the length and breadth of Scotland, on top of a considerable portfolio from previous years. Over 73% of the funding we receive



Iain Jardine (Ceannard SNH), Ealasaid Nic an t-Saoir (Cathraiche Eadar-amail), Iain Aonghas MacAoidh (Ceannard BnaG)
Iain Jardine (SNH CEO) Elizabeth McAtear (Interim-Chair), John Angus MacKay (BnaG CEO) (2012)

còrr is 73% den mhaoineachadh a fhuair sinne a thoirt do bhuidhnean eile. Tha sin a' sealltainn an uiread agus a tha sinn an eisimeil Bhuidhnean Poblach, an treas roinn, buidhnean coimhearsnachd agus coimeirsealta gus cuideachadh le bhith coileanadh amasan a' Phlana Cànan Nàiseanta Ghàidhlig.

B' e clach-mhìle shònraichte a thaobh obair Bhòrd na Gàidhlig a bh' anns an dàrna Plana Cànan Nàiseanta is Gàidhlig, a chaidh fhoillseachadh leis a' Mhinistear airson Sgìlean Ionnsachaidh, Saidheans agus Cànanan na h-Alba, An Dr Alasdair Allan, san Ògmhios an-uiridh. Tha am Plana a' cur cudrom air prìomhachasan a' Bhùird: sin leasachaidhean cànan san Dachaigh is sna Tràth-bhliadhnaichean, ann am Foghlam agus sa Choimhearsnachd. Bha e aig an aon àm a' cur an cèill amasan ro-innleachdail dha buidhnean poblach eile agus dha gach buidheann is duine a tha an sàs ann, no aig a bheil ùidh ann, an leasachadh na Gàidhlig a sheallas dhaibh mar a bheir iad taic dhan chànan. Mar sin, tha am Plana a' toirt stiùireadh soilleir dha Buidhnean Poblach air dè na raointean leasachaidh air am bu chòir dhaibh beachdachadh nuair a tha iad a' dealbh agus a' cur an gnìomh nam Planaichean Gàidhlig aca fhèin, agus tha e a' brosnachadh co-chonaltradh taiceil eadar am Bòrd agus na trì fichead buidheann air feadh Alba a tha an sàs ann am Planaichean Gàidhlig aig diofar ìrean dhen phròiseas.

from Government is channelled to others, illustrating the extent to which we rely on Public Bodies, third sector, community and commercial organisations to help deliver the aims of the National Gaelic Language Plan.

The publication of Scotland's second National Gaelic Language Plan, launched by the Minister for Learning, Science and Scotland's Languages, Dr Alasdair Allan, last June was a major landmark in the work of Bòrd na Gàidhlig. The Plan focused the Bòrd's priorities on Home and Early Years, Education and Community language development. At the same time it set out strategies for other public agencies and all those involved with, and interested in, Gaelic development to follow in support of the language. Thus the Plan provides Public Authorities with clear pointers as to the development areas to be considered when they formulate and implement their own Gaelic Language Plans facilitating constructive dialogue between the Bòrd and the sixty organisations in Scotland which are at various stages in the Public Authority Gaelic Plans process.

A' leantainn air a' cho-chomhairle a chùm sinn nuair a bha sinn a' dealbh a' Phlana, chaidh coinneamhan a chumail ann an naodh coimhearsnachdan, a-muigh air an dùthaich agus sna bailtean, gus bruidhinn air na prìomhachasan sa Phlana agus gus dèanamh cinnteach gun robh an obair a tha am Bòrd a' maoineachadh a' freagairt air na prìomhachasan sin. Chan e a-mhàin gun tàinig beachdan ùra am follais mu na raointean leasachaidh sin, ach cuideachd fhuair sinn seallaidhean inntinneach aig na coinneamhan a dh'fhaodas sinn a roinn le coimhearsnachdan eile agus sinn a' leudachadh ar n-obrach gu gach coimhearsnachd far a bheil Gàidhlig aig barrachd is 20% den t-sluagh.

Coltach ri buidhnean poblach eile, bha againn an-uiridh ri dèiligeadh ri suidheachadh eaconamach a bha duilich agus obair taobh a-staigh chrìochan ionmhasail. Mar a chìthear sna Cunntasan a leanas, chùm am Bòrd rian teann air a bhuidseatan a rèir an teachd-a-steach a fhuaras bho Riaghaltas na h-Alba agus tobraichean eile. Bha am fo-chosg lom de £5,000 a bh' againn mar 0.1% den Tabhartas gus Cuideachadh a fhuair sinn bho Riaghaltas na h-Alba.

Gus airgead a shàbhaladh tro èifeachdas, chuir ar Bòrd Stiùiridh romhpa ar luchd-obrach ann an Inbhir Nis a ghluasad gu Taigh a' Ghlinne Mhòir, togalach far a bheil sin fhìn agus trì Buidhnean Poblach eile a-nis stèidhichte. Tha sinn an dà chuid air cosgaisean ruith a lùghdachadh agus airgead a thilleadh dhan sporan phoblach tro Aonta Seirbheis le Dualchas Nàdair na h-Alba. Tha an imrich seo a' sealltainn a' mhiann a th' aig a' Bhòrd a bhith ag obair, agus a' roinn ghoireasan, le buidhnean eile feuch am faighear an Luach as Fheàrr à maoinean poblach.

'S ann le misneachd a tha sinn a' coimhead air adhart ris an-ath-bhliadhna, ri linn stiùireadh Bòrd Stiùiridh a tha gu math taiceil, dìoghras ar Luchd-obrach agus air sgàth chom-pàirteachasan air leth daingeann. Cuiridh sinn aghaidh ri dùbhlain agus crìochan ionmhasail, ach a dh'aindeoin sin nì sinn ar dìcheall leis na th' againn a ghoireasan is ionmhas ionnsachadh is cleachdadh na Gàidhlig a chur air adhart air feadh Alba.

Tha na h-earrainnean a leanas a' toirt dhuibh eisimpleir no dhà dhen chaochladh iomairt is obair a chuir ar trì sgiobaidhean beaga aig Bòrd na Gàidhlig air adhart ann an 2012/2013. Dh'obraich iad math còmhla gus ar targaidean coileanaidh a ruighinn. Bu toigh leam mo thaing a thoirt dhaibh, dha ar Buill agus dha ar luchd-compàirt airson an obair a rinn iad uile gus an seas a' Ghàidhlig sna bliadhnaichean ri thighinn.

Iain Aonghas MacAoidh
Ceannard

Following up the consultation undertaken in the course of formulating the Plan, meetings were held in nine communities, urban and rural, to discuss the priorities in the Plan and to ensure that Bòrd funded activities were aligned with them. As well as providing fresh stimulus in the areas involved, these meetings provided useful insights to be shared with other communities as we expand our activity to all the communities in which more than 20% of the population have Gaelic.

In common with other public bodies, we worked throughout the year in a difficult economic climate and under financial constraints. As seen in the Accounts below, the Bòrd managed its budgets tightly to match the income from Government and other sources. Our net cash underspend of £5,000 represented 0.1% of our Grant-in-Aid from the Scottish Government.

To contribute to efficiency savings our Board took the decision to relocate our Inverness based staff to Great Glen House, which we share with three other Public Bodies. This has not only reduced our running costs but invests money back into the public purse through our Service Agreement with Scottish Natural Heritage. The move also demonstrates the Bòrd's commitment to working, and sharing resources, with other organisations to secure Best Value for public funding.

With the guidance of a supportive Board, the commitment of our Staff and strong partnerships, it is with confidence that we look at the year ahead. We will face the challenges and financial constraints, but we will do our utmost with the resources available to promote Gaelic learning and use throughout Scotland.

The following sections provide some examples of a cross-section of the activities undertaken by the three small teams within Bòrd na Gàidhlig in 2012/2013. They worked together well to meet our performance targets. I would like to thank them, our Members and all our partners for their work over the past year to secure the future of Gaelic.

John Angus MacKay
CEO

Foghlam & Ionnsachadh Education & Learning

'S e prìomh amas a' Phlana Cànan Nàiseanta Ghàidhlig 2012 - 2017 an àireamh de chloinn a tha a' tòiseachadh ann am P1 ann am foghlam tron Ghàidhlig a dhùblachadh bho 400 gu 800. Ghabh sinn ceum gealltanach a dh'ionnsaigh na targaid sin sa bhliadhna sgoile seo, agus 428 a' tòiseachadh ann am foghlam tron Ghàidhlig ann an clas a h-aon. Bha sin suas 6% bhon bhliadhna ron sin. Ged a tha tòrr ri dhèanamh fhathast gus an targaid 800 a ruighinn, tha sinn dòchasach gun tèid an t-amas seo a choileanadh, tro obair chom-pàirt le Buidhnean Nàiseanta, Ùghdarrasan Ionadail agus Riaghaltas na h-Alba. Tha e na adhbhar misneachd dhuinn gu bheil barrachd is barrachd phàrantan a' mothachadh do na buannachdan a gheibhear bho fhoghlam tron Ghàidhlig.

Chùm ar Luchd-taice Thràth-bhliadhnaichean orra le an obair gus buidhnean thràth-bhliadhnaichean a chruthachadh is a leasachadh air feadh Alba. An-dràsta tha 80 buidheann 0-3 a' coinneachadh gach seachdain. A thuilleadh air a' chomhairle is an stiùireadh a bheir am Bòrd do na buidhnean sin, bidh sinn cuideachd a' toirt taic ionmhasail dhaibh airson luchd-obrach agus barrachd ghoireasan ionnsachaidh. Sa bhliadhna a dh'fhalbh, thug sinn seachad taic-airgid luach còrr is £84,000 don roinn seo. Agus chuidich sinn luchd-foghlaim san roinn seo le bhith sìor leasachadh nan sgilean proifeiseanta aca. Mar eisimpleir, chùm ar Luchd-taice Thràth-bhliadhnaichean sreath de bhùith-tean-obrach is seiseanan deasbaid a bha gu math soirbheachail, mar phàirt den cho-labhairt, An t-Alltan Beag, san Aghaidh Mhòr an Dàmhair sa chaidh.

A-rithist bha ar n-Oifigear Trusaidh Luchd-teagaisg a' tadhal air sgoiltean, oilthighean agus tachartasan dreuchdail air feadh na dùthcha agus i a' cur air adhart teagasg Gàidhlig mar dhreuchd tharraingeach. Chlàr 25 tidsearan ùra airson teagasg Gàidhlig ann an 2012, agus nochd 21 tidsear eile, a tha an-dràsta a' teagasg tron Bheurla, ùidh ann a bhith gluasad gu foghlam tron Ghàidhlig. Gus cuideachadh le bhith frithealadh air an iarrtas seo, chuir am Bòrd 3 seachdainean bogaidh air dòigh do thidsearan ann an com-pàirt ri Oilthigh Ghlaschu, Oilthigh Dhùn Èideann agus Sabhal Mòr Ostaig. Cuideachd, thug sinn seachad coimisean gus cùrsa bogaidh cànan làn-thide do thidsearan a dhealbhadh agus bu chòir gum bi obair air sin deiseil an-ath-bhliadhna.

The main aim of the National Gaelic Language Plan 2012 - 2017 is to double the number of children going into P1 in Gaelic-medium education from about 400 to 800. A positive step was taken towards this ambition in the current school year, with 428 entering Gaelic-medium this year, an increase of 6% on the previous year. Although there is much still to do to meet the target of 800, we are hopeful that this target can be met, through our partnerships with National Agencies, Local Authorities and the Scottish Government. It is encouraging to note that increasingly parents are recognising the benefits of Gaelic-medium education.

Our Early Years Support Workers continued to develop early years groups across Scotland. There are currently 80 0-3 groups meeting each week. In addition to the practical advice which the Bòrd gives these groups, we also provide financial support for staffing and additional learning resources. In the last year we provided upwards of £84,000 of funding to this sector in addition to aiding continuing professional development of education practitioners. For example, our Early Years Support Workers ran a series of successful workshops and discussion sessions, as part of the Alltan Beag conference last October in Aviemore.

Our Gaelic Teacher Recruitment Officer continued visiting schools, universities and careers events across the country, to promote Gaelic teaching as a career. 2012 saw 25 new teachers registering for Gaelic teaching with a further 21 teachers, who are currently teaching through the medium of English expressing an interest in moving to Gaelic-medium education. To help meet this interest, the Bòrd organised 3 Gaelic-immersion weeks for teachers through the University of Glasgow, University of Edinburgh and Sabhal Mòr Ostaig. We have also commissioned the writing of a full-time language immersion course for teachers which should be completed next year.

Às dèidh dha mar a shoirbhich don iomairt margaidheachd againn airson foghlam ann an 2011/2012, dh'obraich sinn còmhla ris an Sgioba Corporra gus sanasan TBh a chruthachadh a rinn follaiseachd air teagasg Gàidhlig mar dhreuchd mhath. Chaidh na 4 sanasan a chraoladh air STV agus an Cluicheadair STV san Dùbhlachd, agus chunnaic còrr is 1.5m neach na sanasan gu nàiseanta thar 10 latha na h-iomairt.

Air feadh na bliadhna, fhuair sinn taic mhòr le ar planaichean ro-innleachdail bhon Bhuidheann-stiùiridh Nàiseanta airson Foghlam Gàidhlig. Dh'obraich iad an dà chuid mar fhòram nàiseanta agus mar Bhuidhnean-obrach sònraichte a' toirt sùil air cuspairean fa leth.

A thaobh na bliadhna air thoiseach, cumaidh sinn oirnn ag obair còmhla ri ar buidhnean com-pàirt agus togaidh sinn air na rudan a shoirbhich mu thràth nuair a bha sinn a' cur an sàs ro-innleachd airson nan tràth-bhliadhnaichean agus foghlam luchd-teagaisg. Bidh sinn cuideachd ag obair gu dlùth còmhla ri Ùghdarrasan Ionadail gus an tèid tuilleadh sgoiltean Gàidhlig a stèidheachadh ann an Alba.

Following the success of our education marketing campaign of 2011/2012 we worked with the Corporate Team to create TV adverts promoting Gaelic teaching as a viable career. The 4 adverts aired on STV and the STV Player during the month of December with more than 1.5 million nationally seeing the adverts during the 10-day long campaign.

Throughout the year, our strategic planning was greatly assisted by the National Gaelic Education Steering Group, working both as a national forum and through Working Groups focusing on specific topics.

Looking at the year ahead, we will continue to work with our partner organisations and build upon the successes we have already seen while implementing an early years and teacher education strategy. We will also work closely with Local Authorities to help see the establishment of more Gaelic schools within Scotland.

Sanasan trusaidh luchd-teagaisg Bòrd na Gàidhlig.
Bòrd na Gàidhlig teacher recruitment adverts. (2012)



Cleachdadh na Gàidhlig Gaelic Usage

'S ann riatanach a tha na buidhnean Gàidhlig do bhith libhrigeadh sheirbheisean a nì obair leasachaidh Ghàidhlig air feadh Alba. Tha an dàimh eadarainn air a dhaingneachadh le Aonaidhean Maoineachaidh a chomharraicheas prìomh thoraidhean a tha am Bòrd a' sùileachadh bho gach buidheann gus cinn-uidhe a' Phlana Cànan Nàiseanta Ghàidhlig 2012 - 2017 a choileanadh. Chaidh am Bòrd an sàs ann an Aontaidhean Maoineachaidh leis na buidhnean a leanas ann an 2012/2013:

- Stòrlann Nàiseanta na Gàidhlig (Goireasan Foghlaim Gàidhlig)
- Comunn na Gàidhlig (Obair Leasachaidh Choimhearsnachdan)
- Ionad Chalum Chille Ìle
- Comann nam Pàrant Nàiseanta (Taic do phàrantan)
- An Comunn Gàidhealach (Taic don Mhòd Nàiseanta Rìoghail agus na Mòdan Ionadail)
- Clì Gàidhlig (Luchd-ionnsachaidh na Gàidhlig)
- Deiseal Earranta (Leasachadh Ùlpan)
- Pròiseact nan Ealan (Buidheann Nàiseanta nan Ealain Gàidhlig)
- Oilthigh na Gàidhealtachd agus nan Eilean (Am pròiseact rannsachaidh SOILLSE agus Bathar-bog Cuimhneachaidh airson Eadar-theangachadh)
- Tobar an Dualchais (Eachdraidh & Dualchas)
- Ainmean-Àite na h-Alba (Ainmean-àite Gàidhlig)
- An Lòchran (Ealain Ghàidhlig ann an Glaschu)
- Fèisean nan Gàidheal (Ealain sa Choimhearsnachd)
- Comhairle nan Leabhraichean (A' stiùireadh foillseachadh na Gàidhlig aig ìre ro-innleachdail)
- Faclair na Gàidhlig (Faclair Eachdraidheil na Gàidhlig)

The funded Gaelic organisations are a vital resource for the delivery of Gaelic development services across Scotland. These relationships are underpinned by formal Funding Agreements which identify the key outputs that the Bòrd expects from each organisation to achieve the objectives of the National Gaelic Language Plan 2012 - 2017. In 2012/2013 the Bòrd entered Funding Agreements with the following organisations:

- Stòrlann Nàiseanta na Gàidhlig (Gaelic Education Resources)
- Comunn na Gàidhlig (Community Development work)
- Ionad Chalum Chille Ìle (Islay)
- Comann nam Pàrant Nàiseanta (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)
- University of the Highlands and Islands (SOILLSE research project and Translation Memory Software)
- 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 (Strategic development of Gaelic publishing sector)
- Faclair na Gàidhlig (Historical Dictionary of Scottish Gaelic)



Am Plana Cànan Nàiseanta Gàidhlig.
National Gaelic Language Plan. (2012)

Tro bhith a’ maoinachadh pròiseactan coimhearsnachd, tha am Bòrd a’ maoinachadh bhuidhnean coimhearsnachd gus taic a chumail ri gnìomhachdan a chuireas ri coileanadh cinn-uidhe a’ Phlana Cànan Nàiseanta Gàidhlig. Fhuair 68 pròiseactan ann an coimhearsnachdan air feadh Alba maoinachadh rè na bliadhna a dh’fhalbh.

Chùm sinn oirnn ag obair ann an com-pàirt ri Buidheann Cànan an Rìghaltais ann an Èirinn, Foras na Gaeilge, agus tro ar co-mhaoin fo bhratach Colmcille thug sinn maoinachadh do 12 pròiseact dà-chànanach.

Tha Achd na Gàidhlig (Alba) 2005 a’ toirt ùghdarras do Bhòrd na Gàidhlig gu bhith ag obair còmhla ris a h-uile Ùghdarras Poblach ann an Alba gus an cuideachadh le bhith cruthachadh Phlanaichean Gàidhlig.

Chùm am Bòrd air ag obair gu dlùth le Ùghdarrasan Poblach gus na Planaichean aca a thoirt air adhart agus a mheasadh mus beachdaich a’ Chomataidh Cleachdadh Gàidhlig orra agus an uair sin am Bòrd airson aonta deireannach.

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. 68 projects in communities all throughout Scotland received funding through the course of the last year.

We continue to work in partnership with the Government Language Agency in Ireland, Foras na Gaeilge, and through our joint Colmcille Fund, provided funding to 12 joint language projects.

The Gaelic Language (Scotland) Act 2005 gives Bòrd na Gàidhlig powers to work with all the Public Authorities in Scotland to help them create Gaelic Language Plans.

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



Bábóg Baby (An teadaidh Gàidhlig) (2012)
Gaelic Speaking Teddy (2012)

Ann an 2012/2013 thug am Bòrd aonta oifigeil do 17 Planaichean Gàidhlig ùra:

- Comhairle Baile Dhùn Èideann
- NHS na Gàidhealtachd
- NHS nan Eilean Siar
- Ùghdarras Pàirce Nàiseanta a' Mhonaidh Ruaidh
- Poileas a' Chinn a Tuath
- Colaiste a' Chaisteil
- Alba Aosmhor
- Gailearaidh Nàiseanta na h-Alba
- Taighean-tasgaidh Nàiseanta na h-Alba
- Leabharlann Nàiseanta na h-Alba
- Comhairle Siorrachd Lannraig a Tuath
- Comhairle na h-Eaglaise Brice
- Comhairle Pheairt is Chinn Rois
- Alba Chruthachail
- Leasachadh Sgìlean na h-Alba
- Oilthigh Obar Dheathain
- Oilthigh Ghlaschu

A thuilleadh air na Planaichean Gàidhlig ùra seo, fhuair sinn an dàrna plana bho trì buidhnean: Comhairle na Gàidhealtachd, Iomairt na Gàidhealtachd agus nan Eilean, agus Comhairle nan Eilean Siar.

Chùm sinn oirnn a' toirt taic do dh'Ùghdarrasan Poblach agus na Planaichean Gàidhlig aca tro Mhaoin Buileachaidh Achd na Gàidhlig. Fhuair 72 pròiseactan maoineachadh rè na bliadhna a dh'fhalbh.

In 2012/2013 the Bòrd formally agreed 17 new Gaelic Language Plans:

- Edinburgh City Council
- NHS Highland
- NHS Western Isles
- Cairngorm National Park Authority
- Northern Constabulary
- Lews Castle College
- Historic Scotland
- National Gallery of Scotland
- National Museums of Scotland
- National Library of Scotland
- North Lanarkshire Council
- Falkirk Council
- Perth and Kinross Council
- Creative Scotland
- Skills Development Scotland
- University of Aberdeen
- University of Glasgow

In addition to these new Gaelic Language Plans, we received second versions of their plans from 3 organisations; Highland Council, Highlands and Islands Enterprise and Comhairle nan Eilean Siar.

We continued to support Public Authorities with Gaelic Language Plans through the Gaelic Language Act Implementation Fund. 72 projects were funded through the course of the year.

Bidh Bòrd na Gàidhlig a' toirt seachad coimiseanan rannsachaidh a bheir stiùireadh air poileasaidhean agus gus measadh a dhèanamh air mar a tha ro-innleachdan a' soirbheachadh. Chaidh 11 pròiseactan a mhaoineachadh sa bhliadhna seo, agus thug sinn taic do Shoillse, lìonra rannsachaidh nàiseanta.

Tha am Bòrd a' cumail air ag obair gus structar ùghdarrasail a stèidheachadh a bheir stiùireadh ro-innleachdail air leasachaidhean a thaobh corpas na Gàidhlig. Tha sinn air pròiseact rannsachaidh a mhaoineachadh air planadh corpais a chomharraicheas na prìomh eileamaidean de dhealbhadh cànan a dh'fheumar a leasachadh.

Tro ar N-oifigear Ealain is Cultair, dreuchd a tha air a chomhaoineachadh, tha sinn a' cumail oirnn a' toirt taic don Fhòram airson Ro-innleachd Nàiseanta nan Ealain Gàidhlig. 'S e a th' anns an Fhòram com-pàirteachas eadar Bòrd na Gàidhlig, Alba Chruthachail, Iomairt na Gàidhealtachd is nan Eilean, COSLA, MG ALBA, BBC ALBA agus Riaghaltas na h-Alba. Chaidh am fòram a stèidheachadh gus na h-ealain is meadhanan Gàidhlig a chur air adhart air feadh Alba. Fhuair 5 pròiseactan maoineachadh tro NGAS agus fhuair 15 pròiseactan taic bhon Bhòrd fhèin.

A' coimhead air thoiseach oirnn, cumaidh an roinn oirre ag obair còmhla ri Ùghdarrasan Poblach ann a bhith ag ullachadh Phlanaichean Gàidhlig, agus brosnachidh sinn buidhnean eile gu bhith dèanamh an aon rud. Cuideachd, cumaidh sinn oirnn a' cur an sàs ar prògraman maoineachaidh mu choinneamh cinn-uidhe a' Phlana Cànan Nàiseanta Ghàidhlig.

Bòrd na Gàidhlig commissions research to help inform future policy and to assess the success of strategies. 11 projects were commissioned throughout the year, in addition to supporting Soillse, the national research network.

The Bòrd continues to work towards the establishment of an authoritative structure to provide strategic guidance for Gaelic corpus developments. We have commissioned a research project on corpus planning which will identify the core elements of language planning which require to be developed.

Through our jointly funded Arts and Culture Officer, we continued to support the National Gaelic Arts Strategy Forum. The Forum is a partnership of Bòrd na Gàidhlig, Creative Scotland, Highlands and Islands Enterprise, COSLA, MG ALBA, BBC ALBA and the Scottish Government. The forum was established to develop Gaelic arts and media across Scotland. Funding was granted to 5 projects through NGAS while a further 15 projects were supported by the Bòrd itself.

Looking to the year ahead the department will continue to work with Public Authorities in preparing Gaelic Language Plans while also encouraging other organisations and groups to follow this precedent. We will also continue our funding programmes focused on the objectives of the National Gaelic Language Plan.

Sanasan trusaidh luchd-teagaisg Bòrd na Gàidhlig.
Bòrd na Gàidhlig teacher recruitment adverts. (2012)



Seirbheisean Corporra Corporate Services

Thug Bòrd na Gàidhlig seachad a chuid sheirbheisean taobh a-staigh crìochan a' bhuidseit le Tabhartas agus Cuideachadh luach £5.150m bho Riaghaltas na h-Alba.

Tha am Bòrd air atharraichean nach beag a dhèanamh thairis air a' bhliadhna a dh'fhalbh gus 3% a shàbhaladh tro èifeachdas mar a dh'iarr Riaghaltas na h-Alba air a h-uile Buidheann Poblach. Shàbhail am Bòrd 4.2% tro èifeachdas mu choinneamh na targaid sin. Mar eisimpleir, dh'aontaich Buill a' Bhùird ri iomairt far an do ghluais na Buill agus Prìomh Luchd-obrach gu siostam gun phàipear airson coinneamhan a' Bhùird agus nan Comataidhean. Tha seo air ar cosgaisean clò-bhualaidh, pàipeir agus postachd a lùghdachadh gu mòr agus buaidh càrboin na buidhne a lùghdachadh cuideachd.

Tha am Bòrd air cumail a' cur air dòigh aontaidhean airson seirbheisean co-roinnte, gu sònraichte le Dualchas Nàdair na h-Alba (SNH). San Dùbhlachd 2012, ghluais Bòrd na Gàidhlig gu oifisean ùra ann an Taigh a' Ghlinne Mhòir ann an Inbhir Nis, togalach far a bheil trì Buidhnean Poblach eile stèidhichte agus a tha fo stiùir SNH. Chaidh Meòrachan-aontachaidh a stèidheachadh le SNH ann an 2011 airson ar seirbheisean FT, agus a-nis tha an dà bhuidhinn air gabhail ri Meòrachan Chumhachan Còrdaidh a thaobh ar n-aonta-màil airson nan oifisean ùra. Le bhith gluasad gu na h-oifisean ùra, chan e a-mhàin nach eil na cosgaisean ruith againn cho àrd, ach cuideachd tha e a' cur airgead air ais don sporan phoblach agus a' dèanamh lùghdachadh mòr air buaidh càrboin obair a' Bhùird.

Ann an 2012/13 dh'aontaich am Bòrd ris na poileasaidhean a leanas agus chaidh an cur an sàs:

- Poileasaidh airson a bhith Cleachdadh Siostaman TF Bhòrd na Gàidhlig gu h-Iomchaidh
- Poileasaidh Àrainneachd
- Sgeama Dol air Baidhsagal gu ur n-Obair
- Ro-innleachd TFC 2012 - 2015
- Dleastanasan Co-ionannachd

Bòrd na Gàidhlig operated its services within budgetary restraints with a £5.150m Grant-in-Aid from the Scottish Government.

In the last year the Bòrd made significant changes to meet the 3% efficiency savings sought by the Scottish Government for all Public Bodies. Against this target the Bòrd achieved 4.2% efficiency savings. For example our Board Members approved an initiative for Members and Senior Staff to move to a paperless system for Board and Committee meetings. This has dramatically reduced our printing, paper and postage costs while also reducing the organisation's carbon footprint.

The Bòrd has continued to develop shared service agreements in particular with Scottish Natural Heritage (SNH). In December 2012 the Bòrd na Gàidhlig office was relocated to Great Glen House, Inverness, which is home to three other Public Bodies and is managed by SNH. Further to a Memorandum of Agreement with SNH in 2011 for our IT services, an additional Memorandum of Terms of Understanding was agreed between the two organisations for the lease of our new office space. The relocation of the Bòrd has not only reduced our own running costs but it recycles funding into the public purse whilst dramatically reducing the Bòrd's carbon footprint.

In 2012/2013 the following policies were agreed by the Board and activated within the organisation:

- Acceptable Use Policy for Bòrd na Gàidhlig ICT Services
- Environmental Policy
- Cycle to Work
- ICT Strategy 2012 - 2015
- Equality Duty



Cuirm Summer in the City.
Summer in the City Concerts. (2012)

Chaidh structar sgioba nan Seirbheisean Corporra atharrachadh gus riaghladh ionmhasail is corporra na buidhne a neartachadh, agus chaidh an dreuchd Oifigear Corporra is Conaltraidh ath-stèidheachadh aig ìre Manaidseir.

Às dèidh dha mar a shoirbhich do na làithean sgioba a chaidh a chumail do luchd-obrach an-uiridh, chaidh dà choinneimh eile a chumail ann an 2012/2013 gus dèanamh cinnteach gun robh cinn-uidhe chorporra a' Bhùird agus cinn-uidhe gach roinn fa leth a' freagairt air a chèile. Tha dlùth cheangal eadar targaidean coileanaidh Bhòrd na Gàidhlig agus na prìomhachasan ro-innleachdail a chithear sa Phlana Cànan Nàiseanta Ghàidhlig 2012 - 2017.

Tha Bòrd na Gàidhlig a' tuigsinn mar a tha Rian air Cunnartan deatamach mar ghnìomh riaghlaidh agus e gar cuideachadh ann a bhith a' coileanadh ar n-amasan is cinn-uidhe. Chùm sinn oirnn a' sgrùdadh chunnartan agus ag ath-sgrùdadh clàran-chunnartan na buidhne.

Thathar an dùil gum bi Buidhnean Poblach Albannach a' sior leasachadh nan seirbheisean aca agus gun cuir iad an sàs obair, planadh gnìomhachais agus cinn-uidhe a tha a' co-fhreagairt air Builean Nàiseanta is Adhbhar Riaghaltas na h-Alba. Ann an 2012/2013 chuir Bòrd na Gàidhlig ri 9 de na 16 Builean Nàiseanta ann am Frèam Coileanaidh Nàiseanta Riaghaltas na h-Alba, agus sin a' cuideachadh le bhith coileanadh na 5 cinn-uidhe ro-innleachdail aig an Riaghaltas:

- Alba nas Beartaiche is nas Cothromaiche
- Alba nas Innleachdail
- Alba nas Fallaine
- Alba nas Sàbhailte is nas Làidire
- Alba nas Mothachaile don Àrainneachd

The Corporate Services team also went through an internal restructuring exercise to strengthen the organisation's financial and corporate governance, and the post of Corporate and Communications Officer was redesignated at Manager level.

Following the success of last year's staff team-building days, a further 2 meetings were held in 2012/2013 to ensure that the corporate objectives of the Bòrd matched with those of each individual department. Bòrd na Gàidhlig's performance targets are closely linked to the strategic priorities outlined in the National Gaelic Language Plan 2012 – 2017.

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

All Scottish Public Bodies are expected to deliver continuous improvement and align operations, business planning and objectives to the Scottish Government's Purpose and National Outcomes. In 2012/2013 Bòrd na Gàidhlig contributed to 9 out of the 16 National Outcomes in the Scottish Government's National Performance Framework, furthering the delivery of the Government's 5 strategic objectives:

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

Tha e riatanach gum bi sàr rianan-obrach airson stiùbhartachd ionmhasail gan cur an sàs taobh a-staigh nam buidhnean a gheibh taic-airgid bho Bhòrd na Gàidhlig. Nì sin cinnteach gu bheil cunntas ceart ga dhèanamh air a' mhaoineachadh a gheibh iad agus gun tèid a chosg mu choinneamh cinn-uidhe Bhòrd na Gàidhlig. Gus dèanamh cinnteach gu bheil na rianan-obrach, a tha gan cur an sàs gus rian a chumail air maoinean poblach a gheibh buidhnean bhon taobh a-muigh, buadhmhor agus a rèir deagh chleachdaidhean na roinne poblaich, tha am Bòrd air sgrùdadh a dhèanamh air siostaman riaghlaidh ionmhais gach prìomh bhuidhinn a gheibh maoineachadh bho Bhòrd na Gàidhlig.

Thathar a' sior neartachadh modhan conaltraidh a' Bhùird, air an taobh a-staigh agus air an taobh a-muigh, le bhith a' toirt gu buil Ro-innleachd Conaltraidh na buidhne. An-uiridh, cha robh an uiread càinidh ga dhèanamh air a' Ghàidhlig sna meadhanan agus bha barrachd mothachaidh air obair a' Bhùird mar thoradh air sgeulachdan naidheachd a sgaoil sinn am measg luchd-naidheachd is meadhanan eile.

Tha an t-àite a th' againn air feadh nam meadhanan sòisealta a' sior fhàs gach latha, agus tha mar a chaidh cunntas Twitter a chruthachadh do Bhòrd na Gàidhlig air cuideachadh le sin. Thuige seo, tha Bòrd na Gàidhlig a' ruighinn air mu 27,000 neach gach seachdain tro làrach-lìn a' Bhùird, Facebook agus Twitter.

Good financial stewardship arrangements are essential within organisations funded by Bòrd na Gàidhlig. This ensures that the funding allocated is properly accounted for and applied in the furtherance of Bòrd na Gàidhlig objectives. To ensure that the arrangements surrounding the managements of public funds entrusted to external organisations are robust and accords with best public sector practice, the Bòrd has implemented a programme of financial governance reviews of all main organisations funded by Bòrd na Gàidhlig.

The Bòrd's communications, internal and external, continue to be strengthened through the delivery of the organisation's Communications Strategy. Last year saw a lessening in the amount of negative comment about the Gaelic Language in the media while awareness of Bòrd na Gàidhlig's role grew through proactive dissemination of news stories to press and other media outlets.

Our profile across social media continues to grow on a daily basis, helped by the creation of a Bòrd na Gàidhlig Twitter account. To date, through the Bòrd na Gàidhlig website, Facebook and Twitter an approximate audience of 27,000 is reached on a weekly basis.



Às dèidh dha mar a shoirbhich leis an iomairt follaiseachd a rinneadh ann an 2011/2012 airson foghlam Gàidhlig, tha sinn am-bliadhna, ann an co-bhuinn ris an Sgioba Foghlaim, air iomairt margaidheachd eile a dhealbh agus a chur an sàs a tha a' cur air adhart nam buannachdan a gheibhear bho dà-chànanas - agus sinn ag amas air 4 Ùghdarrasan Ionadail far an gabhadh an àireamh de sgoilearan ann am foghlam tron Ghàidhlig a mheudachadh gun a bhith cur cus uallaich air an t-siostam mar a tha e an-dràsta.

Gus taic a chumail ris an amas leantainneach aig a' Bhòrd airson tidsearan Gàidhlig a thrusadh, rinn sinn 4 sanasan telebhisein a chaidh a sgaoileadh air STV agus air a' Chluicheadair STV. Rinn an iomairt 10 latha sanasachd nach beag air teagasg Gàidhlig mar dhreuchd agus ri linn sin thadhail barrachd dhaoine air làrach-lìn a' Bhùird agus a cho-làrach, teagasg.com. Chunnaic còrr is 1.5m neach na sanasan.

Ann a bhith a' cur an gnìomh ar Ro-innleachd Conaltraidh, cumaidh sinn oirnn a' togail air na nithean a shoirbhich ann an 2012/2013, agus obraichidh sinn còmhla ri buidhnean eile gus margaidheachd a dhèanamh air feadh na h-Alba air na buannachdan a gheibhear bho fhoghlam tron Ghàidhlig.

Fo Achd Saorsa an Fhiosrachaidh (Alba) 2002, feumaidh Bòrd na Gàidhlig iarrrtas sam bith airson fiosrachadh a fhreagairt. Rè na bliadhna, dhèilig sinn ri 26 iarrrtasan airson fiosrachadh. Tha Bòrd na Gàidhlig a' cumail ris an Sgeama Foillseachaidh Choileanta a dh'fhoillsich Coimiseanair Fiosrachaidh na h-Alba agus seallaidh sinn nas urrainn dhuinn de dh'fhiosrachadh air ar làraichean-lìn.

Chithear tuilleadh atharraichean aig Bòrd na Gàidhlig sa bhliadhna a tha romhainn. Bidh sinn a' cur an sàs Siostam Riaghladh Chlàran gus cumail ri riatanasan Achd nan Clàran Poblach (Alba) 2011, agus nì sinn cinnteach gun cùm sinn ri riatanasan laghail agus gun cuir sinn barrachd shàr mhodhan-obrach an sàs sa bhuidhinn. Bidh sinn cuideachd a' cur an sàs seirbheis cho-roinnte eile còmhla ri siostam ionmhais Riaghaltas na h-Alba. Bheir na h-atharraichean seo crathadh mòr air obair ionmhasail làitheil a' Bhùird agus bheir iad piseach air riaghladh corporra agus rianan ionmhasail. A thaobh conaltraidh, cumaidh sinn oirnn a' togail air na nithean a shoirbhich ann an 2012/2013 agus bidh sinn cuideachd daonnan a' lorg dhòighean ùra is innleachdail gus Gàidhlig is foghlam tron Ghàidhlig a chur air adhart ann an Alba.

Following on from the success of the 2011/2012 Gaelic educational promotional campaign we have this year, in collaboration with the Education team, developed and designed another marketing campaign promoting the benefits of bilingualism – targeting 4 Local Authority areas where the growth of numbers of pupils accessing Gaelic-medium education is achievable without putting strain on the current system.

To support the Bòrd's ongoing commitment to the recruitment of Gaelic teachers, we produced 4 television adverts which were aired on STV as well as the STV Player. The 10 day campaign significantly increased the profile of Gaelic teaching as a career and raised the traffic to Bòrd na Gàidhlig's website and sister website, teagasg.com. The adverts reached an audience of over 1.5 million.

In delivering our Communications Strategy, we will continue to build upon the successes of 2012/2013 while working with other organisations in successfully marketing the benefits of Gaelic-medium education across Scotland.

Under the Freedom of Information (Scotland) Act 2002, Bòrd na Gàidhlig must respond to appropriate requests for information. In the course of the year, we received and responded to 26 enquiries for information. Bòrd na Gàidhlig continues to follow the Model Publication Scheme produced by the Scottish Information Commissioner and makes available as much information as possible through our website.

The year ahead will be another year of change for Bòrd na Gàidhlig. We will be rolling out a Records Management system to meet the requirements of the Public Records (Scotland) Act 2011 while also ensuring we meet legal requirements and further align the organisation with best practice methods. We will also be moving to another shared service with the Scottish Government's finance system. The introduction of these changes will fundamentally change the day-to-day financial operations of the Bòrd and will enhance the corporate governance and financial controls. In terms of communications we will continue to build and expand upon the successes seen in 2012/2013 while constantly looking for new and innovative ways to promote Gaelic and Gaelic-medium education across Scotland.

Adhbhar ar n-Obrach

Our Remit

Ar lèirsinn

- Gun seas a' Ghàidhlig mar chànan brìghmhor is neartmhor agus i air a cleachdadh barrachd is i a' faighinn spèis ann an Alba an latha an-diugh sa bheil iomadh cultar is cànan

Our vision

- A sustainable future for Gaelic as a healthy, vibrant language, increasingly used and respected in a modern, multicultural and multilingual Scotland

Adhbhar ar n-obrach

- Gàidhlig a chur air adhart agus a cor a leasachadh
- An àireamh de luchd-labhairt na Gàidhlig agus na cothroman a th' ann do dhaoine an cànan a chleachdadh a chur am meud
- Comhairle a thoirt do Mhinistearan na h-Alba, buidhnean poblach agus daoine eile a tha coileanadh dhleastanasan poblach mu chùisean co-cheangailte ri cànan, foghlam is cultar na Gàidhlig

Our remit

- To promote and develop the Gaelic language
- Increase the numbers of Gaelic speakers and expand the range of opportunities for people to use the language
- Advise 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

Ar prìomhachasan

Cor na Gàidhlig a leasachadh sna roinnean a na leanas:

- An Dachaigh agus na Tràth-bhliadhnaichean
- Sgoiltean & Tidsaran
- Foghlam Seach-Sgoile
- Coimhearsnachdan
- An t-Àite-obrach
- Na h-Ealain & na Meadhanan
- Dualchas agus Turasachd
- Leasachadh Corpais

Our priorities

Gaelic development in:

- Home and Early Years
- Schools & Teachers
- Post School Education
- Communities
- The Workplace
- Arts & Media
- Heritage and Tourism
- Corpus development

Ar modhan obrach

- Aon bhuidheann – a' tarraing air an aon ràmh
- Fàs is Feabhas
- A' cosg airgead le ciall
- Eòlas, Rannsachadh & Conaltradh
- Deagh riaghladh corporra
- Innleachd

Our approach

- One Organisation - we work together
- Growth and Improvement
- Value for money
- Knowledge, Research & Communication
- Good corporate governance
- Innovation

Prìomh Chomharran Coileanaidh

Key Performance Indicators

Prìomh Chomharran Coileanaidh Key Performance Indicators	Toradh Outcome	
<p>Iomairt ionadail, roinneil agus nàiseanta air a cur an gnìomh, a tha cur air adhart nam buannachdan bho dà-chànanas agus FtG</p> <p>A national, regional, and local campaign implemented promoting the benefits of bilingualism and GME</p>	<p>Air a choileanadh: Chaidh iomairt sanasachd a chur an gnìomh an Alba. Cuideachd rinneadh conaltradh ri grunn bhuidhnean, agus ùghdarrasan ionadail is buidhnean phàrant nam measg, gus na buannachdan bho dà-chànanas is FtG a chur air adhart.</p> <p>Objective met: Scottish wide advertising campaign implemented, in addition to engagement with a variety of groups including local authorities and parental groups to promote the benefits of bilingualism and GME.</p>	
<p>An àireamh de chloinn a tha dol gu foghlam thràth-bhliadhnaichean tron Ghàidhlig a mheudachadh</p> <p>Increased number of children entering Gaelic-medium early years education</p>	<p>Air a choileanadh: Bha àrdachadh de 16% san àireimh de chloinn a tha ann am Foghlam Gàidhlig aois 3-5.</p> <p>Objective met: 16% increase in number of children in Gaelic Education for 3-5 age.</p>	
<p>Àrdachadh sa cheud san àireimh de chloinn a' tòiseachadh air P1 ann am Foghlam Gàidhlig</p> <p>An increased percentage of P.1 enrolment entering Gaelic-medium education</p>	<p>Air a choileanadh: Bha àrdachadh de 6% san àireimh a' tòiseachadh air P1 ann am Foghlam tron Ghàidhlig ann an 2012-13.</p> <p>Objective met: 6% increase in 2012-13 P.1 enrolment entering Gaelic-medium education.</p>	
<p>Cùrsa cànanain a chruthachadh a bheir na comasan do luchd-teagaisg gus gluasad gu Foghlam tron Ghàidhlig</p> <p>Language learning course developed to enable teachers to transfer to Gaelic-medium education</p>	<p>Air a choileanadh: Chaidh trì seachdainean bogaidh a chumail do luchd-teagaisg.</p> <p>Objective met: Three Gaelic language immersion weeks for teachers held.</p>	
<p>Lìonra cheannardan-sgoile a stèidheachadh</p> <p>Head teachers network is established</p>	<p>Air a choileanadh: Chaidh lìonra cheannardan-sgoile a stèidheachadh, agus chaidh coinneamhan a chumail ann an Glaschu is Inbhir Nis.</p> <p>Objective met: Head teachers network established, with meetings held in Glasgow and Inverness.</p>	

Prìomh Chomharran Coileanadh Key Performance Indicators	Toradh Outcome	
<p>Dèan conaltradh ri oilthighean freagarrach mu bhith cruthachadh chùrsaichean ùra ann an Ciad Fhoghlam Luchd-teagaisg (ITE)</p> <p>Engaged with relevant universities to develop new Initial Teacher Education (ITE) provision</p>	<p>Air a choileanadh: Rinneadh conaltradh ris na h-oilthighean freagarrach tron Bhuidheann-obrach airson Foghlam Luchd-teagaisg Gàidhlig agus chaidh cùrsa ùr a stèidheachadh aig OGE. Rinneadh conaltradh ris a' Bhuidheann-stiùiridh Nàiseanta airson Foghlam Gàidhlig gus dreach cùrsa bogaidh Gàidhlig a chruthachadh airson luchd-teagaisg a tha ag iarraidh gluasad bho theagasg tron Bheurla gu teagasg tron Ghàidhlig.</p> <p>Objective met: Engaged with relevant universities through the Gaelic Teacher Education Working Group and new course established at UHI . Engaged with National Gaelic Education Steering Group to develop the specification for the development of the Gaelic language immersion course for teachers interested in transferring from English-medium to Gaelic-medium education.</p>	
<p>Àrdachadh san àireimh de dh'ìnbhich a tha ag ionnsachadh Gàidhlig</p> <p>Increased number of adults undertaking Gaelic learning</p>	<p>Air a choileanadh: Bha àrdachadh a-rithist ann an 2012-13 san àireimh de dh'ìnbhich a tha ag ionnsachadh Gàidhlig tro chaochladh dhòighean / mhodhan ionnsachaidh air feadh Alba. Tha am Bòrd an dùil rannsachadh a dhèanamh feuch am bi bun-àireamh againn leis an urrainn dhuinn adhartas a thomhas.</p> <p>Objective met: The number of adults undertaking Gaelic learning has continued to increase in 2012-13 right across Scotland and via a variety of learning methods / styles. The Bòrd intends to undertake research to establish an accurate baseline from which future progress can be measured.</p>	
<p>Crìochnaich suirbhìdh air goireasan litearrachd Gàidhlig do dh'ìnbhich agus air cùrsaichean a tha rim faotainn</p> <p>Completion of survey of Gaelic adult literacy resources and courses available</p>	<p>Air a choileanadh gu ìre: Thathar air a bhith ag obair air LearnGaelic.net a stèidheachadh mar phrìomh àite airson goireasan ionnsachaidh Gàidhlig agus cùrsaichean, nam measg sin an fheadhainn a tha ag amas air piseach a thoirt air litearrachd am measg ìnbhich. Tha tuilleadh obrach a dhìth san raon seo gus comharrachadh dè tha fhathast a dhìth agus gus goireasan eile a chruthachadh.</p> <p>Objective partially met: The development of LearnGaelic.net as a "one-stop" shop for Gaelic learning resources and courses has continued, including those aimed at improving adult literacy. More work is required in this area to identify gaps in provision and develop additional resources.</p>	
<p>Seiminearan air an cur air dòigh agus planaichean gnìomha ionadail air an cruthachadh anns gach tè de na sgìrean aig na h-ochd Iomairtean Gàidhlig gus bun-mheasadh a dhèanamh air na feumalachdan sònraichte aca a thaobh leasachadh na Gàidhlig</p> <p>Seminars organised, and local action plans developed, in each of the 8 Iomairtean Gaidhlig areas to benchmark their specific Gaelic development needs</p>	<p>Air a choileanadh: Chùm am Bòrd, ann an co-bhuinn ri Comunn na Gàidhlig, coinneamhan le gach buidheann Iomairt air feadh na dùthcha. Tha plana ionadail aig gach Iomairt, ach tro na coinneamhan seo bha cothrom air leth ann ceistean cudromach a bha air èirigh gu h-ionadail a chomharrachadh agus dòighean a mholadh gus dèiligeadh riutha.</p> <p>Objective met: The Bòrd, in conjunction with Comunn na Gàidhlig, held meetings with each of the Iomairt groups across the country. All Iomairtean have an existing local plan, but these meetings provided an excellent opportunity to identify key local issues and outline steps to overcome these.</p>	

Prìomh Chomharran Coileanadh Key Performance Indicators	Toradh Outcome	
<p>Modalan trèanaidh fa leth ann an Leasachadh Choimhearsnachdan Gàidhlig air an cruthachadh airson Coimhearsnachdan Dùthchail, Coimhearsnachdan Baile, Planadh Cànan Coimhearsnachd agus cothroman trèanaidh co-cheangailte</p> <p>Separate Gaelic Community Development training modules developed for Rural communities, Urban Communities and Community Language Planning and associated training opportunities</p>	<p>Air a choileanadh: Rinn Sabhal Mòr Ostaig agus Oilthigh Obar Dheathain rannsachadh às leth a' Bhùird, feuch dè na feumalachdan a bh' aig luchd-obrach a bha an sàs ann an Leasachadh Choimhearsnachdan Gàidhlig a thaobh Leasachadh Dreuchdail Leantainneach (LDL). Chaidh beachdachadh an uair sin air dè na cùrsaichean a bh' ann mu thràth agus dè bha fhathast a dhith. Leis an eòlas seo, tha am Bòrd an dùil trèanadh LDL a chur air dòigh airson grunn sgilean cudromach a nì feum don roinn seo.</p> <p>Objective met: Sabhal Mòr Ostaig and the University of Aberdeen undertook research on behalf of the Bòrd, to ascertain the CPD requirements of staff involved across the Gaelic community development sector. This was then compared to existing courses and gaps in provision identified. With this knowledge, the Bòrd intends to organise CPD training in a range of key skills for the benefit of the sector.</p>	
<p>Sgeama Nàiseanta a chruthachadh a nì e nas fhasa luchd-labhairt na Gàidhlig a chomharrachadh aig a bheil diofar chomasan ann an àiteachan-obrach</p> <p>A National Scheme developed to ease the identification of Gaelic speakers of differing abilities within workplaces.</p>	<p>Air a choileanadh: Tha am Bòrd air a bhith ag obair gu dlùth còmhla ri Sabhal Mòr Ostaig ann a bhith stèidheachadh a' phròiseict "Connect-G", a fhuair sùim maoineachaidh a bharrachd nach beag bhon Roinn Eòrpa. Bidh grunn iomairtean ann an Alba agus Èirinn an sàs sa phròiseact agus 's e a tha air a chùl an cothrom a ghabhail sgeama mu Ghàidhlig san àite-obrach a chruthachadh.</p> <p>Objective met: The Bòrd has been working closely with Sabhal Mòr Ostaig in the development of the "Connect-G" project, which has secured significant additional European funding. This project will involve a variety of enterprises in Scotland and Ireland and it is the intention to capitalise on this opportunity to develop a Gaelic in the workplace scheme.</p>	
<p>Sgeama Dhuaisean Nàiseanta air a chur air dòigh gus aithne a thoirt do dheagh cleachdadh agus/no adhartas a thaobh cleachdadh na Gàidhlig agus/no leasachadh na Gàidhlig anns an àite-obrach</p> <p>A National awards scheme developed to acknowledge good practice and/or progress with regards to Gaelic use and/or development in the workplace</p>	<p>Cha deach a choileanadh: Cha deach am pròiseact seo adhartachadh am-bliadhna mar a bhathar an dòchas. Tha còmhraidhean a' dol air adhart an-dràsta airson prògram Dhuaisean Nàiseanta don Ghàidhlig a chur air bhonn, agus dh'fhaodadh sin aithne a thoirt do na cleachdaidhean as fheàrr san àite-obrach.</p> <p>Objective not met: This project has not been progressed this year as hoped. Discussions are currently on-going with regards the establishment of a National Awards programme for Gaelic, which may include recognition of best practice in the workplace.</p>	

Prìomh Chomharran Coileanadh Key Performance Indicators	Toradh Outcome	
<p>Plana airson Dràma Gàidhlig air a stèidheachadh le aonta bho Fhòram NGAS agus buidheann roinn na dràma Gàidhlig</p> <p>A Gaelic Drama plan established, with agreement from the NGAS Forum and the Gaelic drama sector group</p>	<p>Air a choileanadh: Chaidh Plana airson Dràma Gàidhlig a chruthachadh le fòram NGAS (Bòrd na Gàidhlig, Alba Chruthachail, IGE, MG ALBA, Riaghaltas na h-Alba agus COSLA) còmhla ri riochdairean bho roinn dràma na Gàidhlig. Tha am plana seo a-nis ga chur an gnìomh, le taic ga thoirt do chòig bhuidhnean dràma coimhearsnachd air feadh Alba.</p> <p>Objective met: A Gaelic Drama plan was developed by the NGAS Forum (Bòrd na Gàidhlig, Creative Scotland, HIE, MG ALBA, BBC ALBA, Scottish Government and COSLA) alongside representatives of the Gaelic drama sector. This plan is now being implemented, with support for 5 new community drama groups across Scotland.</p>	
<p>Meòrachan Còrdaidh air aontachadh le MG ALBA</p> <p>Memorandum of Understanding agreed with MG ALBA</p>	<p>Air a choileanadh: Chaidh Meòrachan Còrdaidh a shoidhnigeadh eadar Bòrd na Gàidhlig agus MG ALBA, agus tha luchd-stiùiridh nan dà bhuidhne a' cumail orra a' co-obrachadh le chèile</p> <p>Objective met: Memorandum of Understanding signed between Bòrd na Gàidhlig and MG ALBA, and ongoing collaboration between the management of the two organisations.</p>	
<p>Air dèanamh cinnteach gu bheil geallaidhean anns a h-uile Plana Gàidhlig a chaidh aontachadh airson taic a thoirt do dh'iomairtean Turasachd agus Dualchas Gàidhlig.</p> <p>Ensured that all agreed Gaelic Language Plans have commitments to support Gaelic Heritage and Tourism initiatives.</p>	<p>Air a choileanadh: Tha dearbhadh air an taic a tha ann airson iomairtean Dualchais agus Turasachd nam pàirt den mhodh-measaidh airson Planaichean Gàidhlig. Chaidh 17 planaichean ùra agus 3 a bha air an ath-ùrachadh aontachadh leis a' Bhòrd ann an 2012-13.</p> <p>Objective met: Evidence of support for Heritage and Tourism initiatives are part of the assessment process for Gaelic Language Plans. A total of 17 new and 3 renewed plans was agreed by the Bòrd in 2012-13.</p>	
<p>Taic a chumail ri buidhnean Eachdraidh Ionadail ann an coimhearsnachd sam bith far a bheil comasan ann an Gàidhlig aig 20% no barrachd den t-sluagh (stèidhichte air figearan cunntas-sluaigh 2001).</p> <p>Engagement with Local History groups in all communities where 20% or more have Gaelic abilities (based on the 2001 census figures).</p>	<p>Air a choileanadh gu ìre: Tha am Bòrd a' toirt taic bhliadhnail do Thobar an Dualchais agus tha iadsan ag obair còmhla ri grunn Chomainn Eachdraidh air feadh Alba. Tha am Bòrd a' toirt fa-near an obair chudromach a tha na buidhnean sin a' dèanamh agus cumaidh sinn oirnn a' toirt cuideachadh dhaibh.</p> <p>Objective partially met: The Bòrd provides annual support for Tobar an Dualchais, who in turn work with a number of Comunn Eachdraidh across Scotland. The Bòrd recognises the important work that these groups do and will continue to grow engagement.</p>	

Prìomh Chomharran Coileanaidh Key Performance Indicators	Toradh Outcome
<p>Pannal Leasachaidh Corpais ùghdarrasail air a stèidheachadh ron Dùbhlachd 2012</p> <p>An authoritative Corpus Development Panel established by December 2012</p>	<p>Air a choileanadh: Às dèidh stiùireadh fhaighinn bho phannal de eòlaichean, tha am Bòrd air SOILLSE a bharantachadh airson Plana Leasachadh Corpais ullachadh. Tha dùil gum bi e deiseil san Dùbhlachd 2013. Cumaidh am pannal a' coinneachadh airson sùil a chumail air a' phròiseact gus an tig e gu crìoch.</p> <p>Objective met: The Bòrd through guidance provided by an expert panel, has commissioned SOILLSE to develop a Corpus Development Plan, which is due for completion in December 2013. The panel will continue to meet to supervise the project to completion.</p>
<p>Gum bi na Planaichean Gàidhlig Reachdail uile a chaidh aontachadh a' cleachdadh Gnàthachas Litreachaidh na Gàidhlig (GLG) agus com-pàirteachas comhairleachaidh Ainmean Àite na h-Alba</p> <p>All approved Statutory Gaelic Language Plans in 2012/2013 committed to employ the use of Gaelic Orthographic Conventions (GOC) and Ainmean-Aite na h-Alba advisory partnership</p>	<p>Air a choileanadh: Uile-gu-lèir, chaidh 17 planaichean ùra agus 3 air an ùrachadh aontachadh leis a' Bhòrd ann an 2012-13. Tha gach fear dhiubh sin a' dèanamh luaidh air a bhith a' cur GLG agus Ainmean Àite na h-Alba gu feum.</p> <p>Objective met: A total of 17 new and 3 renewed plans was agreed by the Bòrd in 2012-13. All of these plans make reference to the employment of GOC and Ainmean-Aite na h-Alba.</p>
<p>Sìostam rianachd coileanaidh air a chur air stèidh ùir</p> <p>Re-structured regime of performance management</p>	<p>Air a choileanadh: Tha Riaghladh Corporra nas làidire ann, poileasaidhean corporra ùra air an cur an gnìomh, agus plana trèanaidh air a thoirt gu buil.</p> <p>Objective met: Strengthened Corporate Governance in place, introduction of new corporate policies, and training plan implemented.</p>
<p>Feabhas air seirbheisean a thaobh gnìomhan stiùiridh ionmhasail</p> <p>Improved services in financial management functions</p>	<p>Air a choileanadh: Tha stiùireadh ionmhasail agus modhan-sgrùdaidh nas làidire ann, agus gearraidhean cudromach ann an cosgaisean mar phàirt den Ath-Sgrùdadh air an Luach as Fheàrr agus Cosgaisean Làitheil.</p> <p>Objective met: Enhanced financial control and monitoring in place, and significant efficiencies made as part of Best Value Review of Running Costs.</p>

- Dhearbh ath-sgrùdadh a rinn an t-In-sgrùdair air coileanadh cur an gnìomh a' Phlana Chorporra gun deach 95% de na Prìomh Chomharran Coileanaidh (PCC) a chur an gnìomh no bhathar ag obair orra. Às na 20 gnìomhan co-cheangailte ri PCC, tha aon PCC nach deach a chur an gnìomh, tha dhà a chaidh a chur an gnìomh gu ìre agus tha 17 ann (85%) far an deach an ceann-uidhe a choileanadh. Thug an t-In-sgrùdair cuideachd iomradh air mar a bha na trì roinnean taobh a-staigh Bhòrd na Gàidhlig ag obair còmhla air cur an gnìomh Prìomh Chomharran Coileanaidh agus e follaiseach gun robh na roinnean ag obair gu dlùth còmhla agus a' toirt taic dha chèile.
- A review by the Internal Auditor on delivery performance of the Corporate Plan has confirmed 95% of KPI's have either been delivered or are in progress. Out of 20 KPI actions, there is one undelivered KPI, 2 partially delivered and 17 (85%) where the objective has been met. The Internal Auditor has also commented on the extent to which the three departments within Bòrd na Gàidhlig work together on delivering KPI's with evidence of close co-operation and support between departments.

BÒRD NA
GÀIDHLIG



AITHISG AGUS CUNNTASAN

DEIREADH BLIADHNA 31 MÁRT 2013

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2013

Clàr-innse

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Aithris a' Bhùird Stiùiridh Management Commentary

Tha Bòrd na Gàidhlig a' foillseachadh na h-aithisge bliadhnail agus nan cunntasan againn airson na bliadhna 1 Giblean 2012 gu 31 Màrt 2013. Chaidh na cunntasan ullachadh ann an cruth a tha a rèir stiùireadh a fhuaras bho Mhinistearan na h-Alba agus sin a' cumail ri Earrainn 8 de Achd na Gàidhlig (Alba) 2005.

Bòrd na Gàidhlig presents its annual report and accounts for the year from 1 April 2012 to 31 March 2013. 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.

Fiosrachadh mun Reachdas Statutory Background

'S e Buidheann Phoblach Neo-roinneil a th' ann am Bòrd na Gàidhlig, a chaidh a stèidheachadh fo Achd na Gàidhlig (Alba) 2005, a tha tro Mhinistearan cunntachail do Phàrlamaid na h-Alba.

Bòrd na Gàidhlig is an executive Non-Departmental Public Body, established under the Gaelic Language (Scotland) Act 2005, responsible through Ministers to the Scottish Government.

Prìomh Obair

Principal Activities

'S e prìomh obair Bhòrd na Gàidhlig:

- (a) a' cur air adhart, agus a' cuideachadh le bhith cur air adhart —
 - cleachdadh na Gàidhlig agus tuigse air a' Ghàidhlig; agus
 - foghlam Gàidhlig agus cultar na Gàidhlig,
- (b) a' toirt comhairle (nuair a thèid iarraidh oirnn no nuair a tha sinn ga mheas iomchaidh) do Mhinistearan na h-Alba, buidhnean poblach agus daoine eile le dleasan poblach mu chùisean co-cheangailte ri Gàidhlig, foghlam Gàidhlig agus cultar na Gàidhlig,
- (c) a' toirt comhairle (nuair a thèid iarraidh oirnn) do dhaoine eile mu chùisean co-cheangailte ri Gàidhlig, foghlam Gàidhlig agus cultar na Gàidhlig,
- (d) a' cumail sùil air, agus a' dèanamh aithris do Mhinistearan na h-Alba mu dheidhinn, mar a choileanar Cairt Eòrpach nam Mion-chànanan (5 Samhain 1992) a thaobh na Gàidhlig.

Bithear a' coileanadh nan dleasan a th' aig Bòrd na Gàidhlig leis an amas gun tèid inbhe na Gàidhlig a ghleidheadh mar chànan oifigeil ann an Alba a tha a' dleasadh spèis a tha co-ionann ris a' Bheurla tro bhith —

- 1) a' meudachadh na h-àireimh de dhaoine as urrainn Gàidhlig a chleachdadh agus a thuigsinn,
- 2) a' brosnachadh cleachdadh na Gàidhlig agus tuigse air a' Ghàidhlig, agus
- 3) a' cuideachadh le bhith a' toirt cothrom do dhaoine air a' Ghàidhlig 's a cultar 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

SEALLADH FARSAING AIR A' BHLIADHNA

Tha Leabhran an Riaghaltais airson Aithisgean Ionmhasail (*FReM 2012/13*) a dh'fhoillsich Roinn Ionmhais na Banrigh a' sealltainn a' chrutha sam bu chòir cunntasan bliadhna a bhith nochdadh. Tha an Tabhartas gus Cuideachadh ("GIA") air a ghabhail a-staigh mar phàirt den Chùl-stòr Choitcheann a chìthear san Aithris air Atharraichean ann an Earrainnean Luchd-pàighidh Chisean an àite a bhith san Aithris air Caiteachas Iomlan Lom airson na bliadhna. Tha gach sùim eile a tha fo teachd-a-steach no caiteachas a' nochdadh san Aithris air Caiteachas Iomlan Lom.

Tha Bòrd na Gàidhlig a' dèanamh aithris air fo-chosg lom de £5,000 mu choinneamh an Tabhartais gus Cuideachadh a fhuaras bho Riaghaltas na h-Alba. Dh'èirich seo ri linn fo-chosg de £26,000 am Maoin Buileachaidh Achd na Gàidhlig agus tar-chosg de £1,000 airson cosgaisean ruith agus £20,000 airson Leasachaidhean Gàidhlig.

Bha na prìomh chosgaisean obrachaidh sa bhliadhna, stèidhichte air teachd-a-steach is caiteachas, ag èirigh bho Leasachaidhean Gàidhlig £2.749m, Leasachaidhean Foghlaim £1.158m, Leasachaidhean Corporra £0.060m agus am Plana Cànan Nàiseanta Gàidhlig £0.223m.

Am measg nan suimeannan eile a chosg am Bòrd bha cìsean Buill a' Bhùird £0.066m (2012 - £0.076m), Cosgaisean Luchd-obrach £0.899m (2012 - £0.860m) agus Cosgaisean Ruith na h-Oifis £0.225m (2012 - £0.198m). B' e a' chosgais a thaobh call luach airson na bliadhna £0.027m (2012 - £0.029m). Dh'èirich cosgais de £0.042m ri linn obair chàraidh a bha dhìth nuair a chaidh stad a chur air a' chùmhnannt màil airson Oifisean an Daraich a bha na prìomh oifis do Bhòrd na Gàidhlig mus do ghluais sinn gu Taigh a' Ghlinne Mhòir.

Tha an aithris air an t-suidheachadh ionmhasail a' sealltainn fèicheanasan lom de £0.182m (2012 - so-mhaoin lom luach £0.25m). Tha seo air obrachadh a-mach le bhith a' toirt air falbh a' challa ann an Cùl-stòr nam Peinseanan (£0.337m) (2012 - (£0.353m) bhon chòrr sa Chùl-stòr Choitcheann £0.155m (2011 - £0.378m). Ged a tha na h-aithrisean ionmhasail seo a' dèanamh aithris air an t-suidheachadh a thaobh fèicheanasan lom, chaidh an ullachadh le dùil gun cum a' bhuidheann a' dol agus sin a' cumail ri Leabhran an Riaghaltais airson Aithrisean Ionmhasail. Faicibh duilleag 67 airson a' phoileasaidh cunntasachd airson buidheann a tha cumail a' dol.

OVERVIEW OF THE YEAR

The Government Financial Reporting Manual (*FReM 2012/13*) 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 Changes in Taxpayers' Equity rather than included in the Statement of Comprehensive net Expenditure. All other income and all expenditure is included in the Statement of Comprehensive Net Expenditure.

Bòrd na Gàidhlig reports a net cash under spend of £5,000 against the Scottish Government's Grant-in Aid allocation. This net underspend arose as a result of a £26,000 underspend on the Gaelic Language Act Implementation Fund and overspends of £1,000 and £20,000 on running costs and Gaelic Development respectively.

On an income and expenditure basis the main operational costs incurred during the year related to Gaelic Development £2.749m, Education Development £1.158m, Corporate Development £0.060m and the National Gaelic Language Plan £0.223m.

Other expenditure by the Bòrd included Bòrd Member fees £0.066m (2012 - £0.076m), Staff Costs £0.899m (2012 - £0.860m) and Office Running Costs £0.225m (2012 - £0.198m). Depreciation charged in the year was £0.027m (2012 - £0.029m). Expenditure of £0.042m was incurred on dilapidations that arose from terminating the lease on Darach House which was Bòrd na Gàidhlig's main office before moving to Great Glen House.

The statement of financial position shows net liabilities of £0.182m (2012 - net assets of £0.25m). This comprises the balance in the General Reserve £0.155m (2011 - £0.378m) less the deficit on the Pension Reserve (£0.337m) (2012 - (£0.353m)). These financial statements, although reporting a net liabilities position have been prepared on a going concern basis which is in accordance with the Government's Financial Reporting Manual. See page 67 for accounting policy on going concern.

Chaidh an call ann an Cùl-stòr nam Peinseanan a lùghdachadh £0.016m seach gun robh am meudachadh air dleastanas buannachdail an sgeama (bho £1.386m gu £1.656m) nas lugha na am meudachadh a chunnacas ann an luach cothromach so-mhaoin an sgeama bho £1.033m gu £1.319m.

MAOINEACHADH

Tha an stiùireadh bho Roinn an Ionmhais ag iarraidh air buidhnean poblach neo-roinneil Tabhartasan gus Cuideachadh a shealltainn mar airgead maoineachaidh a bheirear gu dìreach chun a' Chùl-stòir Choitcheann san aithris air an t-suidheachadh ionmhasail. B' e an GIA a fhuaras am-bliadhna £5,156,000 (2012 - £5,150,000). Chaidh an t-sùim air fad a fhuaras a tharraing a-nuas mar airgead tron bhliadhna.

TARGAIDEAN NA ROINNE A BHEIR ÙGH DARRAS DHUINN

Tha dùil ann gun cum Bòrd na Gàidhlig rian air a' bhuidseat aige, a' gabhail a-steach GIA agus teachd-a-steach eile, a rèir a' Mheòrachain Ionmhasail agus Leabhran Ionmhas Poblach na h-Alba. Thathar an dùil gun dèan Bòrd na Gàidhlig cinnteach, a' gabhail aon bhliadhna còmhla ri tèile, gum bi teachd-a-steach bhon Tabhartas gus Cuideachadh co-ionann ri caiteachas. Bha an caiteachas aig Bòrd na Gàidhlig ann an 2012-13 taobh a-staigh nan crìochan a dh'aontaich Riaghaltas na h-Alba.

GLUASADAN

Aig deireadh na h-ùine-cunntais seo aig Bòrd na Gàidhlig, tha na suimeannan a tha gan cosg a thaobh airgid coltach ris mar a bha iad an-uiridh a thaobh teachd-a-steach is caiteachas. Thathar an dùil gun lean an suidheachadh seo agus sin a' ciallachadh gum feumar rian teann a chumail air a' bhuidseat agus gum feumar dòighean a lorg gus èifeachdas a chur air adhart ma tha sinn a' dol a choileanadh gach ceann-uidhe sa Phlana Chorporra.

The deficit on the Pension Reserve has decreased by £0.016m due to the increase in the scheme's benefit obligation from £1.386m to £1.656m being less than the increase in the fair value of scheme's assets from £1.033m to £1.319m.

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 £5,156,000 (2012 - £5,150,000). 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 matches outgoings in cash terms. Bòrd na Gàidhlig expenditure in 2012-13 was within the allocation approved by Scottish Government.

TRENDS

At the end of this accounting period for Bòrd na Gàidhlig, the spend profile in cash terms is similar to the previous year in both income and expenditure. This trend is expected to continue going forward which will mean a requirement for continuing tight budget management coupled with a drive to identify efficiencies if the full programme of Corporate Plan objectives are to be delivered.

Seilbhean Calpa na Bliadhna Capital Investments in Year

Cha do chuir Bòrd na Gàidhlig airgead (2012- £43,130) an seilbh so-mhaoin shuidhichte sa bhliadhna seo.
Bòrd na Gàidhlig invested £Nil (2012- £43,130) in fixed assets during the year.

	2013 £	2012 £	
Uidheamachd Oifis	0	6,240	Office Equipment
Uidheam is Àirneis	0	426	Fixtures and Fittings
Uidheamachd Coimpiutaireachd	0	36,464	Computer Equipment

Tiodhlacan agus Tabhartasan Carthannach Gifts and Charitable Donations

Cha deach gin a thiodhlacan no tabhartasan carthannach a thoirt do Bhòrd na Gàidhlig sa bhliadhna seo (2012 – cha robh gin).

There have been no gifts or charitable donations made to Bòrd na Gàidhlig for the year (2012 – Nil).

Call, Suimeannan Sònraichte agus Dubhadh Às Losses, Special Payments and Write Offs

Cha robh call, suimeannan sònraichte no dubhadh às ann am bliadhna seo (2012 - cha robh gin).

There were no losses, special payments, or write offs in the year (2012 Nil).

Tachartasan Co-cheangailte ri Dàta Pearsanta Personal Data Related Incidents

Cha robh gin a thachartasan ann co-cheangailte ri dàta pearsanta rè na bliadhna (2012 – cha robh gin).

There were no personal data related incidents during the year (2012 Nil).

Luchd-obrach Dheth tinn Sickness Absence

Bha daoine dheth tinn sa bhliadhna gu 31 Màrt 2013 airson 250 latha (2012 – 98 làithean), sin 5.11% (2012 – 2.14%) de na làithean a dh'fhaodadh daoine a bhith ag obair.

Sickness absence during the year to 31 March 2013 was 250 days (2012 – 98 days), representing 5.11% (2012 – 2.14%) of the total number of working days.

Poileasaidh Pàighidh airson Luchd-solarachaidh Supplier Payment Policy

Tha e na phoileasaidh aig Bòrd na Gàidhlig gum pàigh sinn gach neach-solarachaidh taobh a-staigh 30 latha obrach bhon a gheibhear am fàirdeal, agus thèid seo innse don luchd-obrach a tha dèiligeadh ri bhith pàigheadh luchd-solarachaidh agus ma dh'iarraas iad, thèid seo innse do luchd-solarachaidh. Bidh Bòrd na Gàidhlig a' coileanadh nan riathanasan a tha Riaghaltas na h-Alba air a stèidheachadh a thaobh a bhith pàigheadh chompanaidhean beaga, sin gum bithear ag amas air am pàigheadh taobh a-staigh 10 latha. B' e an ùine a thug e dhuinn sa chumantas luchd-fiach a phàigheadh 3.3 latha (2012 – 1.9 latha).

It is Bòrd na Gàidhlig's 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 3.3 days (2012 – 1.9 days).

Targaidean Ionmhasail

Financial Targets

Fhuair Bòrd na Gàidhlig Tabhartas gus Cuideachadh luach £5.156m airson 2012-13 (£5.150m 2011-12) agus sin air a roinn eadar cosgaisean ruith, maoin airson leasachaidhean Gàidhlig agus cur an gnìomh planaichean Gàidhlig.

Bòrd na Gàidhlig received a total Grant-in Aid allocation for 2012-13 of £5.156m (£5.150m 2011-12) split over running costs, funds for Gaelic development and Gaelic language plans implementation.

Feumaidh Bòrd na Gàidhlig obair a rèir chrìochan ionmhasail a thèid a shuidheachadh le Ministearan na h-Alba airson na bliadhna. Ann an 2012-13 b' ann mar seo a bha an suidheachadh:

Bòrd na Gàidhlig is required to operate within the financial allocation determined by Scottish Ministers for the year. In 2012-13 the position was as follows:

Tabhartas gus Cuideachadh	2012-13			Grant-in-Aid
	Na thachair Outturn £m	Aontaichte Allocation £m	Eadar- dhealachadh Variance £m	
Prìomh Thabhartas gus Cuideachadh (cosgaisean ruith)	1.401	1.400	0.001	Core Grant-in-Aid (revenue grant)
Maoineachadh airson Leasachaidhean Gàidhlig	2.636	2.616	0.020	Funds for Gaelic development
Maoin Buileachaidh Achd na Gàidhlig	1.114	1.140	-0.026	Gaelic Language Act Implementation Fund
Iomlan	5.151	5.156	-0.005	Total

Tha an clàr gu h-àrd a' dèanamh aithris air fo-chosg de £5,000 air stèidh airgid mu choinneamh an Tabhartais gus Cuideachadh.

The above table reports an underspend of £5k on a cash basis against the Grant-in Aid allocation.

Tabhartas gus Cuideachadh	2011-12			Grant-in-Aid
	Na thachair Outturn £m	Aontaichte Allocation £m	Eadar- dhealachadh Variance £m	
Prìomh Thabhartas gus Cuideachadh (cosgaisean ruith)	1.328	1.400	-0.072	Core Grant-in-Aid (revenue grant)
Maoineachadh airson Leasachaidhean Gàidhlig	2.516	2.610	-0.094	Funds for Gaelic development
Maoin Buileachaidh Achd na Gàidhlig	1.256	1.140	0.116	Gaelic Language Act Implementation Fund
Iomlan	5.100	5.150	-0.050	Total

Saorsa an Fhiosrachaidh Freedom of Information

Mar bhuidhinn a tha faighinn maoinachadh poblach tha e na amas do Bhòrd na Gàidhlig cumail gu tur ri Achd Saorsa an Fhiosrachaidh (Alba) 2000. Coltach ris a' mhòr-chuid de dh'Ùghdarrasan Poblach ann an Alba, tha Bòrd na Gàidhlig air **Sgeama Foillseachaidh Coileanta**, a dh'fhoillsich Coimiseanair Fiosrachaidh na h-Alba, a chur an sàs.

Ann an 2012/13 fhuair Bòrd na Gàidhlig 26 iarrtasan fo Shaorsa an Fhiosrachaidh.

As a public 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.

In 2012/13 Bòrd na Gàidhlig received 26 Freedom of Information enquiries.

Luchd-obrach a' gabhail Com-pàirt Employee Involvement

Bithear a' cumail fiosrachadh ris an luchd-obrach mun bhuidhinn, ar daoine agus ar n-obair tro dhiofar ghniomhan, mar choinneamhan luchd-obrach a thèid a chumail gu cunbhalach, fios bho na prìomh mhanaidsearan, agus seiminearan is co-labhairtean.

Tha ro-innleachd trèanaidh is leasachaidh aig Bòrd na Gàidhlig airson an luchd-obrach air fad. Tha an ro-innleachd seo a' cur ri bhith coileanadh an amais aig Bòrd na Gàidhlig gun cùm sinn suas agus gun toir sin piseach air buadh ar n-obrach. Bidh an ro-innleachd seo a' gabhail ealla shònraichte ri prìomhachasan Bhòrd na Gàidhlig fhèin, mar a chìtear sa Phlana Chorporra, agus ris na feumalachdan leasachaidh a th' aig gach neach-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.

Dleastanasan Co-ionannachd

Equality Duty

Fo Achd na Co-ionannachd 2010 (Dleastanasan Sònraichte) (Alba) (na Riaghailtean), feumaidh Bòrd na Gàidhlig (am Bòrd) fios fhoillseachadh mu ar n-adhartas gu 30 Giblean 2013 a thaobh a bhith dèanamh dleastanasan co-ionannachd na roinne poblaich nan nì àbhaisteach don bhuidhinn agus a thaobh nam builean a stèidhich a' bhuidheann. Gheibhear an aithisg seo air ar làrach-lìn, www.gaidhlig.org.uk, agus bheir e sealladh farsaing dhuibh air prògram nan iomairtean a tha Bòrd na Gàidhlig an-dràsta ag iarraidh a chur an gnìomh gus co-ionannachd a dhèanamh àbhaisteach.

Na prìomh iomairtean gus co-ionannachd a dhèanamh àbhaisteach:

- Aonta ri poileasaidh co-ionannachd agus prògram de dh'iomairtean gus co-ionannachd a dhèanamh àbhaisteach an obair a' Bhùird;
- A' cruthachadh is a' cur an gnìomh innleachdan gus measadh a dhèanamh air a' bhuidheann a th' aig diofar thaobhan de dh'obair na buidhne air co-ionannachd. Nam measg tha measaidhean buaidhe air co-ionannachd, ath-sgrùdaidhean agus sgrùdaidhean air pàipearan a' Bhùird;
- A' cruthachadh is a' cur an sàs foirmichean-sgrùdaidh co-ionannachd airson luchd-obrach agus daoine a gheibh maoineachadh bhon Bhòrd;
- Aonta ri trèanadh airson a h-uile neach-obrach, ri libhrigeadh ro dheireadh a' chiad ràithe den bhliadhna ionmhais seo;
- Ag ùrachadh chùmhnanntan do dhaoine a bhios a' libhrigeadh seirbheis ann an com-pàirt rinn feuch am bi dleastanasan co-ionannachd gan nochdadh annta;
- Ag ùrachadh nam modhan gearain gus dèiligeadh ri cùisean co-cheangailte ri co-ionannachd chothroman.

Under the Equality Act 2010 (Specific Duties) (Scotland) Regulations (the Regulations) Bòrd na Gàidhlig (the Bòrd) is required to publish progress on mainstreaming the public sector equality duty and the outcomes the organisation has set by 30 April 2013. This report can be found on our website, www.gaidhlig.org.uk, and provides an overview of the programme of mainstreaming initiatives that Bòrd na Gàidhlig is currently working to deliver.

Mainstreaming progress highlights:

- Approval of a new equalities policy and a programme of mainstreaming initiatives by the Bòrd;
- Development and implementation of tools to make assessments of the impact on equality of various organisational activities including equalities impact assessments, reviews and the introduction of checks for papers for the Bòrd;
- Development and implementation of equalities monitoring forms for staff and individuals receiving funding from the Bòrd;
- Agreement of training for all staff, scheduled for delivery before the end of the first quarter of the current financial year;
- Updating contracts for service delivery partners to reflect equalities requirements;
- Updating the complaints procedures to identify issues that may be related to equality of opportunity.

Tha am Bòrd air na builean a leanas a stèidheachadh air a bheil sinn ag amas:

Buil 1

Am measg nan daoine fa leth a gheibh maoinachadh (aig an àm seo, maoinachadh airson trèanadh thidsearan), bidh daoine a tha bho bhuidhnean aig a bheil dìon sònraichte air an riochdachadh chun na h-ìre a bhite a' sùileachadh agus mar a tha an sluagh coitcheann air a riochdachadh.

Buil 2

Bidh sgioba obrach iomadach agus tàlantach le deòin airson an obair aig a' Bhòrd a tha riochdachadh aig gach ìre na coimhearsnachdan iomadach air a bheil sinn a' frithealadh.

Buil 3

Le bhith cleachdadh fiosrachadh, a thèid a chruinneachadh bho bhuidhnean a tha cur Planaichean Gàidhlig a-steach, comharraichidh sinn na prìomh chùisean a tha a' toirt buaidh air daoine a tha fo dhìon sònraichte nuair a tha iad a' faotainn sheirbheisean Gàidhlig air feadh Alba.

Buil 4

Bidh daoine le comas air choreigin sa Ghàidhlig bho earrainnean cinneachail neo-gheal air an riochdachadh mar bu chòir agus mar a tha an sluagh coitcheann air a riochdachadh, anns gach sgìre ann an Alba.

The Bòrd has set the following outcomes to work towards:

Outcome 1

Funding for individuals (currently funding for teacher training) has the same representation from groups with protected characteristics as in the general population.

Outcome 2

The Bòrd will have a diverse, talented and motivated workforce that reflects at all grades the diverse communities being served.

Outcome 3

Using information gathered from other public bodies submitting Gaelic Language Plans, identify key issues facing those with protected characteristics accessing Gaelic services across Scotland.

Outcome 4

Those with some Gaelic ability from non-white ethnic groups will have the same representation as in the general population within their area, in all geographic areas of Scotland.

An Àrainneachd Environmental Matters

'S e prìomh dhleastanas Bhòrd na Gàidhlig a' Ghàidhlig a chur air adhart, agus tha sinn a' dèanamh ar dichill ann an co-bhuinn ri Riaghaltas na h-Alba, muinntir na h-Alba agus na buidhnean Gàidhlig gus piseach a thoirt air cor a' chànain. Nar n-obair tha sinn a' frithealadh air gach ceàrnaidh de dh'Alba agus tha sinn a' cur gu mòr ri cultar agus foghlam na h-Alba. Tha e na amas do Bhòrd na Gàidhlig gach targaid a choileanadh a thaobh na h-àrainneachd agus nì sinn aithris gach bliadhna air a' choileanadh sin.

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.

A' Fastadh Luchd-sgrùdaidh Appointment of Auditors

Fo Achd an Ionmhais Phoblaich is na Cunntalachd (Alba) 2000, thèid luchd-sgrùdaidh Bhòrd na Gàidhlig fhastadh leis an Àrd-neach-sgrùdaidh agus ann an 2011 chaidh Sgrùdadh na h-Alba fhastadh mar an neach-sgrùdaidh bhon taobh a-muigh aig Bòrd na Gàidhlig airson nam bliadhnaichean ionmhais a tha crìochnachadh 2012 - 2016.

Fhuair an luchd-sgrùdaidh pàigheadh luach £12,000 (2012 - £12,600) airson nan seirbheisean sgrùdaidh reachdail a thug iad seachad sa bhliadhna ionmhais 2012-13.

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 £12,000 (2012 - £12,600) in respect of statutory audit services for the financial year 2012-13

A' Foillseachadh Fiosrachadh do Luchd-sgrùdaidh Disclosure of Information to Auditors

Mar an t-Oifigear Cunntachail, cho fad is 's aithne dhomh, chan eil fiosrachadh sam bith ann mu nach eil fios aig luchd-sgrùdaidh a' Bhùird agus còir fios a bhith aca air. Tha mi air gach nì a dhèanamh a bha còir agam a dhèanamh gus dèanamh cinnteach gun robh fios agam air fiosrachadh sam bith a bha còir a bhith air a sgrùdadh agus gus dèanamh cinnteach gun robh fios aig luchd-sgrùdaidh a' Bhùird air an fhiosrachadh sin.

As Accountable Officer, as far as I am aware, there is no relevant audit information of which the Bòrd's auditors are unaware. I have taken all reasonable steps that ought to be taken to make myself aware of any relevant audit information and to establish that the Bòrd's auditors are aware of the information.

Iain A MacAoidh
Ceannard agus an t-Oifigear Cunntachail
17 Ògmhios 2013

John A MacKay
Ceannard and Accountable Officer
17 June 2013

Aithisg Air Tuarastalan Remuneration Report

NEO-SGRÙDAICHTE

Tha Seona NicIllInnein na cathraiche air a' Chomataidh Tuarastail. Tha Iain Caimbeul agus June Ghreumach nam buill den chomataidh.

Bidh a' Chomataidh Tuarastail ag aontachadh ri ìrean pàighidh a rèir Poileasaidh Pàighidh Riaghaltas na h-Alba airson na Roinne Poblach airson Crìochan Pàighidh Luchd-obrach. Bidh a' chomataidh cuideachd a' stèidheachadh mholaidhean airson pàigheadh a tha co-cheangailte ri coileanadh airson luchd-obrach, an sgìoba stiùiridh agus an Ceannard.

Bidh luchd-obrach Bhòrd na Gàidhlig a' faighinn tuarastal tro structar pàighidh le diofar ìrean, a tha stèidhichte air ìrean pàighidh a bhios Riaghaltas na h-Alba a' cur an gnìomh. Tha seo a' toirt dhuinn dòigh chothromach, shoilleir agus sheasmhach leis am faodar mar a ghluaiseas daoine tro na h-ìrean pàighidh a mheasadh, a stèidheachadh agus a riaghladh, agus sin stèidhichte air mar a tha am Bòrd agus luchd-obrach a' coileanadh an cuid dhleastanasan. Tha am Bòrd air an aon stèidh ri Riaghaltas na h-Alba a thaobh cùisean co-cheangailte ri pàigheadh, agus thèid dèiligeadh ri crìochan pàighidh fon phròiseas, "buidhnean nas lugha".

SGRÙDAICHTE

	2013 Iomlan Total £'000	2012 Iomlan Total £'000	
Tuarastal Buill a' Bhùird			Remuneration of Bòrd Members
Tuarastal / Cìsean:			Remuneration / Fees:
Cathraiche Eadar-amail – Ealasaid Nic an t-Saoir (Chrìochnaich a dreuchd eadar-amail air 18 Màrt 2013)	12	7	Interim Cathraiche – Elizabeth McAtear (Interim Appointment ceased 18 March 2013)
Cathraiche – Iain Caimbeul (Chaidh a chur san dreuchd air 4 Màrt 2013) Mar phàirt den £7,000 tha £954 de thuarastal a' Chathraiche.	7	-	Cathraiche – Iain Campbell (Appointed 4 March 2013) Included in the £7,000 is £954 of Cathraiche remuneration.
Buill eile (Ann an 2012 tha £55,622 airson Buill a leig dhiubh an dreuchd ann an 2011/12)	47	69	Other members (2012 amount includes £55,622 in respect of Members' who retired during 2011/12)
	66	76	

UNAUDITED

Shona MacLennan chairs the Remuneration Committee. The committee members are Iain Campbell and June Graham.

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".

AUDITED

BUILL DEN BHÒRD
BÒRD MEMBERS

	Tuarastal Remuneration		
	2013	2012	
	£	£	
Ealasaid Nic an t-Saoir	12,129	6,638	Elizabeth McAtear
Iain Caimbeul	6,661	6,200	Iain Campbell
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 MacLeòid	6,200	6,200	John MacLeod
June Ghreumach	5,683	0	June Graham
Colla Dòmhnallach	5,683	0	Coll MacDonald
Seona NicIllInnein	5,683	0	Shona MacLennan
Coinneach MacNeacail	5,683	0	Kenneth Nicolson
Buill a leig dhiubh an dreuchd ann an 2011/12	0	38,622	Members who retired during 2011/12
	66,322	76,260	

Chan fhaighear peinnean mar phàirt de bhallrachd a' Bhùird.

Bòrd member appointments are not pensionable.

TUARASTAL A' CHATHRAICHE
REMUNERATION OF CATHRAICHE

	2013	2013	2012	2012	
	Tuarastal	Buannachdan Neo-ionmhasail	Tuarastal	Buannachdan Neo-ionmhasail	
	Salary	Benefits in Kind	Salary	Benefits in Kind	
	£'000	£'000	£'000	£'000	
Cathraiche					Cathraiche
Ealasaid Nic an t-Saoir	10 - 15	-	5 - 10	-	Elizabeth McAtear
Iain Caimbeul	5 - 10 (10 – 15 co-ionnan ri bliadhna shlàn) (10 – 15 full year equivalent)	-	-	-	Iain Campbell

TUARASTALAN A' CHEANNAIRD IS AN SGIоба STIÙIRIDH REMUNERATION OF CEANNARD AND SENIOR MANAGEMENT TEAM

Tuarastalan a' Cheannaird is an Sgioba Stiùiridh	2013	2013	2012	2012	Senior Management Team Member
	Tuarastal Salary £'000	Buannachdan Neo-ionmha- sail (chun an £100 as fhaisge) Benefits in kind (to nearest £100)	Tuarastal Salary £'000	Buannachdan Neo-ionmha- sail (chun an £100 as fhaisge) Benefits in kind (to nearest £100)	
Iain A MacAoidh (Ceannard)	65 - 70	-	65 - 70	-	John A MacKay (Ceannard)
Dàibhidh Boag (Leasaiche Cànan Gàidhlig)	55 - 60	-	50 - 55	-	David Boag (Head of Gaelic Usage)
Alasdair MacFhionghuin (Leasaiche Ionmhais is Seirbheisean Corporra)	45 - 50	-	40 - 45	-	Alasdair MacKinnon (Head of Finance and Corporate Affairs)
Màiri NicIleMhaoil (Leasaiche Foghlaim & Ionnsachadh)	45 - 50	-	40 - 45	-	Mary MacMillan (Head of Education & Learning)

Tha aig buidhnean a tha dèanamh aithris ri coimeas a dhèanamh eadar an neach-obrach aig a bheil an tuarastal as motha agus tuarastal cuibheasach luchd-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 bann tuarastail an neach-obrach (an Ceannard) a fhuair am pàigheadh as àirde aig Bòrd na Gàidhlig sa bhliadhna ionmhais 2012-13 £65,000 - £70,000 (2011- 2012 £65,000 - £70,000). Bha seo dà uiread gu leth (2011-2012 2.7) cho mòr ri tuarastal cuibheasach an luchd-obrach, a bha £27,207 (2011-2012 £25,165).

The banded remuneration of the highest-paid staff member (Ceannard) in Bòrd na Gàidhlig in financial year 2012-2013 was £65k - £70k (2011- 2012 £65k - £70k). This was 2.5 times (2011-2012 2.7) the median remuneration of the workforce, which was £27,207 (2011-2012 £25,165).

Ann an 2012-2013 cha d'fhuair duine den luchd-obrach (cha d'fhuair duine ann 2011-2012 nas motha) tuarastal a bha nas motha na fhuair an Ceannard. Bha tuarastalan aig daoine eadar £19,480 is £57,055 (2011-2012 £17,882 is £54,825).

In 2012-2013 Nil (2011-2012 Nil) employees received remuneration in excess of the Ceannard. Remuneration ranged from £19,480 to £57,055 (2011-2012 £17,882 to £54,825).

Tha tuarastal iomlan a' gabhail a-staigh an tuarastal, pàigheadh neo-stèidhichte co-cheangailte ri coileanadh agus buannachdan neo-ionmhasail. Chan eil e a' gabhail a-staigh suimeannan a phàigheas an neach-fastaidh don pheinnsean no luach an airgid a gheibhear airson peinnsean a ghluasad.

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-CHÒRAICHEAN BUILL A' BHÙIRD, A' CHEANNAIRD AGUS AN SGIÒBA STIÙIRIDH A THAOBH PHEINSEANAN

Tha am Bòrd a' cur an sàs sgeama shochairan suidhichte mar bhuidhinn aig a bheil com-pàirt ann am Maoin Pheinseanan Comhairle na Gàidhealtachd, agus tha stòras na maoin sin air a chumail ann am maoin fa leth fo stiùir urrasairean (nòta 11 airson nan aithrisean ionmhasail).

Fon FreM, feumar fiosrachadh fhoillseachadh a thaobh làn-chòraichean peinsein Buill a' Bhùird, a' Cheannaird agus an Sgioba Stiùiridh.

Chan eil còraichean peinsein idir aig Buill a' Bhùird.

San Sgioba Stiùiridh airson na bliadhna gu 31 Màrt 2013 bha Iain Aonghas MacAoidh (an Ceannard agus an t-Oifigear Cunntachail), Alasdair MacFhionghuin (Leasaiche Ionmhais & Seirbheisean Corporra), Dàibhidh Boag (Leasaiche Cànan Gàidhlig), agus Màiri NicIlleMhaoil (Leasaiche Foghlaim is Ionnsachadh).

PENSION ENTITLEMENTS OF BÒRD MEMBERS, CEANNAIRD 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 2013 comprised John A MacKay (Ceannard and Accountable Officer), Alasdair MacKinnon (Head of Finance and Corporate Affairs), David Boag (Head of Gaelic Usage), and Mary MacMillan (Head of Education and Learning).

BUILL DEN SGIÒBA STIÙIRIDH SENIOR MANAGEMENT TEAM MEMBER

	Luach nam Peinseanan air 31/03/13 agus Caob Airgid Co-cheangailte	An dearbh mheudachadh sa Pheinsean agus Caob Airgid Co-cheangailte a gheibhear aig Aois a' Pheinsein	CETV air 31/03/13	CETV air 31/03/12	Dearbh mheudachadh sa CETV	
	Bannan de £5,000	Bannan de £2,500	£'000	£'000	£'000	
	Accrued Pension as at 31/03/13 and Related Lump Sum	Real Increase in Pension and Related Lump Sum at Pension Age	CETV at 31/03/13	CETV at 31/03/12	Real Increase in CETV	
	Bandings of £5,000	Bandings of £2,500	£'000	£'000	£'000	
Iain A MacAoidh (Ceannard)	0 - 5	0-2.5	66	37	21	John A MacKay (Ceannard)
Alasdair MacFhionghuin (Leasaiche Ionmhais & Seirbheisean Corporra)	0 - 5	0-2.5	28	18	5	Alasdair MacKinnon (Head of Finance & Corporate Affairs)
Dàibhidh Boag (Leasaiche Cànan Gàidhlig)	0 - 5	0-2.5	28	18	4	David Boag (Head of Gaelic Usage)
Màiri NicIlleMhaoil (Leasaiche Foghlaim agus Ionnsachadh)	10 - 15	0-2.5	118	9	105	Mary MacMillan (Head of Education & Learning)

SOCHAIREAN CLUAINÈIS

Airson buill a ghabh com-pàirt san sgeama pheinseanan às dèidh 1 Giblean 2009, bidh sochairean gan gleidheadh aig an ìre, aon seasgadamh pàirt den tuarastal air am faighear peinsean airson gach bliadhna de dh'obair, suas gu 40 bliadhna aig a' char as fhaide. Chan fhaigh iad caob airgid aig deireadh chùisean gun dad a dhèanamh, ge-tà faodaidh iad pàirt den pheinsean bhliadhnail aca a chleachdadh airson gum bi caob airgid aca nuair a leigeas iad dhiubh an dreuchd.

Airson buill a ghabh com-pàirt san sgeama pheinseanan ron 1 Giblean 2009, bidh sochairean gan gleidheadh aig an ìre, aon ochdadamh pàirt den tuarastal air am faighear peinsean airson gach bliadhna de dh'obair, suas gu 40 bliadhna aig a' char as fhaide, agus gheibh iad caob airgid cuideachd a bhios trì uiread cho mòr ri am peinsean.

LUACH AN AIRGID AIRSON PEINSEAN A GHLUASAD

'S e th' ann an Luach an airgid airson peinsean a ghluasad (CETV) luach àireamhaichte nan sochairean a tha ball air a ghleidheadh bho sgeama pheinseanan suas gu àm sònraichte agus sin air a measadh le clèireach-urrais. 'S iad na sochairean a thèid a mheasadh, sochairean a' bhuill, agus peinsean sam bith eile aig an companach a thèid a phàigheadh bhon sgeama. 'S e a th' ann an CETV sùim a thèid a phàigheadh le sgeama pheinseanan no rèiteachadh gus sochairean peinsein a ghleidheadh ann an sgeama pheinseanan eile no rèiteachadh airson nuair a tha ball a' fàgail sgeama agus iad a' roghnachadh na sochairean a ghlèidh iad sa chiad sgeama a ghluasad. Tha na figearan peinsein a tha gan sealltainn a' buntainn ri sochairean a tha an neach fa leth air a ghleidheadh mar thoradh air a' bhallrachd iomlan a th' aca san sgeama peinsein, chan e dìreach an t-seirbheis a nì iad mar phàirt den sgioba stùiridh a dh'fheumar fhoillseachadh.

DEARBH MHEUDACHADH SA CETV

Tha seo a' sealltainn meudachadh sa CETV a tha gu ìre mhòr air a mhaoineachadh leis an neach-fastaidh. Mar phàirt dheth tha suimeannan a chuir an neach-obrach ris (a' gabhail a-staigh luach sochairean sam bith a chaidh a ghluasad bho sgeama no aonta peinsein eile) agus bidh e a' cleachdadh buaidhean coitcheann a' mhargaidh air luachadh airson toiseach agus deireadh na h-ùine, ach chan eil e a' gabhail a-staigh àrdachadh sa pheinsean ri linn atmhorachd.

Air aontachadh leis a' Bhòrd air 17 Ògmhios 2013.



A chuir làmh ris às leth a' Bhùird

Iain A MacAoidh
Ceannard an t-Oifigear Cunntachail
17 Ògmhios 2013

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 1/80th of pensionable salary for each year of service, subject to a maximum of 40 years, together with a lump sum of three times the pension.

CASH EQUIVALENT TRANSFER VALUES

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

REAL INCREASE IN CETV

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

Approved by the Bòrd on 17 June 2013.



Signed on behalf of the Bòrd

John A MacKay
Ceannard and Accountable Officer
17 June 2013

Aithris Air Dleastanasan An Oifigeir Chunntachail

Statement of Accountable Officer's Responsibilities

Fo Earrainn 8 de Achd na Gàidhlig (Alba) 2005, feumaidh Bòrd na Gàidhlig aithrisean ionmhasail ullachadh airson gach bliadhna ionmhais ann an cruth agus a rèir mhodhan a dh'iarraas Riaghaltas na h-Alba. Thèid na h-aithrisean ionmhasail ullachadh a rèir nuair a thèid suimeannan a chlàradh agus feumaidh iad dealbh fìor agus cothromach a shealltainn de shuidheachadh Bhòrd na Gàidhlig aig deireadh na bliadhna ionmhais agus de theachd-a-steach agus caiteachas, buannachdan is call a chaidh aithneachadh agus sruthan airgid airson na bliadhna ionmhais.

Nuair a tha iad ag ullachadh nan aithrisean ionmhasail, feumaidh an t-Oifigeir Chunntachail cumail ri riathanasan Leabhran an Riaghaltais airson Aithrisean Ionmhasail agus gu sònraichte a thaobh a bhith:

- Cumail ris an stiùireadh a dh'fhoillsich Ministearan na h-Alba air aithrisean ionmhasail, agus sin a' gabhail a-staigh cumail ris na riathanasan cunntasachd is foillseachaidh iomchaidh, agus a bhith a' cur an sàs poileasaidhean cunntasachd iomchaidh gu cunbhalach;
- A' dèanamh co-dhùnaidhean is tuairmsean a tha reusanta;
- A' mìneachadh mar a chaidh cumail ri inbhean cunntasachd iomchaidh a gheibhear ann an Leabhran an Riaghaltais airson Aithrisean Ionmhasail, agus foillsich is mìnich àite sam bith sna h-aithrisean ionmhasail far nach deach cumail ris na h-inbhean seo; agus
- Ag ullachadh aithrisean ionmhasail leis an tuigse gun cùm a' bhuidheann a' dol.

Cuideachd tha dleastanas coitcheann air a' Bhòrd gus nas urrainn dha a dhèanamh gu reusanta gus dìon a dhèanamh air so-mhaoin a' Bhùird agus gus stad a chur, agus toirt an aire, air foill agus cùisean neo-riaghailteach eile.

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 an t-Oifigear Cunntachail aig Buidheann-stiùiridh an Riaghaltais airson Ionnsachadh air ùghdarras a thoirt do dh'Iain Aonghas MacAoidh airson a bhith na Oifigear Cunntachail aig Bòrd na Gàidhlig. Tha na dleasan a bhuineas do a dhreuchd mar Oifigear Cunntachail a' Bhùird air an cur an cèill sa Mheòrachan airson Oifigearan Cunntachail a dh'fhoillsich Ministearan na h-Alba. Tha e urra ris an Oifigear Chunntachail gum bi iomchaidheachd agus cunbhalachd gan cur an sàs leis an ionmhas phoblach agus tha e cunntachail air a shon, tha e an urra ris clàr ceart a chumail agus so-mhainn a' Bhùird a dhìon.

Tha uallach pearsanta air an Oifigear Chunntachail maoinean poblach a dhìon, agus a' dèanamh cinnteach gun tèid iomchaidheachd is cunbhalachd a chur an sàs nuair a thathar a' làimhseachadh nam maoinean poblach sin agus tha uallach air airson obair làitheil agus stiùireadh a' Bhùird, agus nì e cinnteach (à):

- deagh riaghladh corporra
- frèam stiùiridh airson coileanadh a tha daingeann agus a bheir taic do mar a tha am Bòrd a' soirbheachadh;
- gun gabh am Bòrd Stiùiridh làn ealla ri cùisean ionmhasail nuair a tha iad a' dèanamh agus a' cur an sàs co-dhùnaidhean;
- gun cuirear an sàs rianan in-smachd is ionmhasail freagarrach;
- gum bi siostam airson cunnartan a riaghladh stèidhichte sa bhuidhinn gus co-dhùnaidhean a thaobh planadh ionmhasail agus obrachaidh a stiùireadh agus gus cuideachadh le bhith coileanadh cinn-uidhe is targaidean;
- gum bi cùisean a' sìor dhol am feabhas taobh a-staigh na buidhne;
- agus, gum cuirear an sàs poileasaidhean èifeachdach gus ar goireasan sgiobachd a stiùireadh.



Iain A MacAoidh
Ceannard agus an t-Oifigear Cunntachail
17 Ògmhios 2013

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
17 June 2013

Aithris Air Riaghladh Governance Statement

CÙL-FHIOSRACHADH

Bidh an Aithris air Riaghladh Corporra a' cumail clàr air stiùbhardachd Bhòrd na Gàidhlig agus tha i mar aithris a bharrachd airson nan cunntasan ionmhasail. Bidh an aithris seo cuideachd a' tarraing còmhla aithrisean air an t-suidheachadh mar a tha e agus fianais air riaghladh, stiùireadh chunnartan agus cumail smachd air cunnartan, gus am bi dòigh aithris shoilleir agus chunbhalach againn.

FARSAINGEACHD MO DHLEASTANASAN

Mar an t-Oifigeir Cunntachail, tha e mar uallach orm siostam buadhach in-smachd a chumail suas a bheir taic do choileanadh phoileasaidhean, amasan agus cinn-uidhe na buidhne a stèidhich Ministearan na h-Alba. Tha e cuideachd an urra rium maoinean poblach agus so-mhaoinean poblach a dhìon, agus sin an urra riumsa gu pearsanta, a rèir nan dleastanasan a chaidh a stèidheachadh ann am "Meòrachan an Oifigeir Chunntachail".

FRÈAM RIAGHLAIDH

Tha e na amas do Bhòrd na Gàidhlig cumail ri sàr mhodhan-obrach ann an riaghladh corporra. San fhream riaghlaidh tha siostaman is pròiseasan, feallsanachd agus prionnsabalan a stiùireas agus a chumas rian air a' Bhòrd. Cuideachd san fhream tha ar gnìomhachd a tha sinn cunntachail air a shon do Mhinistearan na h-Alba, agus a leigeas leinn a dhol an sàs ann an com-pàirt ri ar luchd-ùidhe. Tha e toirt comas don Bhòrd sùil a chumail air mar a choileanar ar cinn-uidhe ro-innleachdail agus 's urrainn dhuinn beachd a ghabhail feuch a bheil sinn a' faicinn nam builean a bha sinn an dùil fhaicinn ri linn nan ceann-uidhe sin.

Tha am frèam riaghlaidh air a bhith aig Bhòrd na Gàidhlig airson na bliadhna a chrìochnaich air 31 Màrt 2013 agus suas chun a' chinn-latha a chaidh an Aithris Bhliadhnail agus an Aithris air na Cunntasan aontachadh.

BACKGROUND

The Corporate Governance Statement records the stewardship of Bòrd na Gàidhlig and supplements the annual accounts. This statement also draws together position statements and evidence on governance, risk management and control, to provide a coherent and consistent reporting mechanism.

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 set out in the "Accountable Officer's Memorandum".

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.

The governance framework has been in place at Bòrd na Gàidhlig for the year ended 31 March 2013 and up to the date of approval of the Annual Report and Statement of Accounts.

AM BÒRD

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

Air a' Bhòrd tha an Cathraiche agus naodhnar Bhall agus bidh iad a' coinneachadh gu cunbhalach tron bhliadhna. Thèid Buill a' Bhùird a chur an dreuchd le Ministearan na h-Alba. Mar as trice bidh Buill den Bhòrd, nach eil nan luchd-obrach aig a' Bhòrd, nan dreuchd airson trì bliadhna, ach dh'fhaodadh nach bithear daonnan a' cumail ri seo gus dèanamh cinnteach gum bi leantailachd ann am ballrachd a' Bhùird.

Tha uallach air a' Bhòrd airson àrd-stiùireadh, stiùireadh ro-innleachdail agus soirbheachadh na buidhne. Tha e cuideachd an urra ris a' Bhòrd riaghladh chunnartan agus siostaman in-smachd èifeachdach agus planadh leantainneach a chur an sàs. Bidh am Bòrd a' coileanadh an dleastanasan le coinneamhan cunbhalach agus coinneamhan sònraichte, ma bhios feum orra. Tha am Bòrd air cuid a chùisean a ghleidheadh fo an ùghdarras fhèin airson beachdachadh orra agus an aontachadh. Nam measg tha cùisean ro-innleachdail, cunnartan don bhuidhinn, aontachadh ris a' bhuidseat bhliadhnail, aontachadh ri cùmhnantan tàbhachdach agus planadh leantainneach airson an sgioba stiùiridh.

Tha am Bòrd air poileasaidh, Ùghdarras Ionmhasail air a Thiomnadh, a stèidheachadh far am feum oifigearan aonta iarraidh nuair tha cùisean/tabhartasan ann nach eil a' tighinn fo sgèith an ùghdarras a chaidh a thiomnadh air a' Cheannard.

Tha am Bòrd ag amas air sàr riaghladh corporra a chur an sàs agus tha iad den bheachd gu bheil structar riaghlaidh gu math deatamach do bhuidhinn a tha a' dol a shoirbheachadh.

Chaidh measadh coileanaidh a dhèanamh air a' Bhòrd sa bhliadhna seo. Chaidh am measadh seo a chumail leis a' Cheannard ann an co-bhuinn ris a' Chathraiche Eadar-amail agus Buill a' Bhùird agus bha e stèidhichte air liosta-dearbhaidh a fhuaras ann an Aithisg le Sgrùdadh na h-Alba air "Dleastanasan a' Bhùird". Chaidh a mheasadh gun robh deagh chleachdaidhean obrach gan cur an sàs le measadh is riaghladh chunnartan buadhach; bha aonta ann gun robh piseach air tighinn air an dòigh san robhar a' sealltainn fiosrachadh ionmhasail agus cho mionaideach sa bha e; bha aonta farsaing ann gun robh am fiosrachadh a bha nochdadh air beulaibh a' Bhùird san dà bhliadhna a dh'fhalbh de chàileachd nas fheàrr.

Chaidh plana-gnìomh a dhealbh a' comharrachadh nan nithean a ghabhadh a leasachadh, agus chaidh seo fhighe a-steach do phlanaichean obrach an Sgioba Stiùiridh agus a' Bhùird mar as iomchaidh. Chaidh cuid de na puingean-gnìomh a choileanadh mu thràth le buill den Sgioba Stiùiridh.

Rè na bliadhna rinn an Cathraiche Eadar-amail measaidhean fa leth air gach Ball den Bhòrd.

THE BÒRD

The Cathraiche leads the Board and the Ceannard leads the management of the organisation.

The Bòrd comprises the Cathraiche and nine 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.

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.

During the year a performance evaluation of the Bòrd was carried out. This evaluation was carried out by the Ceannard in consultation with the Interim-Chair and 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 Board in the last two years.

An action plan was drawn up noting the areas for improvement identified, and this was built into the work plans for Senior Management and Bòrd as appropriate. Some of the Action Points have already been actioned by Senior Management.

In the course of the year the Interim Cathraiche conducted individual Bòrd member assessments.

COMATAIDHEAN A' BHÙIRD

A' Chomataidh Sgrùdaidh

Tha Comataidh Sgrùdaidh aig a' Bhòrd a bhios a' coinneachadh co-dhiù trì tursan sa bhliadhna. Tha trìuir bhall bhon Bhòrd air, agus bha Murchadh MacIllInnein sa chathair. Bidh an luchd in-sgrùdaidh agus an luchd-sgrùdaidh bhon taobh a-muigh an làthair aig a h-uile coinneamh den Chomataidh Sgrùdaidh. Tha cothrom aig an luchd in-sgrùdaidh agus an luchd-sgrùdaidh bhon taobh a-muigh bruidhinn gu dìomhair ri Buill na Comataidh. 'S e adhbhar na Comataidh Sgrùdaidh sùil a chumail air agus sgrùdadh a dhèanamh air cunnartan, smachd agus riaghladh corporra. Bidh i ag obair air stèidh neo-eisimeileach agus nì i aithrisean don Bhòrd.

Gus tomhas dè cho èifeachdach a tha Comataidh Sgrùdaidh Bhòrd na Gàidhlig ann a bhith cur ri deagh riaghladh, chaidh fèin-mheasadh a dhèanamh oirre sa bhliadhna ionmhais 2012/13 leis a' Chathraiche agus Buill na Comataidh. B' e co-dhùnadh farsaing an sgrùdaidh sin gun robh a' chomataidh sgrùdaidh glè shoibheachail nuair a tha i air a measadh a rèir nam prionnsabalan airson deagh ghnè.

A' Chomataidh Tuarastail

Tha Comataidh Tuarastail aig a' Bhòrd, air a bheil trìuir bhall bhon Bhòrd agus tha Seona NicIllInnein sa chathair. Bidh iad a' coinneachadh co-dhiù dà thuras sa bhliadhna, mar a thèid innse leis a' Chathraiche, agus bidh na coinneamhan air an cur air dòigh gus am freagair iad air clàran-ama obrachaidh Bhòrd na Gàidhlig. Thèid iarraidh air luchd-obrach Bhòrd na Gàidhlig a bhith an làthair aig coinneamhan nuair a bhithear a' bruidhinn air cuspairean a bhuineas gu sònraichte ri an dleastanasan obrach. 'S e adhbhar na Comataidh comhairle a thoirt don Bhòrd mu chùisean co-cheangailte ri tuarastalan agus cùmhnantan obrach, sealladh farsaing ro-innleachdail air pàigheadh, sochairean agus cùmhnantan luchd-obrach a thoirt seachad, agus tha e an urra riutha pàigheadh luchd-obrach, bannan pàighidh, ath-sgrùdadh pàighidh bliadhnaile agus cumhachan pàighidh co-cheangailte ri coileanadh aontachadh (a' gabhail a-staigh an fheadhainn airson a' Cheannaird) fhad 's a bhios iad sin a' cumail ri buidseatan aontaichte.

A' Chomataidh Ionmhais is Planaidh

'S e adhbhar na Comataidh seo comhairle a thoirt don Bhòrd feuch am bi planadh ionmhasail agus coileanadh obrachaidh ro-innleachdail ann a tha èifeachdach agus buadhach agus tha e an urra riutha tabhartasan eadar £5,000 is £25,000 aontachadh, ma dh'fheumas iad aonta eadar coinneamhan a' Bhùird. Tha Iain Caimbeul na Chathraiche air a' Chomataidh seo agus e a-nis na Chathraiche air Bhòrd na Gàidhlig; 's iad na Buill eile air a' Chomataidh seo Cathraichean nan Comataidhean Foghlaim is Cleachdadh Gàidhlig, dithis bhall bhon Bhòrd agus an t-Oifigear Cunntachail.

COMMITTEES OF THE BÒRD

Audit Committee

The Bòrd has an Audit Committee which meets at least three times a year. It comprises three Bòrd Members, and is chaired by Murdo MacLennan. 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.

In order to ascertain how effective Bòrd na Gàidhlig Audit Committee is in contributing to good governance a self-assessment was undertaken during financial year 2012/13 by the Chair and fellow Committee Members. The overall conclusion of this review was that the audit committee was highly effective when measured against best practice principles.

Remuneration Committee

The Bòrd has a Remuneration Committee, which comprises three Bòrd members and is chaired by Shona MacLennan. 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 staff remuneration and conditions of service, to maintain a strategic overview of staff pay, benefits and conditions of service, and to agree staff pay, grading arrangements, annual pay review and performance related pay provisions (including those of the Ceannard), provided these arrangements are within approved budgets.

Finance & Planning Committee

The role of this Committee is to provide advice to the Bòrd to ensure efficient and effective financial planning and strategic operational performance and approve grants between £5,000 and £25,000 if the need arises between Bòrd meetings. This Committee is chaired by Iain Campbell who is now the Cathraiche of the Bòrd; the other Committee Members comprise the Chairs of the Education and Gaelic Usage Committees, two Bòrd members and the Accountable Officer.

A' Chomataidh Cleachdadh Gàidhlig

Tha e mar dhleastanas air a' Chomataidh Cleachdadh Gàidhlig clàr-ama ullachadh, a chur an gnìomh agus sùil a chumail air airson nam Planaichean Gàidhlig aig na Buidhnean Poblach mar a thathar ag iarraidh fon Achd, agus tha e an urra riutha a bhith dèanamh measadh, luachadh agus molaidhean don Bhòrd a thaobh a bhith toirt aonta do phlanaichean, mus tèid an cur a-staigh chun nam Ministearan. Tha Iain MacLeòid na Chathraiche air a' Chomataidh. Bidh a' Chomataidh seo a' coinneachadh ceithir tursan sa bhliadhna agus bidh iad cuideachd a' stiùireadh cur an gnìomh agus sgaoileadh prìomh mholaidhean rannsachaidh, agus bheir iad sùil fharsaing air mar a thèid Planaichean Gàidhlig nan Ùghdarrasan Poblach ullachadh agus a chur an gnìomh.

A' Chomataidh Foghlaim is Ionnsachaidh

Bidh a' Chomataidh Foghlaim is Ionnsachaidh a' toirt taic is comhairle don 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 ceithir tursan sa bhliadhna agus bidh iad a' cuideachadh le bhith a' deasachadh comhairle no stiùireadh air foghlam is ionnsachadh na Gàidhlig do Bhòrd na Gàidhlig agus Ministearan na h-Alba; bidh iad cuideachd a' stiùireadh cur an gnìomh na Ro-innleachd Nàiseanta airson Foghlaim Gàidhlig.








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 oversee the implementation and dissemination of key research recommendations, as well as taking an overview of the preparation and implementation of the Public Authority Gaelic Language Plans.

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 A' BHÙIRD IS CHOMATAIDHEAN AGUS LÀTHAIREACHD BÒRD AND COMMITTEE MEMBERSHIP AND ATTENDANCE

	Ball Member	Bòrd Bòrd	A' Chomataidh Sgrùdaidh Audit Committee	A' Chomataidh Tuarastail Remuneration Committee	A' Chomataidh Ionmhas is Planaidh Finance & Planning Committee	A' Chomataidh Foghlaim is Ionnsachadh Education & Learning Committee	A' Chomataidh Cleachdaidh Gàidhlig Gaelic Usage Committee
	Iain Caimbeul Iain Campbell	5/5		2/2	3/3	4/4	
	Ealasaid Nic an t-Saoir Cathraiche Eadar-amail (<i>bho 7/03/2012</i>) Elizabeth McAtear Interim-Chair (<i>From 7/03/2012</i>)	5/5					4/4
	Cairistiona Allon Christina Allon	4/5	4/5				
	Colla Dòmhnallach (<i>a thòisich 07/05/2012</i>) Coll MacDonald (<i>Start 07/05/2012</i>)	5/5	3/3*		3/3		
	June Ghreumach (<i>a thòisich 07/05/2012</i>) June Graham (<i>Start 07/05/2012</i>)	5/5		2/2		4/4	
	Coinneach MacFhionghuin Kenneth MacKinnon	3/5				3/4	2/4
	Murchadh MacIllInnein Murdo MacLennan	5/5	4/4				
	Iain MacLeòid John MacLeod	5/5			2/3		3/4
	Seona NicIllInnein (<i>a thòisich 07/05/2012</i>) Shona MacLennan (<i>Start 07/05/2012</i>)	5/5		2/2	2/3		3/4
	Coinneach MacNeacail (<i>a thòisich 07/05/2012</i>) Kenneth Nicolson (<i>Start 07/05/2012</i>)	4/5				2/4	1/4

(An àireamh de choinneamhan aig an robh iad/an àireamh iomlan de choinneamhan a chumadh)

* Chaidh a chur air a' Chomataidh às dèidh a' chiad choinneimh den bhliadhna.

(Number of meetings attended/total number of meetings)

* Appointed to Committee after first meeting of year.

CATHRAICHE BHÒRD NA GÀIDHLIG

Tha an Cathraiche cunntachail do Mhinistearan na h-Alba às leth a' Bhùird airson dèanamh cinnteach gum bi poileasaidhean is gnìomhan Bhòrd na Gàidhlig a' cur ri coileanadh dleastanasan reachdail agus poileasaidhean ro-innleachdail coitcheann Mhinistearan na h-Alba agus gun tèid gnothaichean Bhòrd na Gàidhlig a chur an sàs le ionracas. Tha na dleastanasan corporra, air an cur an cèill gu h-àrd airson a' Bhùird, air a' Chathraiche agus air na Buill agus e gu sònraichte an urra riutha dèanamh cinnteach gun coileanadh Bòrd na Gàidhlig na h-amasan is cinnidhe a stèidhich Ministearan na h-Alba dha.

Air 4 Màrt 2013 dh'fhoillsich am Ministear airson Ionnsachaidh, Saidheans agus Cànanan na h-Alba gu bheil Iain Caimbeul na Chathraiche ùr air a' Bhòrd, agus e a' dol an àite a' Chathraiche Eadar-amail Ealasaid Nic an t-Saoir a bha sa Chathair ann an 2012/13.

AN SGIоба STIÙIRIDH 2012-13

Iain A MacAoidh (Ceannard)

Alasdair MacFhionghuin

(Leasaiche Ionmhais & Seirbheisean Corporra)

Dàibhidh Boag (Leasaiche Cànan Gàidhlig)

Màiri NicIlleMhaoil (Leasaiche Foghlaim & Ionnsachaidh)

Bidh an Sgioba Stiùiridh a' coinneachadh uair sa mhìos agus tha e an urra riutha dleastanasan reachdail agus amasan ro-innleachdail a' Bhùird a choileanadh. San Sgioba Stiùiridh tha an Ceannard agus ceannard gach roinn obrachaidh. Tha e na amas don Sgioba Stiùiridh sàr riaghladh corporra a chur an sàs gus am bi an ceannas, an sealladh ro-innleachdail agus àrainneachd riaghlaidh ann a tha riatanach do bhith coileanadh prìomh amasan a' Bhùird.

FRÈAM CHUNNARTAN IS SMACHD

Feumaidh gach buidheann – a dh'fheumas cumail ri riathanasan Leabhran Ionmhas Poblach na h-Alba – ro-innleachd a chur an sàs airson riaghladh chunnartan a rèir nan stiùiridhean iomchaidh a dh'fhoillsicheas Ministearan na h-Alba.

Chìthear mìneachadh gu h-ìosal air mar a thèid Riaghladh Chunnartan a chur an sàs. Gus rian is smachd a chumail air chunnartan mòra, thèid aontachadh ri planaichean-gnìomha, clàran-ama agus cò na manaidsearan a tha an urra riutha. Bidh an Sgioba Stiùiridh a' cumail Clàran-chunnartan, a' gabhail a-staigh planaichean-gnìomha, agus thèid an ath-sgrùdadh bho àm gu àm. Thèid aithris a dhèanamh gu cunbhalach air cur an gnìomh planaichean-gnìomha don Chomataidh Sgrùdaidh agus don Bhòrd. Bidh earrainn air Chunnartan anns gach plana no moladh susbainteach a thèid a chur air beulaibh a' Bhùird airson co-dhùnadh/aonta.

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.

On 4 March 2013 the Minister for Learning, Science and Scotland's Languages announced the appointment of a new permanent Cathraiche, Iain Campbell, to succeed the interim Cathraiche, Elizabeth McAtear, who had previously served during 2012/13.

SENIOR MANAGEMENT TEAM 2012-13

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 meet once a month and 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 provides the leadership, strategic oversight and control environment required to deliver the Bòrd's key aims.

THE RISK AND CONTROL FRAMEWORK

All bodies subject to the requirements of the Scottish Public Finance Manual (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.

Thèid an Ro-innleachd airson Riaghladh Chunnartan agus an Clàr-chunnartan an ath-sgrùdadh gu cunbhalach leis a' Chomataidh Sgrùdaidh.

Tha e na amas don Bhòrd a bhith sìor leasachadh agus a' toirt piseach air cùisean le bhith ag ùrachadh ar siostaman a rèir ath-sgrùdaidhean is leasachaidhean iomchaidh sam bith a bhios ann a thaobh deagh ghnè san raon seo, an lùib sin:

- nithear cinnteach gu bheil prionnsabalan air cùl Riaghladh Chunnartan fighte ann an stiùireadh coitcheann na buidhne;
- thèid an Clàr-chunnartan ùrachadh gu cunbhalach;
- a' cumail oirnn le bhith cur an sàs trèanadh airson a bhith mothachadh do chunnartan, agus ar buidhnean com-pàirt mar phàirt de seo;
- bheir Cathraiche na Comataidh Sgrùdaidh aithrisean seachad don Bhòrd bho àm gu àm, le fios mu in-smachd; agus
- nithear cinnteach gum bi riaghladh chunnartan mar phàirt de ar siostaman a thaobh mar a tha am Bòrd a' toirt tabhartasan seachad agus ann am planadh corporra san fharsaingeachd.

Tha am Bòrd a' cumail ris a' phoileasaidh aig Riaghaltas na h-Alba a thaobh Tèrainteachd Fiosrachaidh, agus tha Prìomh Shealbhadair Chunnartan a thaobh Fiosrachaidh againn gus cunnartan do dh'fhiosrachadh a riaghladh. Cha robh turchairt ann a thaobh fiosrachaidh ann an 2012-13, (2011-12 cha robh gin).

IN-SGRÙDADH

Tha an obair in-sgrùdaidh na phàirt riatanach den t-siostam in-smachd. Thug TirArd MacKenzie seirbheis in-sgrùdaidh don Bhòrd sa bhliadhna ionmhais seo, an lùib na h-obrach aca rinn iad mion-sgrùdadh air cunnartan a bh' ann don Bhòrd. Chaidh aithisgean a dhèanamh air a' Chlàr-pàighidh, Cosgaisean Siubhail & Bìdh, Seirbheisean le Cùmhnant, Stiùireadh air mar a tha Buidhnean Poblach ag Ullachadh Phlanaichean Gàidhlig, Cur an gnìomh a' Phlana Cànan Nàiseanta Ghàidhlig, agus Ath-sgrùdadh air Dòighean-aithris air Coileanadh a' Phlana Chorporra. Gheibhear toraidhean an in-sgrùdaidh, na molaidhean agus na gnìomhan aontaichte sna h-aithisgean fa leth a gheibh an luchd-stiùiridh tron bhliadhna, agus thèid geàrr-chunntasan orra sin sna h-aithisgean ràitheil a gheibh a' Chomataidh Sgrùdaidh. Nan cois sin tha beachd air cho iomchaidh agus buadhach 's a tha an siostam in-smachd, agus molaidhean airson leasachaidhean a thèid a chur an sàs leis an luchd-stiùiridh.

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.

The Bòrd follows the Scottish Government policy on Information Security and has a Senior Information Risk Owner in place to manage risk to information. There was no data related incident in 2012-13, (2011-12 Nil).

INTERNAL AUDIT

The internal audit function is an integral part of the internal control system. The Bòrd's internal audit service for the financial year was provided by TirArd MacKenzie, who undertook work based on an analysis of the risk to which the Bòrd was exposed. Reports have been produced which covered Payroll, Travel & Subsistence Expenses, Contracted Services, Management of Public Bodies' Preparation of Gaelic Language Plans, National Gaelic Language Plan Implementation and Review of Corporate Plan Performance Reporting. 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 implemented by management.

Mar thoradh air an In-sgrùdadh thèid aithisg fhoillseachadh gach bliadhna le beachd air an t-siostam in-smachd. Bidh an Luchd In-sgrùdaidh a' gabhail beachd air an fhrèam smachd agus iad a' gabhail ealla ri:

- Toraidhean nan sgrùdaidhean a rinneadh air feadh na bliadhna, agus gnìomhan a dh'aontaich an luchd-stiùiridh a dhèanamh mu choinneamh duilgheadas sam bith
- Gnìomhan a rinn luchd-stiùiridh mu choinneamh mholaidhean bho sgrùdaidhean eile
- Cho mothachail 's tha luchd-obrach air cùisean co-cheangailte ri smachd agus cho deònach agus a tha iad cùisean a leasachadh

'S e am beachd airson 2012/2013 gu bheil "An Neach In-sgrùdaidh den beachd, a rèir na h-obrach a rinn iad air feadh 2012/13, gu bheil frèam smachd freagarrach aig Bòrd na Gàidhlig sna siostaman air an do rinneadh sgrùdadh".

Gach bliadhna thèid sgrùdadh a dhèanamh air cho èifeachdach 's a tha an Obair In-sgrùdaidh agus thèid aithisg a thoirt don Chomataidh Sgrùdaidh. B' e co-dhùnadh an sgrùdaidh sin ann an 2012/13 gun robh an t-seirbheis in-sgrùdaidh a fhuair Bòrd na Gàidhlig glè bhuadhach.

Às dèidh tagraidhean iarraidh, shoirbhich le TirArd MacKenzie ann a bhith gleidheadh cùmhnant gus seirbheisean in-sgrùdaidh a thoirt do Bhòrd na Gàidhlig airson trì bliadhna - 2013/14, 2014/15 agus 2015/16.

IN-SMACHD

Tha an siostam in-smachd na phàirt cudromach de ar frèam riaghlaidh agus chaidh a dhealbh gus rian reusanta a chumail air cunnartan. Chan urrainn dha cur às don a h-uile cunnart a th' ann nach coilean sinn ar poileasaidhean, amasan is cinn-uidhe agus mar sin chan fhaodar a bhith gu tur cinnteach às cho èifeachdach 's a bhios e. Tha an siostam in-smachd stèidhichte air innleachdan leantainneach a chaidh a dhealbh gus cunnartan, do choileanadh poileasaidhean, amasan agus cinn-uidhe Bhòrd na Gàidhlig, a chomharrachadh agus cudrom a chur orra. Cuideachd tha e a' measadh dè cho buailteach agus a tha e gun tìg na cunnartan sin gu bith agus dè a' bhuaidh a bhiodh aca, agus chaidh an siostam a dhealbh gus cunnartan a riaghladh le èifeachd, buaidh agus gun chus cosgais.

Tha an siostam in-smachd air a bhith an sàs airson na bliadhna a chrìochnaich air 31 Màrt 2013, agus suas chun a' chinn-latha a fhuair an aithisg bhliadhnail is cunntasan aonta, agus a rèir stiùiridhean Mhinistearan na h-Alba a gheibhear ann an SPFM.

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 2012/2013 is that "On the basis of work undertaken during the year 2012/13, the Internal Auditor therefore considers that Bòrd na Gàidhlig has a satisfactory control framework in the systems reviewed".

A review of the effectiveness of Internal Audit is undertaken each year and reported to the Audit Committee. The outcome of this review for 2012/13 was that the internal audit service provided to Bòrd na Gàidhlig was highly effective.

After a competitive tendering exercise, TirArd MacKenzie, was successful in winning the contract to provide Bòrd na Gàidhlig with an internal audit service covering the three year period 2013/14, 2014/15 and 2015/16.

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 on-going 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 2013, and up to the date of approval of the annual report and accounts, and accords with guidance from Scottish Ministers provided in the SPFM.

ATH-SGRÙDADH AIR ÈIFEACHD IN-SMACHD AGUS RIAGHLADH CHUNNARTAN

Mar an t-Oifigear Cunntachail, tha e an urra riumsa ath-sgrùdadh a dhèanamh air èifeachd an t-siostaim in-smachd agus rianan airson riaghladh chunnartan. Bidh am fiosrachadh a leanas gam chuideachadh le seo:

- Teisteanas Dearbhachd le liosta-dearbhadh in-smachd air a choileanadh, a bheir an Leasaiche Ionmhais is Seirbheisean Corporra dhomh agus sin a' dearbhadh gu bheil na modhan smachd ag obair gu math agus mas iomchaidh bheirear iomradh air duilgheadasan sam bith;
- obair an luchd in-sgrùdaidh, a bheir aithisgean gu cunbhalach do Chomataidh Sgrùdaidh a' Bhùird (nan cois sin tha am beachd neo-eisimeileach is cothromach air cho iomchaidh is buadhach 's a tha siostaman in-smachd a' Bhùird agus molaidhean airson leasachaidh);
- beachdan a chuir Sgrùdadh na h-Alba don litir stiùiridh aca agus aithisgean eile;
- an aithisg bhliadhnail a gheibh mi bho Chathraiche na Comataidh Sgrùdaidh, le fiosrachadh mu obair na comataidh air feadh na bliadhna; agus
- ath-sgrùdaidhean ràitheil bhon Chomataidh Sgrùdaidh air clàran-chunnartan na buidhne agus obair an in-sgrùdaidh agus iad a' measadh dè cho èifeachdach agus a tha rianan airson riaghladh chunnartan.

Air feadh na bliadhna rinn am Bòrd sgrùdadh air agus ghabh iad ris na sgrìobhainnean a leanas:

- Poileasaidh Àrainneachd
- Poileasaidh airson a bhith Cleachdadh Siostaman TF Bhòrd na Gàidhlig gu h-Iomchaidh
- Ro-innleachd TFC airson 2012 gu 2015
- Poileasaidhean Sgiobachd gus cumail ri cleachdaidhean obrach an latha an-diugh
- Poileasaidh Co-ionannachd
- Ùrachadh air poileasaidhean is modhan ionmhasail

Faisg air deireadh na bliadhna ionmhais 2012/13 thòisicheadh air prògram de sgrùdaidhean air buidhnean bhon taobh a-muigh a gheibh maoineachadh bho Bhòrd na Gàidhlig. 'S e a tha air cùl nan sgrùdaidhean sin dèanamh cinnteach gum bi rianan-obrach maoineachaidh, riaghlaidh agus sgrùdaidh air an suidheachadh agus cuideachd dearbhadh fhaotainn gu bheil am maoineachadh agus stòrais eile a fhuaras air an cleachdadh airson an adhbhair dhan robh iad air an cur a-mach agus gun ruig iad air an Luach as Fheàrr.

Nì am Bòrd ath-sgrùdadh air an t-siostam in-smachd gus dèanamh cinnteach gu bheil e fhathast a' toirt dearbhadh dhuinn a thaobh coileanadh ar dleasan fo Achd na Gàidhlig (Alba) 2005.

REVIEW OF EFFECTIVENESS OF INTERNAL CONTROL AND RISK MANAGEMENT

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

- A certificate of assurance supported by a completed internal control checklist, provided by the Head of Finance and Corporate Affairs that the controls are working well and if applicable stating areas of concern;
- 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);
- comments made by Audit Scotland in their management letter and other reports;
- the annual report provided to me by the Chair of the Audit Committee, detailing the work of that committee during the year; and
- Quarterly reviews by the Audit Committee of the organisation's risk registers and the work of internal audit in assessing effectiveness of risk management arrangements.

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

- Environment Policy
- Acceptable Use Policy for IT systems
- ICT strategy for years 2012 to 2015
- Updated HR policies to reflect modern employment practices
- Equalities Policy
- Update of financial policies and procedures

Towards the end of financial year 2012/13 a programme of reviews of external organisations funded by Bòrd na Gàidhlig was begun. The purpose of these reviews is to ensure that robust funding, governance and audit arrangements were in place as well as obtaining assurance that funding and other resources provided is used for the purpose intended and achieves Best Value.

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.

MODHAN-OBACH AIRSON STRÌ EADAR COM-PÀIRTEAN

Bidh Bòrd na Gàidhlig a' cur an sàs modhan-obrach teann is iomlan gus dèiligeadh ri strì sam bith a dh'fhaodadh èirigh eadar com-pàirtean. Bithear a' cumail Clàr Chom-pàirtean, airson luchd-obrach is buill a' Bhùird, agus thèid ùrachadh gach bliadhna. Faodaidh duine sam bith seo fhaicinn, agus bithear ga fhoillseachadh air làrach-lìn a' Bhùird.

Bithear a' comharrachadh mar a dh'fhaodadh strì a bhith eadar com-pàirtean nuair a thathar a' dol tron phròiseas airson daoine a chur ann an dreuchdan poblach, agus feumaidh buill Bhòrd na Gàidhlig a h-uile com-pàirt aca a dhèanamh follaiseach agus thèid am foillseachadh air làrach-lìn a' Bhùird. Bidh buill a' clàradh strì sam bith a dh'fhaodadh a bhith eadar nithean sa bheil com-pàirt aca aig toiseach gach coinneamh den Bhòrd agus fàgaidh iad a' choinneamh airson cùis sam bith sa bheil com-pàirt aca. Thèid na com-pàirtean seo a chlàradh sna gearr-chunntasan.

CEISTEAN CUDROMACH A THAOBH RIAGHLAIDH

Cha robh gin a cheistean cudromach a thaobh riaghlaidh.

CEISTEAN A THAOBH RIAGHLAIDH SAN ÙINE RI THIGHINN

Tha na prìomh dhùbhlain a tha gu bhith romhainn a thaobh riaghlaidh co-cheangailte ri lìbhrigeadh bhuilean aig àm duilich a thaobh ionmhais agus nam measg bidh:

- A' barantachadh siostam aithris ùr airson stùireadh ionmhasail
- A' cur an gnìomh prìomh eileamaidean a' Phlana Cànan Nàiseanta Ghàidhlig ùir
- A' togail air an obair a rinneadh a cheana gus lèirsinn choitcheann a chur air adhart còmhla ri ar buidhnean com-pàirt gus an tèid ar cinn-uidhe a choileanadh san dòigh as èifeachdaiche agus as buadhmhoire
- A' dèanamh cinnteach gu bheil structar luchd-obrach freagarrach againn airson gach buil a choileanadh
- A' dèanamh cinnteach gum faigh buill nach eil nan luchd-obrach aig a' Bhòrd is prìomh oifigearan an trèanadh is an taic a bheir dhaibh na sgilean agus an t-eòlas a dh'fheumas iad gus an dleastanasan a choileanadh
- A' cumail oirnn leis na sgrùdaidhean air riaghladh ionmhasail nam buidhnean a gheibh maoinachadh bhuainn
- A' cur an gnìomh siostam riaghladh sgrìobhainnean ùr gus an gluais sinn bho phàipearan gu siostam didseatach.

Iain A MacAoidh
Ceannard an t-Oifigear Cunntachail
17 Ògmhios 2013

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 published 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 are published 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.

SIGNIFICANT GOVERNANCE ISSUES

There are no significant governance issues.

GOVERNANCE ISSUES GOING FORWARD

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

- Commissioning of a new financial management reporting system
- Implementing key elements of the National Gaelic Language Plan
- Developing the work already done to promote a shared vision with our partner bodies to secure the delivery of our objectives in the most effective and efficient way
- Ensuring that appropriate staff structures are in place to deliver the desired outcomes
- 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 the programme of financial governance reviews in funded organisations
- Implementing a new document management system to facilitate the migration from a paper to a digital based system.

John A Mackay
Ceannard and Accountable Officer
17 June 2013

AITHISG AN NEACH-SGRÙDAIDH NEO-EISIMEILICH DO BHUILL BHÒRD NA Gàidhlig, ÀRD-NEACH-SGRÙDAIDH NA H-ALBA AGUS PÀRLAMAID NA H-ALBA

Tha mi air sgrùdadh a dhèanamh air aithrisean ionmhasail Bhòrd na Gàidhlig airson na bliadhna a chrìochnaich air 31 Màrt 2013 fo Achd na Gàidhlig (Alba) 2005. Sna h-aithrisean ionmhasail tha Aithris air Caiteachas Iomlan Lom, Aithris air an t-Suidheachadh Ionmhasail, Aithris air Sruthan Airgid, Aithris air Atharraichean ann an Earrainnean Luchd-pàighidh Chìsean agus nòtaichean co-cheangailte. Tha am frèam airson aithrisean ionmhasail a chaidh a chur an sàs an seo freagarrach a thaobh an lagha agus Inbhean Eadar-nàiseanta airson Aithrisean Ionmhasail (IFRSs) a ghabh an t-Aonadh Eòrpach ris, agus mar a chaidh sin a chur an cèill agus atharrachadh ann an Leabhran an Riaghaltais airson Aithrisean Ionmhasail 2012/13 (FRem 2012/13).

Thathar a' dèanamh na h-aithris seo dìreach do na daoine dha bheil i a rèir Achd an Ionmhais Phoblaich agus na Cunntalachd (Alba) 2000 agus chan ann airson adhbhar sam bith eile. A rèir paragraf 125 de Chòd nan Cleachdaidhean Sgrùdaidh ris an do dh'aontaich Àrd-neach-sgrùdaidh na h-Alba, tha mi a' gealltainn nach eil uallaichean agam do bhuill no oifigearan, sna dreuchdan pearsanta aca, no do dhaoine eile.

DLEASTANASAN FA LETH AN OIFIGEIR CHUNNTACHAIL IS AN NEACH-SGRÙDAIDH

Mar a chaidh mìneachadh ann am barrachd doimhneachd san Aithris air Dleastanasan an Oifigeir Chunntachail, tha an t-Oifigeir Chunntachail a' gabhail uallach airson ullachadh nan aithrisean ionmhasail agus feumaidh iad a bhith riaraichte gun toir iad sealladh fìor is cothromach dhuinn, agus tha e an urra riutha dèanamh cinnteach à cunbhalachd nam figearan airson caiteachas is teachd-a-steach. Tha e mar dhleastanas ormsa sgrùdadh a dhèanamh air na h-aithrisean ionmhasail agus beachd a ghabhail orra a rèir an lagha agus Inbhean Sgrùdaidh Eadar-nàiseanta (RA is Èirinn) mar a dh'fheumar fo Chòd nan Cleachdaidhean Sgrùdaidh ris an do dh'aontaich Àrd-neach-sgrùdaidh na h-Alba. Fo na riathanasan sin feumaidh mi cumail ris na h-Inbhean Beusail do Luchd-sgrùdaidh aig Bòrd nam Modhan Sgrùdaidh. Tha e an urra riumsa cuideachd beachd a ghabhail air cho ceart 's a tha na figearan airson caiteachas is teachd-a-steach a rèir Achd an Ionmhais Phoblaich agus na Cunntalachd (Alba) 2000.

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 2013 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 2012/13 Government Financial Reporting Manual (the 2012/13 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 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 in accordance with the Public Finance and Accountability (Scotland) Act 2000.

FARSAINGEACHD AN SGRÙDAIDH AIR NA H-AITHRISÈAN IONMHASAIL

Ann an sgrùdadh bithear a' faighinn fianais air suimeannan is foillseachaidheansnah-aithrisean ionmhasail abheirdearbhadh reusanta nach eil mì-aithris shusbainteach sna h-aithrisean ionmhasail, a dh'èireas an dàrna cuid bho fhoill no mearachd. An lùib sin nithear measadh feuch: a bheil na poileasaidhean cunntasachd freagarrach do shuidheachadh na buidhne agus an deach an cur an sàs gu cunbhalach agus am foillseachadh gu ceart; a bheil na tuairmsean cunntasachd cudromach a rinn an t-Oifigeir Cunntachail reusanta; agus measadh air mar a thathar a' nochdadh nan aithrisean ionmhasail san fharsaingeachd. Cuideachd na lùib bithear a' faighinn fianais air cunbhalachd a' chaiteachais agus an teachd-a-steach. A thuilleadh air an sin, leughaidh mi am fiosrachadh ionmhasail agus neo-ionmhasail san aithris bhliadhnail feuch an robh nithean susbainteach sna h-aithrisean ionmhasail sgrùdaichte nach robh cunbhalach. Ma bheir mi air aire do mhì-aithris shusbainteach no nì a tha neo-chunbhalach, beachdaichidh mi air a' bhuidheachadh a dh'fhaodadh a bhith aig sin nam aithris.

BEACHD AIR NA H-AITHRISÈAN IONMHASAIL

Nam bheachd-sa tha na h-aithrisean ionmhasail:

- a' toirt sealladh fìor is cothromach de ghnòthaichean na buidhne air 31 Màrt 2013 agus de chosgais obrachaidh lom na buidhne airson na bliadhna a chrìochnaich agus sin a rèir Achd na Gàidhlig (Alba) 2005 agus stiùiridhean bho Mhinistearan na h-Alba;
- air an ullachadh gu ceart a rèir IFRSs mar a chaidh aontachadh leis an Aonadh Eòrpach, agus mar a chaidh a chur an cèill agus atharrachadh ann an FReM 2012/13; agus
- air an ullachadh a rèir riathanasan Achd na Gàidhlig (Alba) 2005 agus stiùiridhean co-cheangailte ri sin bho Mhinistearan na h-Alba.

BEACHD AIR CHO CEART 'S A THA FIGEARAN

Nam bheachd-sa bha, anns gach dòigh shusbainteach, an caiteachas agus an teachd-a-steach uile a chithear sna h-aithrisean ionmhasail air an giùlain no air an cur an sàs a rèir chumhachan is stiùiridhean iomchaidh sam bith a dh'fhoillsich Ministearan na h-Alba.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures 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. It also involves obtaining evidence about the regularity of expenditure and income. 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 2013 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 2012/13 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 EILE A THA FO ÒRDUGH

Nam bheachd-sa:

- chaidh am pàirt den Aithris air Tuarastal a bhios ga sgrùdadh ullachadh gu ceart a rèir Achd na Gàidhlig (Alba) 2005 agus stiùiridhean a dh'fhoillsich Ministearan na h-Alba fon Achd; agus
- tha am fiosrachadh a chaidh a thoirt seachad ann an Aithris an Luchd-stiùiridh airson na bliadhna ionmhais dha bheilear a' deasachadh nan aithrisean ionmhasail ann an co-rèir ris na h-aithrisean ionmhasail.

CÙISEAN AIR AM FEUM MI AITHRIS A DHÈANAMH MURA TACHAIR IAD

Feumaidh mi aithris a dhèanamh ma tha mi den bheachd:

- nach eil sibh air clàran cunntasachd iomchaidh a chumail; no
- nach eil na h-aithrisean ionmhasail agus am pàirt den Aithris air Tuarastalan a bhios ga sgrùdadh ag aontachadh leis na clàran cunntasachd; no
- nach d' fhuair mi am fiosrachadh is na mìneachaidhean uile a dh'fheumas mi airson an sgrùdadh; no
- nach eil an Aithris air Riaghladh a' cumail ri stiùiridhean bho Mhinistearan na h-Alba.

Chan eil dad agam ri aithris mu na cùisean seo.

Asif A Haseeb
Sgrùdadh na h-Alba
8 Ceàrn Nelson Mandela
4mh Làr
Glaschu
G2 1BT
17 Ògmhios 2013

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 Governance Statement does not comply with guidance from the Scottish Ministers.

I have nothing to report in respect of these matters.

Asif A Haseeb
Audit Scotland
8 Nelson Mandela Place
4th Floor
Glasgow
G2 1BT
17 June 2013

Aithris air Caiteachas Lom Iomlan

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2013

Statement of Comprehensive Net Expenditure

For the Year Ended 31 March 2013

	Nòta Note	2013 2013 £	2012 2012 £	
Caiteachas				Expenditure
Cosgaisean Buill a' Bhùird is Luchd-obrach	4	1,011,106	948,321	Bòrd Members and Staff Costs
Caiteachas Obrachaidh	5	4,189,624	4,097,089	Operational Expenditure
Cosgaisean Obrachaidh Eile	6	457,255	358,522	Other Operating Costs
Call Luach		27,122	28,914	Depreciation
		5,685,107	5,432,846	
Teachd-a-steach				Income
Teachd-a-steach eile	3	267,196	332,800	Other Income
		267,196	332,800	
Easbhaidh Obrachaidh		(5,417,911)	(5,100,046)	Operating Deficit
Riadh Banca a Fhuaras		220	272	Bank Interest Received
Cosgais obrachaidh lom ro mhaoiniachadh bho Riaghaltas na h-Alba		(5,417,691)	(5,099,774)	Net operating cost before Scottish Government funding

Tha na poileasaidhean cunntasachd is nòtaichean air duilleagan 64 gu 81 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 64 to 81 form part of these accounts.

Aithris air an t-Suidheachadh Ionmhasail Air 31 Màrt 2013

Statement of Financial Position As at 31 March 2013

	Nòta Note	2013 2013 £	2012 2012 £	
So-mhaoinean Neo-làithreach				Non-current assets
Seilbh, uidheam is acfhainn	7	19,180	52,551	Property, plant and equipment
So-mhaoinean neo-làithreach iomlan		19,180	52,551	Total non-current assets
So-mhaoinean làithreach				Current Assets
Malairt is nithean eile a gheibhear	8	125,208	278,675	Trade and other receivables
Airgead is nithean co-ionann	9	51,182	86,196	Cash and cash equivalents
So-mhaoinean làithreach iomlan		176,390	364,871	Total current assets
So-mhaoinean iomlan		195,570	417,422	Total Assets
Fèicheanasan Làithreach				Current Liabilities
Malairt is nithean eile a phàighear	10	40,741	39,902	Trade and other payables
Fèicheanasan làithreach iomlan		40,741	39,902	Total current liabilities
Cuir/thoir air falbh so-mhaoinean/fèicheanasan làithreach ri/bho so-mhaoinean neo-làithreach		154,829	377,520	Total assets less current liabilities
Fèicheanasan Neo-làithreach				Non-current Liabilities
Fèicheanas Lom an Sgeama Pheirseanan	11	(337,000)	(353,000)	Net Pension Fund Liability
Fèicheanasan Neo-làithreach Lom		(337,000)	(353,000)	Total non-current liabilities
Thoir air falbh fèicheanasan o so-mhaoinean		(182,171)	24,520	Total Assets less Current liabilities
Cuibhreann an luchd-pàighidh chisean				Taxpayers' equity
Cùl-stòr Coitcheann		154,829	377,520	General Reserve
Cùl-stòr nam Peirseanan		(337,000)	(353,000)	Pension Reserve
Cuibhreann iomlan an luchd-pàighidh chisean		(182,171)	24,520	Total taxpayers' equity

Chaidh na h-aithrisean ionmhasail seo aontachadh le Bòrd na Gàidhlig air 17 Ògmhios 2013 agus thug an t-Oifigear Cunntachail aonta seachad air an aon latha airson am foillseachadh.

The Bòrd approved these financial statements on 17 June 2013 and the Accountable Officer authorised them for issue on the same date

Air an soidhnigeadh às leth Bòrd na Gàidhlig
Iain A MacAoidh
An t-Oifigear Cunntachail
17 Ògmhios 2013

Signed on behalf of Bòrd na Gàidhlig
John A MacKay
Accountable Officer
17 June 2013

Tha na poileasaidhean cunntasachd is nòtaichean air duilleagan 64 gu 81 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 64 to 81 form part of these accounts.

Aithris air Sruthan Airgid Air 31 Màrt 2013

Statement of Cash Flows As at 31 March 2013

	Nòta Note	2013 2013 £	2012 2012 £	
Sruthan airgid bho ghniomhan obrachaidh				Cash flows from operating activities
Easbhaidh obrachaidh		(5,417,911)	(5,100,046)	Operating deficit
<i>Atharraichean airson nithean neo-airgeadais</i>				<i>Adjustments for non-cash items</i>
Call luach air so-mhaoinean susbainteach suidhichte	7	27,122	28,914	Depreciation on tangible fixed assets
Call le faighinn cuidhteas so-mhaoinean suidhichte	6	6,249	0	Loss on disposal of fixed assets
Còrr a thaobh chosgaisean seirbheis làithreach thar dhearbh thabhartasan peinsein		42,000	0	Excess of current service costs over actual pension contributions
Peinsean – Teachd-a-steach bho Ionmhas eile		(3,000)	8,000	Pension - Other Finance Income
<i>Glusadan ann an calpa gnìomhach</i>				<i>Movements in working capital</i>
(Meudachadh)/Lùghdachadh sna Nithean a Gheibhear		153,467	7,112	(Increase)/Decrease in Receivables
(Lùghdachadh)/Meudachadh sna Nithean a Phàighear		839	3,146	(Decrease)/Increase in Payables
Sruth airgid lom bho ghniomhan obrachaidh		(5,191,234)	(5,052,874)	Net cash outflow from operating activities
Sruthan airgid bho ghniomhachd seilbhe				Cash flows from investing activities
A' ceannach so-mhaoinean susbainteach	7	0	(43,130)	Purchase of tangible assets
Riadh Banca a Fhuaras		220	272	Bank Interest Received
Sruthan airgid lom bho ghniomhachd seilbhe		220	(42,858)	Net cash outflow from investing activities
Sruthan airgid bho ghniomhan maoinachaidh				Cash flows from financing activities
Maoineachadh bho Riaghaltas na h-Alba airson na bliadhna		5,156,000	5,150,000	Scottish Government funding for year
Maoineachadh airgid bho Riaghaltas na h-Alba airson na bliadhna		5,156,000	5,150,000	Scottish Government cash funding for year
Meudachadh /(lùghdachadh) lom ann an airgead is suimeannan co-ionann ri airgead		(35,014)	46,268	Net increase/(decrease) in cash and cash equivalents
Airgead is suimeannan co-ionann aig toiseach na bliadhna	9	86,196	39,928	Cash and cash equivalents at start of year
Airgead is suimeannan co-ionann aig deireadh na bliadhna	9	51,182	86,196	Cash and cash equivalents at end of year
Atharrachadh lom ann an cothromachaidhean airson airgid is suimeannan co-ionann ri airgead		(35,014)	46,268	Net change in cash and cash equivalent balances

Tha na poileasaidhean cunntasachd is nòtaichean air duilleagan 64 gu 81 mar phàirt de na cunntasan seo.
The accounting policies and notes on pages 64 to 81 form part of these accounts.

Aithris air Atharraichean ann an Earrainnean Luchd-pàighidh Chìsean

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2013

Statement of Changes in Taxpayers' Equity

For the Year Ended 31 March 2013

	Nòta	Cùl-stòr Coitcheann	Cùl-stòr Maoin nam Peinseanan	Iomlan	
	Note	General Reserve	Pension Fund Reserve	Total	
		£	£	£	
Cothromachadh air 31 Màrt 2012		377,520	(353,000)	24,520	Balance at 31 March 2012
Caiteachas Lom an Sgeama Pheinseanan					Net Pension Scheme Expenditure
Glusad gu fèicheanasan peinsein	11	42,000	(42,000)	0	Transfer to pension liabilities
Toradh lom bho so-mhaoin nam peinseanan	11	(3,000)	3,000	0	Net Return on Pension Assets
Prothaid/(call)	11	0	55,000	55,000	Actuarial gain/(loss)
Easbaidh obrachaidh às dèidh riadh bhon bhanca		(5,417,691)	0	(5,417,691)	Operating deficit
Teachd-a-steach is cosgais aithnichte iomlan airson 2012-13		(5,001,171)	(337,000)	(5,338,171)	Total recognised income and expense for 2012-13
Maoineachadh bho Riaghaltas na h-Alba	2	5,156,000	0	5,156,000	Funding from Scottish Government
Cothromachadh air 31 Màrt 2013		154,829	(337,000)	(182,171)	Balance at 31 March 2013

Tha na poileasaidhean cunntasachd is nòtaichean air duilleagan 64 gu 81 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 64 to 81 form part of these accounts.

Aithris air Atharraichean ann an Earrainnean Luchd-pàighidh Chìsean

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2012

Statement of Changes in Taxpayers' Equity

For the Year Ended 31 March 2012

	Nòta	Cul-stòr Coitcheann	Cùl-stòr Maoin nam Peinseanan	Iomlan	
	Note	General Reserve	Pension Fund Reserve	Total	
		£	£	£	
Cothromachadh air 31 Màrt 2011		327,294	(61,000)	(266,294)	Balance at 31 March 2011
Caiteachas Lom an Sgeama Pheinseanan				0	Net Pension Scheme Expenditure
Glusad gu fèicheanasan peinsein	11	0	3,000	3,000	Transfer to pension liabilities
Prothaid/(call)	11	0	(303,000)	(303,000)	Actuarial gain/(loss)
Toradh lom bho so-mhaoin nam peinseanan	11	0	8,000	8,000	Net Return on Pension Assets
Cosgais obrachaidh lom airson na bliadhna		(5,099,774)	0	(5,099,774)	Net operating cost for the year
Teachd-a-steach is cosgais aithnichte iomlan airson 2011-12		(4,772,480)	(353,000)	(5,125,480)	Total recognised income and expense for 2011-12
Teachd-a-steach is cosgais aithnichte iomlan	2	5,150,000	0	5,150,000	Funding from Scottish Government
Cothromachadh air 31 Màrt 2012		377,520	(353,000)	24,520	Balance at 31 March 2012

Tha na poileasaidhean cunntasachd is nòtaichean air duilleagan 64 gu 81 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 64 to 81 form part of these accounts.

Nòtaichean airson nan Cunntasan

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2013

Notes to the Accounts

For the Year Ended 31 March 2013

1. POILEAS AidHEAN CUNNTASACHD

Tha na cunntasan air an ullachadh a rèir Stiùireadh nan Cunntasan a dh'fhoillsich Ministearan na h-Alba do Bhòrd na Gàidhlig. Fo Stiùireadh nan Cunntasan feumar cumail ri Leabhraan Aithrisean Ionmhasail Roinn-Ionmhais na Banrigh 2012-13 (FReM). Tha na poileasaidhean cunntasachd san leabhraan a' cumail ri Poileasaidhean Cunntasachd Coitcheann mar a tha iad air an cur an cèill ann an Inbhean Eadar-nàiseanta airson Aithrisean Ionmhasail (IFRS) ris an do dh'aontaich an t-Aonadh Eòrpach agus a ghabh Achd nan Companaidhean 2006 os làimh, chun na h-ìre agus a tha sin ciallach is iomchaidh ann an co-theacsa na roinne poblach. Tha mineachadh air na poileasaidhean cunntasachd a chuireadh an sàs gu h-ìosal. Chaidh an cur an sàs gu cunbhalach ann a bhith dèiligeadh ri nithean a bha gam meas susbainteach a thaobh nan cunntasan.

AM MODH CUNNTASACHD

Chaidh na cunntasan ullachadh a rèir modh na cosgais eachdraidheil.

SO-MHAOINEAN NEO-LÀITHREACH

(1) Thathar a' luachadh so-mhaoinean neo-làithreach sna cunntasan san dòigh a leanas:

Chaidh gach so-mhaoin neo-làithreach a tha gan làn-chleachdadh a luachadh a rèir an cosgais eachdraidheil, agus sin air atharrachadh a rèir beatha na so-mhaoin a chaidh a shònrachadh gus am biodh luach le call co-ionann ri luach cothromach. Cha bhithear a' comharrachadh ach so-mhaoinean a tha cosg £1,000 no barrachd mar chalpa agus thèid dèiligeadh ri nithean le cosgais a tha nas lugha na seo mar chaiteachas teachd-a-steach.

(2) Call Luach

Bithear a' comharrachadh call luach air gach so-mhaoin neo-làithreach shusbainteach air stèidh loidhne dìreach. Chaidh ath-sgrùdadh a dhèanamh air beatha nan so-mhaoin thar na bliadhna gus dèanamh cinnteach gun robhar fhathast a' dèanamh tuairmse reusanta air cho fad 's a bhiodh feum eaconamach annta.

1. ACCOUNTING POLICIES

The accounts are prepared in accordance with the Accounts Direction issued to Bòrd na Gàidhlig by the Scottish Ministers. This Accounts Direction requires compliance with H M Treasury's 2012-13 Finance Reporting Manual (FReM). The accounting policies contained in the manual follow Generally Accepted Accounting Policies as defined in International Financial Reporting Standards (IFRS) as adopted by the European Union and the Companies Act 2006 to the extent that it is meaningful and appropriate in the public sector context. The accounting policies adopted are as described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

ACCOUNTING CONVENTION

The accounts are prepared under the historical cost convention.

NON-CURRENT ASSETS

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

All non-current assets in full use have been valued at historic cost, adjusted in accordance with the asset lives assigned to give a depreciated value which equates to fair value. Only assets costing £1,000 and more 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 air an Oifis	5	Office Improvements
Uidheamachd na h-Oifis	4	Office Equipment
Uidheam & Àirneis	4	Fixtures & fittings
Uidheamachd Coimpiutaireachd	3	Computer Equipment
Bathar-bog Coimpiutair is Ceadan	3	Computer software and Licences

Thèid call luach a chomharrachadh airson so-mhaoinean neo-làithreach sa bhliadhna a fhuaras iad, ach cha tèid sa bhliadhna a gheibhear cuidhteas iad.

Non-current assets are depreciated in the year of acquisition but not in the year of disposal.

CÙL-STÒRAN

'S e a th' anns a' Chùl-stòr Choitcheann an còrr a bhios ann le caiteachas thar teachd-a-steach a dh'èireas tro ghnìomhachd air a maoinachadh leis an Tabhartas gus Cuideachadh. Tha luach nan so-mhaoinean is fèicheanasan a chaidh a ghluasad bhon t-seann bhuidhinn air a ghabhail a-staigh sa Chùl-stòr Choitcheann.

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.

CÌS LUACH-LEASAICHTE

Nochdar VAT nach fhaighear air ais san Aithris air Teachd-a-steach lomlan mar chosgais san ùine san robh a' chosgais.

VALUE ADDED TAX

Irrecoverable VAT is charged in the Statement of Comprehensive Income in the period in which it has been incurred.

CÙMHNANTAN MÀIL

Bithear a' nochdadh cosgais chùmhntan màil obrachaidh fo chaiteachas ann an suimeannan co-ionann thar ùine a' chùmhntan.

LEASES

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

TABHARTAS GUS CUIDEACHADH BHON RIAGHALTAS

Bithear a' nochdadh an Tabhartas gus Cuideachadh a gheibhear airson gnìomhan obrachaidh coitcheann is pròiseactan calpa mar teachd-a-steach maoinachaidh agus thèid a chur gu dìreach chun na Maoine Coitcheann.

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.

TEACHD-A-STEACH

'S e a th' ann an teachd-a-steach luach lomlan an teachd-a-steach a fhuaras.

INCOME

Income represents the total value of income received.

SUIMEANNAN MALAIRTEACH A GHEIBHEAR

Chaidh gach sùim shusbainteach a bha ri fhaighinn air 31 Màrt 2013 a thoirt a-staigh don Aithris air Teachd-a-steach lomlan às bith cuin a fhuaras/gheibhear iad.

TRADE RECEIVABLES

All material amounts due at 31 March 2013 have been brought into the Statement of Comprehensive Income irrespective of when the actual receipts were received.

SUIMEANNAN MALAIRTEACH A PHÀIGHEAR

Chaidh gach sùim shusbainteach a bha ri phàigheadh air 31 Màrt 2013 a thoirt a-staigh don Aithris air Teachd-a-steach Iomlan às bith cuin a chaidh/thèid am pàigheadh.

SGEAMA DOL AIR BAIDHSAGAL GU UR N-OBAIR

Bithear a' comharrachadh a' chòrr a tha air fhàgail air iasad a thugadh seachad gus baidhsagal a cheannach fon Sgeama Dol air Baidhsagal gu ur n-Obar mar chothromachadh neach-fiach air 31 Màrt 2013.

COSGAISEAN PEINSEIN

Tha am Bòrd a' gabhail com-pàirt ann an Sgeama Pheirseanan an Riaghaltas Ionadail a tha na sgeama le sochairean air an sònrachadh. Thathar a' comharrachadh na cosgais, a thathar an dùil a bhios ann airson peirseanan a thoirt do luchd-obrach, air stèidh leantainneach thar na h-ùine a thathar an dùil gum bi buill den mhaoin pheirseanan beò sa chumantas. Tha sin a rèir Inbhe Cunntasachd Eadar-nàiseanta 19 (Sochairean Luchd-obrach), agus tha e a' comharrachadh shochairean cluaineis fhad 's a tha iad gan cosnadh agus chan ann nuair a tha còir am pàigheadh. Nì an clèireach-urrais ath-sgrùdadh air an sgeama gach trì bliadhna agus bheir am Bòrd seachad na tabhartasan a thathar a' moladh. Bithear a' comharrachadh cosgais nan tabhartasan san ùine chunntasachd sa bheil i ag èirigh.

Tha Bòrd na Gàidhlig ag ullachadh airson cosgais nam peirseanan a phàigheadh, suas gu aois cluaineis àbhaisteach, do luchd-obrach a ghabhas prògram airson an dreuchd a leigeil dhiubh tràth agus nuair a tha iad ag aontachadh an dreuchd fhàgail tràth sa bhliadhna seo no ann am bliadhnaichean a dh'fhalbh. Pàighidh an sgeama pheirseanan airson peirsean a tha ri phàigheadh às dèidh na h-aoise cluaineis àbhaistich.

IONNSRAMAIDEAN IONMHASAIL

'S e Riaghaltas na h-Alba as motha a tha maoineachadh Bhòrd na Gàidhlig. Mar sin chan eil cunnart mòr ann gum bi sinn gann de sho-mhaoin. 'S e a th' anns na h-ionnsramaidean ionmhasail aig Bòrd na Gàidhlig airgead agus so-mhaoin. Thathar a' tasgadh airgead ann am bancaichean le ainm fìor mhath agus chan eil cunnart mòr ann a thaobh na h-ìre rèidh.

TRADE PAYABLES

All material amounts outstanding as at 31 March 2013 have been brought into the Statement of Comprehensive Income irrespective of when the actual payments were made.

CYCLE TO WORK SCHEME

The balance due on a loan given to purchase a bicycle under the Cycle to Work scheme is treated at a debtor balance at 31 March 2013.

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.

BUIDHEANN A THA CUMAIL A' DOL

Chaidh na cunntasan ullachadh a rèir riatanasan na h-inbhe cunntasachd IAS 19 agus nan cois tha luach le clèireach-urrais air fèicheanasan an sgeama pheinseanan mar a tha air a mhìneachadh ann an nòta 11 airson nan cunntasan. Mar phàirt de seo tha fèicheanasan a dh'fheumar a phàigheadh sna bliadhnaichean air thoiseach oirnn mar fèicheanasan peinsein a tha ag èirigh bho Bhòrd na Gàidhlig a bhith cumail ri IAS 19. Tha Barnett Waddingham, an clèireach-urrais airson an sgeama pheinseanan, air obrachadh a-mach dè na fèicheanasan a th' ann fo IAS 19. Nì an clèireach-urrais ath-sgrùdadh air stèidh maoineachaidh an sgeama pheinseanan a h-uile trì bliadhna, cho math ri ath-sgrùdaidhean tràth ma dh'fheumar. Chaidh an luachadh oifigeil a dhèanamh air a' mhaoin air 31 Màrt 2011. Nuair a bha iad a' tomhas dè a' chosgais a bhiodh ann airson peinseanan airson na bliadhna gu 31 Màrt 2013, tha an clèireach-urrais air gabhail ris gum bi luchd-obrach a' cumail orra a' cosnadh shochairan a rèir nan riaghailtean mar a tha iad an-dràsta agus gum bi an uiread pàighidh air a bheilear a' cosnadh peinsean a' fuireach faisg air an aon ìre nuair a thig luchd-obrach ùra an àite feadhainn a dh'fhalbhas.

Mura pàigh na tobraichean teachd-a-steach eile aig a' Bhòrd airson easbhaidh sam bith sa mhaoin pheinseanan 's e an aon dòigh eile air a phàigheadh 's ann bho thabhartasan a gheibhear no bhon Tabhartas gus Cuideachadh aig an roinn a bheir ùghdarras dhuinn, A' Bhuidheann-stiùiridh airson Ionnsachadh na Gàidhlig is na h-Albais aig Riaghaltas na h-Alba. Thoradh, fo mhodhan àbhaisteach a thaobh a bhith cumail rian pàrlamaid air teachd-a-steach is caiteachas, chan fhaodar tabhartasan den t-seòrsa sin a phàigheadh mus bi feum orra.

Chan eil adhbhar sam bith ann do Bhòrd na Gàidhlig smaoineachadh nach fhaigh sinn ùghdarras is aonta bho na Ministearan san àm ri teachd no gum faigh sinn nas lugha taic. Mar sin, chaidh a mheasadh gun robh e iomchaidh na h-aithrisean ionmhasail seo ullachadh leis an tuigse gun cum a' bhuidheann a' dol.

ATH-SGRÙDADH AIR AR POILEASOIDHEAN CUNNTASACHD

A rèir Inbhe Cunntasachd Eadar-nàiseanta 8, *Poileasaidhean Cunntasachd, Atharraichean ann an Tuairmsean Cunntasachd agus Mearachdan*, rinn am Bòrd ath-sgrùdadh air a h-uile poileasaidh cunntasachd againn feuch an robh iad fhathast iomchaidh.

ATHARRAICHEAN ANN AN DÒIGHEAN TUAIMSEAN A DHÈANAMH

Cha do dh'atharraich sinn na dòighean tuairmse againn am-bliadhna.

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 11 to the accounts. This reflects the inclusion of liabilities falling due in future years in respect of pension liabilities arising from the application of IAS 19 to Bòrd na Gàidhlig. Barnett Waddingham, the actuary to the pension scheme, has calculated the liability arising under IAS 19. The actuary conducts a triennial review of the funding basis of the pension scheme, along with yearly reviews when appropriate. The formal valuation of the fund was conducted as at 31 March 2011. In preparing the projected pension expense for the year to 31 March 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 Gaelic and Scots 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

	2013 £	2012 £	
Tabhartas iomlan gus Cuideachadh a fhuaras comharraichte fon Chùl-stòr Choitcheann san Aithris air an t-Suidheachadh Ionmhasail	5,156,000	5,150,000	Total Grant-in-Aid received credited to the General Reserve in the Statement of Financial Position

Bidh ìre an Tabhartais gus Cuideachadh (GIA) air aontachadh le Ministearan sa chiad dol a-mach, mar phàirt de riarachadh Buidseat na h-Alba. Faodaidh am figear sin an uair sin atharrachadh agus sin aontaichte leis an roinn a bheir ùghdarras dhuinn agus iad a' gabhail ealla ri prògram obrach a' Bhùird.

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

	2013 £	2012 £	
Riaghaltas na h-Alba - Leasachaidhean Thràth-bhliadhnaichean	30,000	0	Scottish Government - Development of Early Years
Riaghaltas na h-Alba - Feuman Taice a Bharrachd	20,000	0	Scottish Government - Additional Support Needs
Alba Chruthachail - tabhartas airson Oifigear Ealain	25,000	25,000	Creative Scotland - Arts Officer grant
Alba Chruthachail - Ro-innleachd Nàiseanta nan Ealain Gàidhlig	17,500	0	Creative Scotland - National Gaelic Arts Strategy
Iomairt na Gàidhealtachd is nan Eilean - tabhartas ga phàigheadh air ais	0	163,559	Highlands & Islands Enterprise - refund of grant
Comann nam Pàrant Nàiseanta - maoineachadh do na Tràth-bhliadhnaichean	83,696	83,696	Comann nam Pàrant Nàiseanta - Early Years' funding
Leasachadh Sgilean na h-Alba - maoineachadh Ùlpan	88,000	52,500	Skills Development Scotland - Ulpan funding
Còrr bho thoraidhean maoinean peinsein thar rèidh	3,000	8,000	Excess of return on pension assets over interest
Teachd-a-steach bho cho-labhairtean	0	45	Conference income
	<u>267,196</u>	<u>332,800</u>	

4. COSGAISEAN BUILL A' BHÙIRD IS LUCHD-OBACH BÒRD MEMBERS AND STAFF COSTS

	2013	2012	
Geàrr-iomradh	£	£	Summary
Buill a' Bhùird	67,029	77,772	Bòrd Members
Luchd-obrach	899,545	859,788	Staff
Luchd-obrach sealach	44,532	10,761	Agency staff
	1,011,106	948,321	
Buill a' Bhùird - faicibh an Aithris air Tuarastalan	£	£	Bòrd Members - see Remuneration Report
Cisean	66,322	76,260	Fees
Cosgaisean airson Sochairean Sòisealta	707	1,512	Social Security Costs
	67,029	77,772	
Tha cosgaisean buill a' Bhùird air an gabhail a-staigh mar phàirt de na cosgaisean-obrachaidh eile (faicibh nòta 6)			Bòrd members' expenses are included in other operating costs (see note 6)
Tuarastalan Luchd-obrach	£	£	Staff Salaries
Tuarastalan	681,980	674,315	Salaries
Cosgaisean Sochairean Sòisealta	54,552	51,510	Social Security Costs
Cosgaisean Peinsein	163,013	133,963	Pension Costs
	899,545	859,788	
	2013	2012	
Luchd-obrach sealach	£	£	Agency Staff
A' dèanamh obair luchd-obrach stèidhichte	44,532	10,761	Cover for permanent staff member
B' e an àireamh de luchd-obrach sa chumantas mar a leanas:			The average number of employees was as follows:
Luchd-stiùiridh	4	4	Senior management
Luchd-obrach Rianachd & Taice	19	19	Administrative & support staff
lomlan	23	23	Total

5. CAITEACHAS OBRACHAIDH

Tha Bòrd na Gàidhlig ag obair mar bhuidhinn shlàn agus chan eil co-phàirtean sa bhuidhinn a tha co-ionann ri roinnean obrachaidh a rèir IFRS 8. Mar sin, chan urrainnear fiosrachadh ionmhasail is mineachaidhean a thoirt seachad mu eileamaidean air an gabhadh aithris a dhèanamh.

5. OPERATIONAL EXPENDITURE

Bòrd na Gàidhlig operates 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 Gnìomh a' sealltainn prìomh thargaidean is chlachan-mìle a tha fa-near don Bhòrd nuair a tha sinn a' feuchainn ri cinn-uidhe a stèidhich Riaghaltas na h-Alba a choileanadh. Tha obair a' Bhùird air a stiùireadh le ceithir prionnsabalan a tha gu math aithnichte a thaobh planadh càin agus gabhaidh caiteachas obrachaidh a roinn mu choinneimh nam prionnsabalan sin. Tha na h-eadar-dhealachaidhean bho bhliadhnaichean eile ann air sgàth mar a chaidh prìomhachasan sa Phlana Chorporra 2012-13 atharrachadh.

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 2012-13 Corporate Plan.

	2013 £	2012 £	
Leasachaidhean Gàidhlig	2,748,542	0	Gaelic Development
Leasachaidhean Foghlaim	1,157,763	0	Educational Development
Leasachaidhean Corporra	60,428	0	Corporate Development
Leasachaidhean NGLP	222,891	0	NGLP Development
Togail Càinain	0	792,283	Language Acquisition
Cleachdadh Càinain	0	1,533,561	Language Usage
Inbhe Càinain	0	1,498,384	Language Status
Corpas Càinain	0	272,861	Language Corpus
	4,189,624	4,097,089	

6. COSGAISEAN OBRACHAIDH EILE OTHER OPERATING COSTS

	2013 £	2012 £	
Cosgaisean a' Bhùird is Luchd-obrach (gun chosgaisean Thuarastalan)	133,823	122,801	Bòrd and Staff Costs (excluding Salary costs)
Cosgaisean Ruith na h-Oifis	224,984	198,100	Office Running Costs
PR & Margaidheachd	7,258	8,324	PR & Marketing
Cosgaisean ri linn obair chàraidh air an t-seann oifis	42,488	0	Dilapidations costs for former office
Call le bhith faighinn cuidhteas so-mhaoinean suidhichte	6,249	0	Loss on disposal of fixed assets
Cìsean Proifeiseanta	42,453	29,297	Professional Fees
	457,255	358,522	

Tha an caiteachas a leanas mar phàirt de na cosgaisean gu h-àrd:

The following expenditure is included in the above costs:

Cìsean Sgrùdaidh (sgrùdadh bhon taobh a-muigh)	12,000	12,600	Audit Fees (external audit)
Call le bhith faighinn cuidhteas so-mhaoinean	27,122	28,914	Depreciation
Cùmhnantan Màil Obrachaidh			Operating Lease Rentals included in office running costs
- fearann is toglaichean	58,503	46,502	- land and buildings
- carbadan is uidheamachd oifis	3,242	5,571	- vehicles and office equipment

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

	Leasachaidhean do Luchd-mhàil Leasehold Improvements	Uidheamachd Oifis Office Equipment	Uidheam & Àirneis Fixtures & Fittings	Uidheamachd Coimpiutaireachd Computer Equipment	Iomlan Total	
	£	£	£	£	£	
Cosgaisean						Cost
Air 1 Giblean 2012	42,730	59,311	44,279	107,975	254,295	At 1 April 2012
Nithean a chuireadh ris	0	0	0	0	0	Additions
Cuidhteasan	(42,730)	(50,574)	(27,589)	(41,660)	(162,553)	Disposals
Air 31 Màrt 2013	0	8,737	16,690	66,315	91,742	At 31 March 2013
Call Luach						Depreciation
Air 1 Giblean 2012	42,730	50,387	33,964	74,663	201,744	At 1 April 2012
Ri chomharrachadh sa bhliadhna	0	2,036	4,172	20,914	27,122	Provided in Year
Co-cheangailte ri Cuidhteasan	(42,730)	(46,188)	(25,726)	(41,660)	(156,304)	Relating to Disposals
Air 31 Màrt 2013	0	6,235	12,410	53,917	72,562	At 31 March 2013
Luach Leabhair Lom						Net Book Value
Air 31 Màrt 2013	0	2,502	4,280	12,398	19,180	At 31 March 2013
Luach Leabhair Lom						Net Book Value
Air 1 Giblean 2012	0	8,924	10,315	33,312	52,551	At 1 April 2012

8. MALAIRT IS NITHEAN EILE A GHEIBHEAR TRADE AND OTHER RECEIVABLES

	2013 £	2012 £	
Tabhartasan pàighte ro-làimhe	13,060	265,170	Grants paid in advance
Nithean eile a gheibhear	112,148	13,505	Other Receivables
	125,208	278,675	
Mion-sgrùdadh air Malairt is nithean eile a gheibhear:	£	£	Analysis of Trade and other receivables:
Buidhnean àrd-riaghaltais eile	2,500	0	Other central government bodies
Ùghdarrasan Ionadail	2,960	0	Local authorities
Buidhnean NHS	0	0	NHS bodies
Co-chomannachdan poblach is maoinean malairt	0	0	Public corporations and trading funds
Buidhnean taobh a-muigh an riaghaltais	119,748	278,675	Bodies external to government
	125,208	278,675	

9. AIRGEAD IS SUIMEANNAN CO-IONANN RI AIRGEAD CASH AND CASH EQUIVALENTS

	2013 £	2012 £	
Cothromachadh air 1 Giblean 2012	86,196	39,928	Balance at 1 April 2012
An t-atharrachadh lom ann an suimeannan airgid is suimeannan co-ionann ri airgead	(35,014)	46,268	Net change in cash and cash equivalent balances
Cothromachadh air 31 Màrt 2013	51,182	86,196	Balance at 31 March 2013
B' iad na suimeannan a leanas a bh' againn air 31 Màrt 2013:			
	£	£	The following balances at 31 March 2013 were held:
Cunntas Banca Làitheil	46,077	9,325	Bank current account
Cunntas Banca Tasgaidh	5,000	76,697	Bank deposit account
Airgead làimhe	105	174	Petty cash
	51,182	86,196	

10. MALAIRT IS NITHEAN EILE A PHÀIGHEAR TRADE AND OTHER PAYABLES

	2013 £	2012 £	
Nithean malairt rim pàigheadh	2,994	9,297	Trade Payables
Cìsean Clàr-pàighidh	0	0	Payroll Taxes
Nithean cruinnichte	37,747	30,605	Accruals
	40,741	39,902	
Mion-sgrùdadh air Malairt is nithean eile rim pàigheadh			
	£	£	Analysis of Trade and other payables
Buidhnean àrd-riaghaltais eile	630	0	Other central government bodies
Ùghdarrasan Ionadail	0	0	Local authorities
Buidhnean NHS	0	0	NHS bodies
Co-chomannachdan Poblach is maoinnean malairt	0	0	Public corporations and trading funds
Buidhnean taobh a-muigh an riaghaltais	40,111	39,902	Bodies external to government
	40,741	39,902	

11. GEALLAIDHEAN A THAOBH PHEINSEANAN

Tha am Bòrd a' cur an sàs sgeama shochairlean suidhichte mar bhuidhinn aig a bheil com-pàirt ann am Maoin Pheinseanan Comhairle na Gàidhealtachd, agus tha stòras na maoin sin air a chumail ann am maoin fa leth fo stiùir urrasairean. Bha a' bhuidheann ro Bhòrd na Gàidhlig a' cur seo an sàs agus chaidh a ghluasad thugainne air 3 Giblean 2006. Thathar a' cur tabhartasan don sgeama fon chunntas airson teachd-a-steach is caiteachas gus am bi cosgais nam peinseanan air an sgaoileadh air feadh beatha obrach luchd-obrach a' Bhùird.

Rinn Barnett Waddingham tomhas air 31 Màrt 2013 air cosgais nam peinseanan a thaobh nan sochairlean a bheir an sgeama seachad, agus iad a' cleachdadh a' mhodh-obrach "cuir-air-adhart" airson luach fèicheanasan an Luchd-obrach a chaidh a mheasadh san luachadh trì-bhliadhnaich a rinneadh air 31 Màrt 2012, agus sin a' gabhail ealla ris na diofar bheachdan ionmhasail a dh'fheumte gabhail.

'S iad na beachdan ionmhasail a chaidh gabhail sna tomhasan IAS 19:

The financial assumptions used for the purpose of the IAS 19 calculations are as follows:

	31.3.13		31.3.12		31.3.11		31.3.10		
	%g.b.	Fìor	%g.b.	Fìor	%g.b.	Fìor	%g.b.	Fìor	
	%p.a.	Real	%p.a.	Real	%p.a.	Real	%p.a.	Real	
Meudachaidhean RPI	3.4%	-	3.3%	-	3.5%	-	3.9%	-	RPI Increases
Meudachaidhean CPI	2.6%	-0.8%	2.5%	-0.8%	2.7%	-0.8%	n/a	n/a	CPI Increases
Meudachadh Thuarastalan	4.8%	1.4%	4.8%	1.5%	5.0%	1.5%	5.4%	1.5%	Salary Increases
Meudachadh Pheinseanan	2.6%	-0.8%	2.5%	-0.8%	2.7%	-0.8%	3.9%	-	Pension Increases
Lasachadh	4.6%	1.2%	4.6%	1.3%	5.5%	1.9%	5.5%	1.5%	Discount

Chuir an clèireach-urrais an sàs taghadh de bheachdan deamografach a bha co-ionann ris an fheadhainn a chleachdadh leis an luachadh maoineachaidh fhoirmeil mar a bha air 31 Màrt 2011. B' iad na clàran airson reata bhàsan am measg dhaoine a tha air chluaineas a chuireadh an sàs an fheadhainn 110% S1PA agus iad a' leantainn ro-mheasaidhean CMI, le reata de 1% sa bhliadhna san ùine fhada.

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.

Dùil a bhith beò bho aois 65 (bliadhna)	A' leigeil dhìot do dhreuchd an-diugh		A' leigeil dhìot do dhreuchd an ceann 20 bliadhna		Life Expectancy from age 65 (years)
	Retiring today		Retiring in 20 years		
Fireannaich	21.3		22.6		Males
Boireannaich	23.5		25.1		Females

Ghabh an clèireach-urrais na beachdan a leanas.

The Actuary also made the following assumptions.

Nì buill iomlaid air leth den pheinsean so-ghluasaid aca gu airgead nuair a leigeas iad dhiubh an dreuchd.

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

B' iad so-mhaoinean an sgeama agus ìre nan toraidhean ris an robh dùil:

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

	Luach air 31.3.13	Luach air 31.3.12	Luach air 31.3.11	Luach air 31.3.10	
	Value at 31.3.13	Value at 31.3.12	Value at 31.3.11	Value at 31.3.10	
	£	£	£	£	
Luach làithreach an uallaich mhaoinichte	(1,656,000)	(1,386,000)	(925,000)	(921,000)	Present value of Funded Obligation
Luach cothromach so-mhaoinean an Sgeama (luach reic)	1,319,000	1,033,000	864,000	688,000	Fair value of Scheme assets (bid value)
Fèicheanas Lom	(337,000)	(353,000)	(61,000)	(233,000)	Net Liability
Luach làithreach an Uallaich Neo-mhaoinichte	0	0	0	(74,000)	Present value of Unfunded Obligation
Cosgais Neo-aithnichte na Seirbheis a bh' ann	0	0	0	0	Unrecognised Past Service Cost
Fèicheanas Lom san Aithris air an t-Suidheachadh Ionmhasail	(337,000)	(353,000)	(61,000)	(307,000)	Net liability in Statement of Financial Position

'S iad na suimeannan a thathar ag aithneachadh san Aithris air Cateachas Iomlan:	31.3.13	31.3.12	31.3.11	31.3.10	The amounts recognised in the Statement of Comprehensive Income are:
	£	£	£	£	
Cosgais làithreach na seirbheis	163,000	126,000	117,000	34,000	Current service cost
Riadh air an uallach	64,000	56,000	58,000	43,000	Interest on obligation
Toradh ris a bheil dùil bho so-mhaoin an Fhastaiche	(67,000)	(64,000)	(55,000)	(31,000)	Expected return on Employer assets
Cosgais na seirbheis a bh' ann	160,000	0	(91,000)	0	Past service cost
Toradh lom	320,000	118,000	29,000	46,000	Net return
An dearbh thoradh bho so-mhaoinean an Sgeama	143,000	18,000	(61,000)	(190,000)	Actual return on Scheme assets

Rèiteachadh air suimeannan tòiseachaidh is crìochnachaidh airson luach làithreach uallach nan sochairean suidhichte:	31.3.13	31.3.12	31.3.11	31.3.10	Reconciliation of opening and closing balances of the present value of the defined benefit obligation:
	£	£	£	£	
Uallach nan sochairean suidhichte aig an toiseach	1,386,000	925,000	995,000	621,000	Opening Defined Benefit Obligation
Cosgais na seirbheis	163,000	126,000	117,000	34,000	Service cost
Cosgais an rèidh	64,000	56,000	58,000	43,000	Interest cost
Call (prothaid) – mar a thachair	21,000	154,000	(165,000)	301,000	Actuarial losses (gains)
Tuairmse air sochairean pàighte (gluasadan lom a-steach)	(23,000)	81,000	(25,000)	(19,000)	Estimated benefits paid (net of transfers in)
An t-seirbheis a bh' ann (prothaid)/cosgais	0	0	(91,000)	0	Past service (gain)/cost
Tabhartasan bho chom-pàirtichean an Sgeama	45,000	44,000	36,000	20,000	Contributions by Scheme participants
Suimeannan peinsein neo-mhaoinichte	0	0	0	(5,000)	Unfunded pension payments
Uallach nan sochairean suidhichte aig an deireadh	1,656,000	1,386,000	925,000	995,000	Closing defined Benefit Obligation

Rèiteachadh air na suimeannan tòiseachaidh is crìochnachaidh airson luach cothromach so-mhaoinean an Sgeama:	31.3.12	31.3.12	31.3.11	31.3.10	Reconciliation of opening and closing balances of the fair value of Scheme assets:
	£	£	£	£	
Luach cothromach so-mhaoinean an Sgeama aig an toiseach	1,033,000	864,000	688,000	442,000	Opening fair value of Scheme assets
Atharrachadh air an t-sùim thòiseachaidh ri linn atharrachadh san dòigh luachaidh	0	0	0	0	Adjustment to opening balance for change of basis of valuation
Toradh ris a bheil dùil bho so-mhaoinean an Sgeama	67,000	64,000	55,000	31,000	Expected return on Scheme assets
Call (prothaid) – mar a thachair	76,000	(149,000)	7,000	159,000	Actuarial gains (losses)
Tabhartasan bhon fhastaidhe	121,000	129,000	103,000	60,000	Contributions by employer
Tabhartasan bho chom-pàirtichean an Sgeama	45,000	44,000	36,000	20,000	Contributions by Scheme participants
Tuairmse air sochairean pàighte (gluasadan lom a-steach)	(23,000)	81,000	(25,000)	(24,000)	Estimated benefits paid (net of transfers in)
Luach cothromach so-mhaoinean an Sgeama aig deireadh na h-ùine	1,319,000	1,033,000	864,000	688,000	Fair value of Scheme assets at end of period

Geallaidhean a thaobh Pheinseanan (a' leantainn)	31.3.13 £	31.3.12 £	31.3.11 £	31.3.10 £	Reconciliation of opening and closing deficit
Easbhaidh san sgeama aig toiseach na bliadhna	(353,000)	(61,000)	(307,000)	(179,000)	Deficit in scheme at start of year
Atharraichean san t-sùim thòiseachaidh ri linn atharrachadh san dòigh luachaidh	0	0	0	0	Adjustment to opening balance for change of basis of valuation
Cosgais làithreach na seirbheis	(163,000)	(126,000)	(117,000)	(34,000)	Current service cost
Tabhartasan bhon Fhastaiche	121,000	129,000	103,000	55,000	Employer Contributions
Tabhartasan peinsein gun mhaoineachadh	0	0	0	5,000	Unfunded pension payments
Cosgaisean na seirbheis a bh' ann	0	0	91,000	0	Past service costs
Atharraichean air so-mhaoinean an Sgeama a rèir eòlais	0	0	0	0	Experience adjustments on Scheme assets
Teachd-a-steach bho ionmhas eile	3,000	8,000	(3,000)	(12,000)	Other finance income
Prothaid/(call) – mar a thachair	55,000	(303,000)	172,000	(142,000)	Actuarial gains /(Losses)
Còrr/(easbhaidh) aig deireadh na bliadhna	(337,000)	(353,000)	(61,000)	(307,000)	Surplus/(Deficit) at end of year
Suimeannan airson na bliadhna seo agus nan trì ron seo	31.3.13 £	31.3.12 £	31.3.11 £	31.3.10 £	Amounts for the current and previous three periods
Uallach nan Sochairean Suidhichte	(1,656,000)	(1,386,000)	(925,000)	(995,000)	Defined Benefit Obligation
So-mhaoinean an Sgeama	1,319,000	1,033,000	864,000	688,000	Scheme assets
Còrr/Easbhaidh	(337,000)	(353,000)	(61,000)	(307,000)	Surplus/Deficit
Atharraichean a rèir eòlais air Fèicheanasan an Sgeama	0	20,000	68,000	0	Experience adjustments on Scheme liabilities
Atharraichean a rèir eòlais air So-mhaoinean an Sgeama	76,000	(149,000)	7,000	159,000	Experience adjustments on Scheme assets

Aithris air a' phrothaid is call iomlan a tha aithnichte	31.3.12 £	31.3.12 £	31.3.11 £	31.3.10 £	Statement of total recognised gains and losses
A' toirt air falbh an toradh ris an robh dùil bhon Dearbh Thoradh a fhuaras bho so-mhaoinean an sgeama pheinseanan	76,000	(47,000)	7,000	159,000	Actual Return less expected return on pension scheme assets
Prothaid is call a rèir eòlais	0	(82,000)	68,000	0	Experience gains and losses
Atharraichean sna beachdan leis a bheilear a' stèidheachadh luach làithreach fèicheanasan an sgeama	(21,000)	(174,000)	97,000	(301,000)	Changes in assumptions underlying the present value of the scheme liabilities
Prothaid/(call) mar a thachair san sgeama pheinseanan	55,000	(303,000)	172,000	(142,000)	Actuarial gain/(loss) in pension scheme
Meudachadh/(lùghdachadh) sa chòrr nach fhaighear air ais air sgàth nas lugha buill no factaran eile	0	0	0	0	Increase/(decrease) in irrecoverable surplus from membership fall and other factors
Prothaid/(call) aithnichte – mar a thachair	55,000	(303,000)	172,000	(142,000)	Actuarial gain/(loss) recognised

Ro-mheasaidhean airson na Bliadhna gu 31 Màrt 2014	A' Bhliadhna gu 31 Màrt 2014 Year to 31 March 2014 £	Projections for the Year to 31 March 2014
Cosgais na seirbheis	166,000	Service cost
Cosgais an rèidh	13,000	Interest cost
Cosgaisean rianachd	4,000	Return on assets
Iomlan	183,000	Total
Tabhartasan bhon Fhastaiche	113,000	Employer Contributions

Chan eil a' chosgais àireamhaichte a dh'èireas bho dhaoine a' leigeil dhiubh an dreuchd tràth no suimeannan a bharrachd a dh'fhaodadh a chaidh a phàigheadh às dèidh 31 Màrt 2013 mar phàirt de na figearan seo.

These figures exclude the capitalised cost of any early retirements or augmentations which may have happened after 31 March 2013.

12. SUIMEANNAN PÀIGHTE DO BHUIDHNEAN COM-PÀIRTEACH

'S e Buidheann Phoblach Neo-roinneil de Riaghaltas na h-Alba a th' anns a' Bhòrd. 'S e an Roinn tha toirt Ùghdarras don Bhòrd a' Bhuidheann-stiùiridh an Ionnsachaidh. Thathar a' meas Riaghaltas na h-Alba mar bhuidhinn chom-pàirteach agus bha grunn ghluasadan airgid eadarainn air feadh na bliadhna mar phàirt de ghnòthaichean àbhaisteach a' Bhùird. Cuideachd, bha grunn ghluasadan airgid eadar am Bòrd agus Roinnean an Riaghaltais agus Buidhnean Poblach Neo-roinneil eile.

Thug sinn sùil air na gluasadan airgid air feadh na bliadhna agus bha sinn den bheachd gum bu chòir na com-pàirtean a leanas a nochdadh:

A' bhuidheann is adhbhar an tabhartais	Buill a' Bhùird / Ball den Sgioba Stiùiridh agus an ceangal aca ris a' bhuidhinn	Luach lomlan an Airgid 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)
Oilthigh na Gàidhealtachd is nan Eilean Soillse £86,250 Bathar-bog Cuimhneachaidh airson Eadar-theangachadh £30,000 Maoin Buileachaidh Achd na Gàidhlig (Alba) 2005 £9,000 Coimiseanan £2,425	I Caimbeul Soillse - Àrd-mhanaidsear a' Phròiseict stèidhichte aig Sabhal Mòr Ostaig	127,675	I Campbell Soillse - Project Manager based at Sabhal Mòr Ostaig	University of the Highlands and Islands Soillse £86,250 Translation Memory Software £30,000 Gaelic Language (Scotland) Act 2005 Implementation Fund £9,000, Commissions £2,425
A' bhuidheann is adhbhar an tabhartais	Buill a' Bhùird / Ball den Sgioba Stiùiridh agus an ceangal aca ris a' bhuidhinn	Luach lomlan an Airgid 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 £75,000 Ionnsachadh do dh'Inbhich £16,125	I MacLeòid Ceann-suidhe A' Chomuinn Ghàidhealaich	91,125	J MacLeod President of An Comunn Gàidhealach	An Comunn Gàidhealach Funding grant £75,000 Adult learning £16,125
Rionnagan Beaga Steòrnabhagh Buidheann Pàrant is Pàiste, Steòrnabhagh	J Ghreumach Ball den Chomataidh	374	J Graham Member of Committee	Rionnagan Beaga Stornoway Parent and Child Group, Stornoway
Alba Aosmhor Maoin Buileachaidh Achd na Gàidhlig	C Dòmhnallach An neach le ceangal air fhastadh aig Alba Aosmhor	32,000	C MacDonald Connected person employed by Historic Scotland	Historic Scotland Gaelic Language Act Implementation Fund
Oilthigh Obar Dheathain Rannsachadh £15,997 Maoin Buileachaidh Achd na Gàidhlig £12,600 Tabhartas ionnsachaidh is foghlaim £820	C MacFhionghuin Òraidiche pàirt-thìde ann an dealbhadh poileasaidh is cànan	29,417	K MacKinnon Part time lecturer in policy and language planning	Aberdeen University Research £15,997 Gaelic Language Act Implementation Fund £12,600 Education and learning grant £820

12. RELATED PARTY TRANSACTIONS

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

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

13. AONTAIDHEAN RI TABHARTASAN FAR A BHEIL COM-PÀIRT AIG BALL A' BHÙIRD IS BALL DEN SGIOPA STIÙIRIDH SA BHUIDHINN

A thuilleadh air na gluasadan airgid mòra a chaidh a chomharrachadh fo Nòta 13 gu h-àrd, chaidh na tabhartasan a leanas aontachadh airson buidhnean san robh com-pàirt ainmichte aig Buill a' Bhùird is Buill den Sgioba Stiùiridh. Chaidh na tabhartasan seo aontachadh sa bhliadhna suas gu 31 Màrt 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 13 above, the following grants were approved to organisations with which Bòrd Members and members of the Senior Management Team had declared an interest. The grants concerned cover the period up to 31 March 2013.

A' bhuidheann is adhbhar an tabhartais	Buill a' Bhùird / Ball den Sgioba Stiùiridh agus an ceangal aca ris a' bhuidhinn	Luach iomlan an Airgid 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 is nan Eilean Tabhartas Maoineachaidh don Pròiseact Rannsachaidh Soillse	I Caimbeul Soillse - Àrd-mhanaidsear a' Phròiseict stèidhichte aig Sabhal Mòr Ostaig	116,000	I Campbell Soillse - Project Manager based at Sabhal Mòr Ostaig	University of the Highlands & Islands Soillse Research Project Funding Grant
Sabhal Mòr Ostaig Am pròiseact Connect G £107,250 Oifigear Gàidhlig £13,600, Sàr Chlasaichean Dràma £4,000, Toolkit airson Planaichean Gàidhlig £15,200 Dràma rèidio Gàidhlig £24,500 agus taic do dhràma Comann nan Oileanach £5,000	I Caimbeul Soillse - Àrd-mhanaidsear a' Phròiseict stèidhichte aig Sabhal Mòr Ostaig S NicIllnnein Cunnradair airson a' phròiseict Connect G agus ball den Chomataidh Sgrùdaidh Sabhal Mòr Ostaig	169,550	I Campbell Soillse - Project Manager based at Sabhal Mòr Ostaig S MacLennan Contractor on Connect G project and member of Sabhal Mòr Ostaig Audit Committee	Sabhal Mòr Ostaig Project Connect G £107,250 Gaelic Officer £13,600, Drama Masterclasses £4,000, Gaelic plans toolkit £15,200 Gaelic radio drama £24,500 and support for Comann nan Oileanach drama £5,000
Dualchas Nàdair na h-Alba A' togail air a' phròiseact ealain bho an-uiridh £3,500 Stuthan taice do thidsearan £7,750	C Dòmhnallach An neach le ceangal air fhastadh aig SNH	11,250	C MacDonald Connected person employed by SNH	Scottish Natural Heritage Extension of previous year's art project £3,500 Teaching aids £7,750
Alba Aosmhor Gàidhlig mar phàirt den obair gus ath-mhìneachadh a dhèanamh air làraich each-draidheil ann an Eilean Idhe agus tachartasan gus an t-àm a thàinig Calum Cille don eilean a chomharrachadh £20,000. Cruthaich stòr-dàta de theirmean Gàidhlig co-cheangailte ris an àrainneachd eachdraidheil £20,000	C Dòmhnallach An neach le ceangal air fhastadh aig Alba Aosmhor	40,000	C MacDonald Connected person employed by Historic Scotland	Historic Scotland Re-interpretation of the Iona site along with events to coincide with the arrival of Calum Cille to the island £20,000. Create a database of Gaelic terms relating to the historic environment £20,000
Stòrlann Nàiseanta na Gàidhlig A' leasachadh ghoireasan £20,000 Pasgan Trèanaidh £11,700	C Dòmhnallach An neach le ceangal air fhastadh aig Stòrlann	31,700	C MacDonald Connected person employed by Stòrlann	Stòrlann Nàiseanta na Gàidhlig To develop resources £20,000 Training Pack £11,700
An Comunn Gàidhealach Tabhartas Maoineachaidh	I MacLeòid Ceann-suidhe a' Chomuinn Ghàidhealaich	121,500	J MacLeod President of An Comunn Gàidhealach	An Comunn Gàidhealach Funding grant

14. GEALLAIDHEAN CALPA IS CÙMHNANTAN MÀIL

Cha robh gin a gheallaidhean calpa fhathast ri phàigheadh nach robh san aithris air an t-suidheachadh ionmhasail agus cha robh gin a dh'fhèicheanasan a dh'fhaodadh tighinn oirnn fhathast aig deireadh na bliadhna. Rè na bliadhna ionmhais 2012/13 chuir am Bòrd crìoch air a' chùmhnannt màil airson Oifisean an Daraich. Air 31 Màrt 2013 cha robh aig a' Bhòrd ri dad eile a phàigheadh a thaobh màil air an togalach sin. Cuideachd ann an 2012/13 thàinig an cùmhnannt màil airson a' charbaid gu crìch.

15. GEALLAIDHEAN A THAOBH TEACHD-A-STEACH

Chìtheas gu h-ìosal geallaidhean a thaobh thabhartasan aig deireadh na bliadhna, 's iad sin tabhartasan a chaidh aontachadh ro 31 Màrt 2013 ach nach tèid a phàigheadh gu às dèidh sin:

	2013 £	2012 £	
Taobh a-staigh bliadhna	2,935,067	2,713,223	Within one year
Taobh a-staigh dà gu còig bliadhna	188,810	482,200	Within two to five years
Às dèidh còig bliadhna	0	0	After five years
	<u>3,123,877</u>	<u>3,195,423</u>	

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 the year end. During financial year 2012/13 the Bòrd terminated the operating lease on Darach House. At 31 March 2013 the Bòrd were not due to make any further lease payments on this property. Also during 2012/13 the lease on the motor vehicle came to an end.

15. REVENUE COMMITMENTS

Grants commitments at the year end, comprising grants which had been approved prior to 31 March 2013 but were not payable until after that date, were due as follows:

16. IONNSRAMAIDEAN IONMHASAIL

Feumaidh Bòrd na Gàidhlig am feum fhoillseachadh a rinn ionnsramaidean ionmhasail san ùine ann a bhith ag adhbharachadh no ag atharrachadh nan cunnartan a bha ron bhuidhinn nuair a bha sinn ri ar n-obair. Ri linn an seòrsa obrach againn agus an dòigh sa bheilear a' maoineachadh Bhòrd na Gàidhlig, chan eil an aon ìre de chunnart ionmhasail ann do Bhòrd na Gàidhlig agus a tha do bhuidhnean gnothachais.

An cunnart gum bi gainnead airgid ann

Tha Ministearan na h-Alba a' sònrachadh sùim sa bhuidseat aca gach bliadhna mu choinneamh a' mhaoineachaidh a bhios a dhìth air Bòrd na Gàidhlig air adhbharan teachd-a-steach agus calpa. Chan fhaodar maoineachadh no maoineachadh a thèid a thional a chleachdadh ach air na h-adhbharan ainmichte agus suas gun ìre a tha air a sònrachadh sa bhuidseat. Thèid sùim airgid iomlan aontachadh eadar Riaghaltas na h-Alba agus Bòrd na Gàidhlig leis am bi sinn ag obrachadh sa bhliadhna ionmhais. Mar sin chan eil cunnart mòr ann gum bi gainnead airgid aig Bòrd na Gàidhlig.

Cunnart bho ruithean-airgid dhùthchannan eile

Chan eil cunnart susbainteach sam bith ann do Bhòrd na Gàidhlig a thaobh reataichean iomlaid. Sa bhliadhna seo chaidh aon sùim a ghluasad a bha ann an ruith-airgid dùthaich eile. Cha robh an cunnart do Bhòrd na Gàidhlig tron eadar-dhealachadh eadar na ruithean-airgid mòr idir.

Cunnart a thaobh an ìre rèidh

Chan eil cead aig Bòrd na Gàidhlig iasadan a thoirt a-mach agus bithear a' cumail maoinean còrr ann an cunntasan tasgaidh le riadh aig Banca na h-Alba. Chan eil tasgaidhean sam bith eile aig Bòrd na Gàidhlig is mar sin chan eil ìrean rèidh nan cunnart dhuinn.

Luachan cothromach

Chan eil diofar eadar luach cothromach agus luach leabhair an airgid sa bhanca a tha ga shealltainn ann an Nòta 10.

17. TACHARTASAN ÀS DÈIDH NA DUILLIGE COTHROMACHAIDH

Cha robh gin a thachartasan às dèidh na duilleige cothromachaidh a dh'fheumar atharrachadh sna cunntasan no fhoillseachadh.

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. POST BALANCE SHEET EVENTS

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

STIÙIREADH LE MINISTEARAN NA H-ALBA

1. Tha Ministearan na h-Alba, a rèir Paragraf 8 (a) de Chlàr 1 de Achd na Gàidhlig (Alba) 2005, a' foillseachadh an stiùiridh seo.
2. Cumaidh an aithris air na cunntasan airson na bliadhna ionmhais a chrìochnaich air 31 Màrt 2006, agus gach bliadhna às dèidh sin, ri prionnsabalan cunntasachd agus riatanasan foillseachaidh a gheibhear ann an Leabhran an Rìaghaltais airson Aithrisean Ionmhasail (FReM) a tha an gnìomh sa bhliadhna don deach an aithris air na cunntasan ullachadh.
3. Thèid na cunntasan ullachadh gus sealladh fìor is cothromach a thoirt air teachd-a-steach, caiteachas agus sruthan airgid airson na bliadhna ionmhais, agus air an t-suidheachadh aig deireadh na bliadhna ionmhais.
4. Thèid an stiùireadh seo a nochdadh mar eàrr-ràdh san aithris air na cunntasan. Tha an stiùireadh a thugadh seachad air 31 Màrt 2006 a-nis air a chùl-ghairm.



Chaidh làmh a chur ri seo le ùghdarras Mhinistearan na h-Alba

11 Dàmhair 2007

DIRECTION BY THE SCOTTISH MINISTERS

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



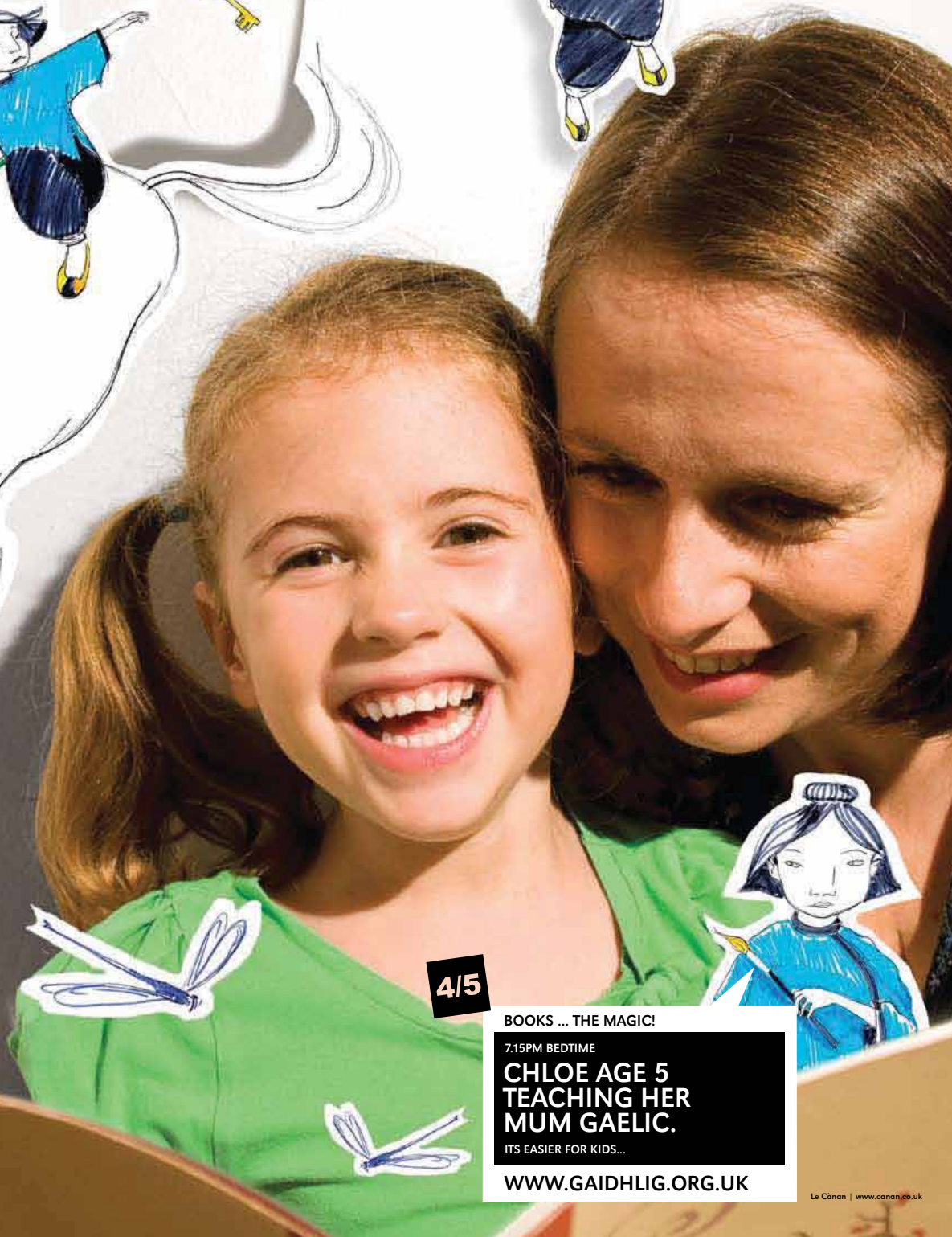
Signed by the authority of the Scottish Ministers

11 October 2007

Dà Chànan = Iomadh Cothrom

English
+
Gaelic = a
Brighter
Scotland

FACT: 90 schools across 14 local authorities in Scotland offer Gaelic-medium education.




4/5

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