

# AITHISG BHLIADHNAIL 2013/2014

## ANNUAL REPORT 2013/2014

### 1 'S E GU DEARBH NUADH CHÀNAN A TH' ANNS A' GHÀIDHLIG LE EACHDRAIDH ÀRSAIDH

Bithear a' cleachdadh Gàidhlig gach latha ann an Alba, ann an dachaighean, ann an coluadair agus ann an obair agus tha dualchas làidir air a cùlaibh a tha sineadh air ais còrr is 2,000 bliadhna agus a tha sìor fhàs.

### 2 THA A' GHÀIDHLIG MAR BHUN-FHREUMH DO DHÙTHCHAS NA H-ALBA

B' ann air sgàth nan Scotti, a bha bruidhinn Gàidhlig, bho thràth na h-eachdraidh a fhuair Alba an t-ainm 'Scotland'. Bidh daoine bho air feadh na Rìoghachd Aonaichte, na h-Eòrpa agus bho air feadh an t-saoghail a' nochdadh ùidh ann an Gàidhlig agus a' cur a' chultar agus iad ga faicinn mar mheur bhunaiteach de dhùthchas na h-Alba.

### 3 THA A' GHÀIDHLIG SÒNRAICHTE DO DH'ALBA

'S e nì sònraichte a th' ann an dualchas Gàidhlig na h-Alba agus faodaidh sin a bhith na tharraing do luchd-turais agus iad am beachd tadhal oirnn. Bidh luchd-turais a' sealltainn air a' Ghàidhlig agus a' cur a' chultar mar rud fa leth, rud a tha inntinneach agus rud nach fhaigh thu ach ann an Alba a-mhàin.

### 4 BUINIDH A' GHÀIDHLIG DO DH'ALBA GU LÈIR

Tha còrr is 90,000 duine ann an Alba an-dràsta le comas air choreigin sa Ghàidhlig agus tha cha mhòr 60,000 a tha ga bruidhinn. Tha an àireamh de dhaoine òga a tha bruidhinn Gàidhlig a' dol am meud air sgàth 's mar a tha an àireamh de sgoiltean-àraich agus sgoiltean Gàidhlig air a dhò an àird gu luath air feadh Alba. Tha clann a tha fuireach ann an 28 de na 32 sgìrean aig na h-Ùghdarrasan Ionadail ann an Alba ann am foghlam tron Ghàidhlig.

### 5 THA A' GHÀIDHLIG AIRSON A H-UILE DUINE

Chan eil e gu diofar mas ann à Comar nan Allt, Carnoustie no Coatbridge a tha thu, buinidh an cànan dhutsa a cheart cho math ri daoine bho Bhàgh a' Chaisteil, Càirinis agus Gallaibh. 'S ann dha iomadach freumh cultarach a bhuineas a' chlàna a tha ann am foghlam tron Ghàidhlig agus 's ann à iomadach suidheachadh cànan a thig iad – tha cuid aca aig a' bheil a' Ghàidhlig gu ìre air choreigin mu thràth agus tha iad air eòlas a chur air a' chànan agus an cultar nan dachaighean is nan coimhearsnachdan fhèin; tha cuid eile aig nach eil ach facal no abairt no dhà agus thig iad à cultaran agus dachaighean eadar-dhealaichte.

### 6 THA BARRACHD CHOTHROMAN ANN GAIDHLIG IONNSACHADH

Tha, eadar clann agus inbhich, mu 20,000 neach ann an Alba a tha an-dràsta ag ionnsachadh Gàidhlig.

### 9 THIG BUANNACHDAN CULTARACH ÀS A' GHÀIDHLIG

Nar latha fhèin faodaidh a' Ghàidhlig a bhith gu do dheagh bhuannachd. Chan e a-mhàin gun cuidich i daoine le bhith faighinn cosnadh, bidh i na buannachd dhut gu pearsanta, gu sòisealta agus tha beartas cultarach innte.

### 8 THA DÀ-CHÀNANAS LE GAIDHLIG MAR MHEADHAN GU CÀNANAN EILE

Ann an Alba, far a bheil fàs nach beag air tighinn air na gnìomhachasan cultarach, tha a' Ghàidhlig nas fheumail na Fraingis no Gearmailtis nuair a thig e gu tòrr chothroman obrach a bhios a' nochdadh ann an craoladh, foghlam, agus san roinn phoblaich. Tha clann a thèid gu sgoil Ghàidhlig dha-rìribh dà-chànanaich agus tha e gu math nas fhasa dhaibh an treas no an ceathramh cànan ionnsachadh.

### 10 GHEIBH ALBA BUILE BUAIDH À TAIC DHAN GHÀIDHLIG

Bidh tòrr dhaoine aig nach eil Gàidhlig a' dèanamh feum de sheirbheisean Gàidhlig, mar sgoiltean, goireasan luchd-ionnsachaidh, prògraman telebhisein agus gu leòr eile. Tha figearan airson luchd-amhairc airson prògraman telebhisein Gàidhlig agus na thathar a' reic de cheòl Gàidhlig a' sealltainn gu bheil muinntir na Gàidhlig a' cur a dheimhneachadh ri beatha na h-Alba na bhithte an dùil. 'S math as fhiach gach sgillinn a thèid a chosg air a' Ghàidhlig!

### 7 THIG BUANNACHDAN IONNSACHAIDH À FOGHLAM TRON GHÀIDHLIG

Tha rannsachadh a' sealltainn gum bi clann a gheibh foghlam tron Ghàidhlig a' soirbheachadh aig ìre nas àirde, no co-dhiù chun na h-aon ìre, anns a h-uile cuspair, agus Beurla nam measg, na tha sgoilearan eile. 'S e as coireach, gu bheil clann a gheibh foghlam mar seo a' coimhead air an t-saoghal tro dhà "uinneig" a thaobh cultair is cànan agus sin a' toirt piseach air na comasan smaoineachaidh aca agus an sgilean sòisealta.

BÒRD NA  
GÀIDHLIG



# 10 FACTS ABOUT GAELIC

## 1 GAELIC IS VERY MUCH A MODERN LANGUAGE WITH AN ANCIENT HISTORY

Gaelic is in daily use in domestic, social and professional domains in Scotland and can call on 2,000 years of rich, continuous and evolving tradition.

## 4 GAELIC BELONGS TO THE WHOLE OF SCOTLAND

There are currently over 90,000 people in Scotland with an ability in Gaelic and almost 60,000 who speak it. The number of youngsters speaking Gaelic is now increasing due to the rapid growth of Gaelic-medium playgroups and schools across Scotland. Children living in 28 of 32 Scottish Local Authority areas access Gaelic-medium primary education.

## 8 GAELIC BILINGUALISM IS A PASSPORT TO OTHER LANGUAGES

In Scotland, with the rapid growth of cultural industries, Gaelic is in fact a more useful passport to employment than either French or German with many career opportunities opening up in broadcasting, education, and the public sector. Children educated in Gaelic-medium schools are true bilinguals and find it much easier to learn a third and fourth language.

## 2 GAELIC UNDERPINS SCOTTISH IDENTITY

It was after the early Gaelic speaking Scotti that Scotland was named. People across the UK, Europe and the rest of the world show an interest in the Gaelic language and culture as an intrinsic element of Scottish identity.

## 5 GAELIC IS INCLUSIVE

Whether you are from Cumbernauld, Carnoustie or Coatbridge then the language is as much yours as those from Castlebay, Carinish & Caithness. The linguistic and cultural backgrounds of children entering Gaelic-medium classes is diverse - some already have a degree of fluency and are exposed to the language and culture at home and in their communities; others initially have limited fluency and some only a few words and phrases and come from a variety of backgrounds.

## 6 THERE ARE INCREASED OPPORTUNITIES TO LEARN GAELIC

Between children and adults, approximately 20,000 people in Scotland are currently learning Gaelic.

## 9 GAELIC IS CULTURALLY ENRICHING

Nowadays Gaelic is a real asset. Not only does it aid access to employment, it is personally, socially and culturally enriching.

## 3 GAELIC IS A UNIQUE SELLING POINT

Scotland's Gaelic culture is a unique attraction that can add value to the country as a destination. The Gaelic language and culture is seen by visitors as something attractive and distinct about Scotland.

## 7 GAELIC-MEDIUM EDUCATION CONFERS EDUCATIONAL BENEFITS

Studies have shown that children educated through Gaelic do better, or at least are on par with their peers, in all subjects, including English. The reason is that children educated in this way view the world simultaneously through two cultural and linguistic "windows" thereby enhancing their cognitive powers and social skills.

## 10 GAELIC FUNDING IS A GOOD INVESTMENT FOR SCOTLAND'S FUTURE

Many Gaelic services, e.g: schools, learners' facilities, television programmes etc are also accessed enthusiastically by non-Gaelic speakers. Gaelic television viewing figures and sales of Gaelic music demonstrates that the Gaelic speaking community in Scotland punches 10 times above its weight. Gaelic gives good value for money!



# Clàr-innse

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# AITHRIS A' CHATHRAICHE: CHAIR'S REPORT: 2013/14



Iain Caimbeul,  
Cathraiche

Iain Campbell,  
Chair

Tha e a' toirt toileachas mòr dhomh Aithisg Bhladhna Bòrd na Gàidhlig a chur mur coinneimh airson na bliadhna ionmhais 2013/14. Seo a' chiad bhladhna agamsa nam Chathraiche agus tha mi moiteil a bhith san dreuchd agus toilichte gabhail leis an obair seo suas chun a' Mhàirt 2017. Tha mi taingeil do Bhuill agus oifigearan a' Bhùird airson an cuid taice agus an obair a tha iad uile a' dèanamh airson cor na Gàidhlig a neartachadh agus a thoirt gu ìre eile.

Ged nach eil cùisean ionmhais ro fhurasta ann an Roinn Phoblach na h-Alba an-dràsta, tha bliadhna air leth soirbheachail air a bhith aig Bòrd na Gàidhlig. Le bhith ag obair gu dlùth agus gu h-èifeachdach ann an com-pàirteachas le buidhnean eile air feadh Alba tha ath-bheothachadh, beag air bheag, a' tighinn air suidheachadh na Gàidhlig agus tha e a' sìor fhàs nas làidire. Tha an suidheachadh sin na thogail dòchais agus a' toirt misneachd don a h-uile duine a tha a' cur leis an iomairt airson ar cànan a chur air stèidh sheasmhach airson an ama ri teachd.

Ro dheireadh 2013, nochd pàirt dhe na toraidhean bho Chunntas-sluaigh 2011 agus bha gu ìre deagh naidheachd sna h-àireamhan air staid na Gàidhlig ann na Alba. Bha na h-àireamhan san fharsaingeachd a' sealltainn gu bheil àireamh

It gives me great pleasure to present to you Bòrd na Gàidhlig's Annual Report for the financial year 2013/14. This is my first year as Chair and I am delighted, and very proud, to have been given the opportunity to remain in the role until March 2017. I would like to thank Board Members and Bòrd na Gàidhlig officers for their support and all the work they do in order to strengthen and increase the vitality of Gaelic and its culture.

Despite the fact that the Public Sector in Scotland continues to suffer from financial constraints, Bòrd na Gàidhlig has enjoyed a very successful year. The Bòrd has worked closely and effectively in partnership with other organisations across Scotland, which has contributed to the gradual and continued revitalisation of the language. The progress that we are seeing gives great hope and encouragement to all of us who are involved in the work to secure the future of the language.

Before the end of 2013, a number of important results from the 2011 Census were published and those figures provided us with good news, to some extent, with regard to Gaelic in Scotland. The statistics showed an overall trend where



Luchd-buanachaidh, Duaisean Gàidhlig na h-Alba 2013  
Prizewinners, Scottish Gaelic Awards 2013

luchd-labhairt na Gàidhlig cha mhòr aig an ìre is a bha e ann an Cunnantas-sluaigh 2001. Bha na h-àireamhan cuideachd a' sealltainn dhuinn gun tàinig beagan àrdachaidh sna h-àireamhan de dhaoine fo aois 20 a tha comasach air Gàidhlig a bhruidhinn. Tha sin fhèin na adhbhar dòchais agus misneachd dhuinn uile. Ge-tà, a dh'aindeoin dòchas san fharsaingeachd sna h-àireamhan, tha luchd-labhairt na Gàidhlig fhathast a' crìonadh sna sgìrean dùthchail agus gu h-àraidh sna h-Eileanan an Iar. 'S e cunnart mòr dha-riribh a tha sin do sheasmhachd fad-ùine na cànan ann an Alba. Tha tuilleadh obrach ri dhèanamh sna coimhearsnachdan eileanach agus dùthchail airson cùisean a thionndadh agus suidheachadh nas fhallaine a thoirt gu bith.

Tha lùghdachadh sa chrìonadh ann an luchd-labhairt na Gàidhlig gu mòr ceangailte leis an adhartas a tha tighinn sna sgoiltean Gàidhlig. Tha a-nis 2,652 de chloinn ann am foghlam tron Ghàidhlig le àrdachadh de 13% san àireimh a tha air tòiseachadh ann an clas 1 thairis air 2013/14. Chuir sinn uile cuideachd fàilte mhòr air an sgoil ùir Ghàidhlig a chaidh fhosgladh ann an Dùn Èideann air a' bhliadhna seo agus tha sinn a' guidhe gach soirbheachas dha na tidsearan agus na sgoilearan sna bliadhnaichean a tha ri thighinn. Tha sgoiltean

the number of Gaelic speakers had more or less stabilised in comparison with figures from the 2001 Census. The results also showed that there had been a small increase in the number of people under 20 who could speak Gaelic. That in itself should give us hope and confidence as we look to the future. However, although the figures in general were encouraging, the number of Gaelic speakers in rural areas continues to decline and especially in the Western Isles. This represents a very significant danger to the long-term viability of the language in Scotland. More work needs to be done in the island and rural communities to reverse this trend and create a healthier situation for Gaelic in these areas.

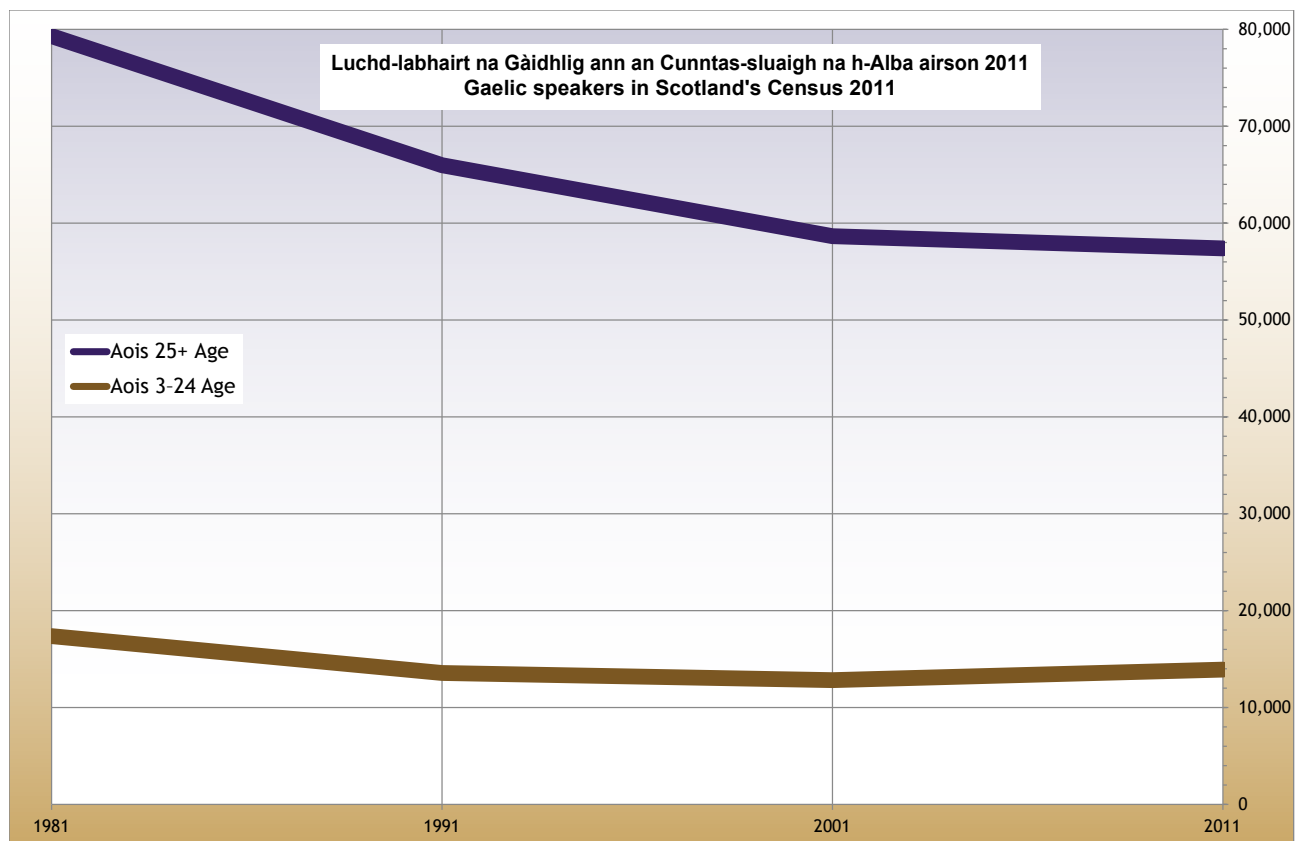
The decrease in the rate of decline in the number of Gaelic speakers can be largely attributed to the progress that we have seen in Gaelic-medium education. There are now 2,652 children in Gaelic-medium education with an increase of 13% in the number of pupils starting school in Primary 1 during 2013/14. We also welcomed the opening of a new Gaelic school in Edinburgh this year, and we wish the staff and pupils every success in the coming years; and two other Gaelic schools are due to be built in Portree

ùra air faire ann am Port Rìgh agus cuideachd sa Ghearasdan. Le sgoiltean Gàidhlig Inbhir Nis agus Ghlaschu cha mhòr làn le sgoilearan, tha sin a' sealltainn gu bheil na prìomhachasan leasachaidh ceangailte le foghlam ceart. Tha sinne cuideachd a' cur fàilte air an t-suidheachadh sna h-Eileanan an Iar far a bheil àireamh na cloinne ann am foghlam tron Ghàidhlig a' sìor dhol a meud. Le ùine tha sinne an dùil agus an dòchas gum bi na sgoiltean a tha air feadh na sgìre chudromaich sin air an ainmeachadh mar sgoiltean Gàidhlig. 'S e ceumannan mòra a th' ann a bhith fosgladh sgoiltean Gàidhlig air feadh Alba gu lèir. Tha na sgoiltean sin a' cruthachadh bun-stèidh sheasmhach airson ar cànan oir is e clann òga an latha an-diugh an fheadhainn a chumas a' Gàidhlig beò is fallain san àm ri teachd.

Cha tig adhartas gun strì ge-tà, agus tha Riaghaltas na h-Alba, na h-Ùghdarrasan Ionadail còmhla ri pàrantan agus luchd-iomairt eile rim moladh gu mòr airson an cuid taice agus tha sinne gu math moiteil aig a' Bhòrd às a' chom-pàirteachas a th' againn le Buidhnean Poblach is eile air feadh Alba gu lèir.

and Fort William. With the Gaelic schools in Inverness and Glasgow now operating near to full capacity, this shows that our priorities for the development of education are succeeding. We are also very pleased with the situation in the Western Isles where the number of children in Gaelic-medium Education is increasing. In time, we hope and anticipate that schools throughout this vitally important area will be designated as Gaelic schools. Every Gaelic school that is opened throughout Scotland is an another important milestone towards our goal of a secure future for Gaelic. These schools create a strong foundation for our language and it is today's children who will keep Gaelic alive and allow it to thrive in the future.

However, success and progress can only be achieved through hard work and dedication, and we commend and are very grateful to the Scottish Government, Local Authorities, parents and all the various campaigners for their support and the Bòrd is very proud of the partnership we enjoy with other Public Bodies throughout the whole of Scotland.



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Tha Achd na Gàidhlig na bun-stèidh air a h-uile gnìomh a tha Bòrd na Gàidhlig a' stiùireadh tro na planaichean cànan aig na Buidhnean Poblach agus na cùmhnantan eile a th' againn le buidhnean Gàidhlig is coimhearsnachd. Tha na planaichean cànan aig na Buidhnean Poblach fìor chudromach on as ann tro na planaichean sin a tha adhartas a' tighinn a thaobh ionnsachadh agus airson a bhith brosnachadh luchd-labhairt na cànan miann a thogail airson a' chànan a chleachdadh ann an diofar roinnean dhen t-saoghal obrach agus san t-saoghal shòisealta. Tha e na chomharra air cho èifeachdach 's a tha am Bòrd ann a bhith ag obair ann an com-pàirteachas le buidhnean poblach gu bheil an nist 36 planaichean air an aontachadh agus 18 planaichean gan deasachadh thairis air roinn phoblach na h-Alba.

Leis an adhartas mhòr sin, ge-tà, tha tuilleadh ghoireasan a dhìth air a' Bhòrd airson taic a chumail leis na Buidhnean Poblach agus cuideachd dòighean measaidh a chur air bhonn airson dèanamh cinnteach gu bheil àrd-ghnìomhan nam planaichean air an cur an cèill agus a' toirt buaidh air suidheachadh na cànan sna sgìrean a tha air an riochdachadh leis na planaichean.

Thàinig cuideachd fios cudromach air beachdan a' phobail air a' Ghàidhlig ann an Alba tron t-Suirbhidh Albannach air Beachdan Sòisealta a tha air a ruith gach bliadhna le Rannsachadh Sòisealta ScotCen. Bha toraidhean an t-suirbhìdh sin fìor mhisneachail dhuinn le 80% a thug seachad freagairt a bha an làn bheachd gu bheil Gàidhlig na pàirt mhòr agus chudromach de dhualchas na h-Alba. Feumaidh sinne togail air na beachdan sin agus dèanamh cinnteach gu bheil a' Ghàidhlig air a fighe a-staigh gu dlùth le ro-innleachdan nàiseanta mar na Com-pàirteachasan Coimhearsnachd agus na Còrdaidhean Aon-Amasach (na h-Aontaidhean Singilte airson Bhuilean) a tha eadar an Riaghaltas agus na h-Ùghdarrasan Ionadail. Bho na ceanglaichean sin air fad tha tuilleadh chothroman rin cruthachadh airson gun tèid Gàidhlig ionnsachadh agus a chleachdadh air feadh Alba air fad. 'S ann air a' bhun-stèidh sin a thig stad air a' chrìonadh agus a thig fàs ann an luchd-labhairt ar cànan.

Tha tòrr iarrais air tighinn thairis air a' bhliadhna seo air goireasan a' Bhùird thairis air na diofar raointean obrach againn. Leis gu bheil buidseatan maoineachaidh na roinn phoblaich ann an Alba gus a bhith gu math teann sna bliadhnaichean a tha romhainn, tha againn le bhith daonnan a' coimhead air dòighean airson èifeachdas fhaighinn às na siostaman obrach a tha againn taobh a-staigh a' Bhùird agus cuideachd às an dòigh a tha sinn a' libhrigeadh sheirbheisean dhan choimhearsnachd tro na buidhnean Gàidhlig. Feumaidh sinn dèanamh cinnteach gu bheil luach na nota Ghàidhlig a'

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The Gaelic Language Act is the cornerstone for all of the work which Bòrd na Gàidhlig undertakes and oversees through the Gaelic Language Plans produced by Public Bodies and other contracts agreed with Gaelic and community organisations. The Gaelic Language Plans of the Public Bodies are crucial to our work, and it is through these plans that progress has been made with regard to language learning and in encouraging Gaelic speakers to use the language in more and more situations at work and socially. It is evidence of how effective the Bòrd has been in terms of collaboration and cooperation with other organisations that at present 36 plans have been agreed and a further 18 plans are being prepared in the public sector in Scotland.

However, the great strides that have been made in recent years mean that the Bòrd requires additional resources to support Public Bodies and in order to establish mechanisms which will allow us to assess how effectively the commitments of the plans are being realised and to what degree they are helping the language in the areas which are represented by the plans.

This year also saw the publication of research findings which offered us an intriguing insight into public attitudes to Gaelic in Scotland through the Scottish Social Attitudes Survey which is conducted annually by ScotCen Social Research. The results of the survey were very positive, as 80% of respondents strongly agreed that Gaelic is a significant and important part of Scotland's heritage. We must build on this goodwill and ensure that Gaelic is an integral part of the various national strategies such as the Community Partnerships and the Single Outcome Agreements between the Government and the Local Authorities. Many more opportunities can be created through these relationships which will in turn lead to more people learning and using Gaelic across the whole of Scotland. The fulfilment of this aim will ensure that we halt the decline and that the number of Gaelic speakers will grow.

There has been much demand placed on the resources of the Bòrd this year throughout the various areas of our work. Limits on public sector budgets in Scotland in the coming years will mean that we have to continue to look for means to achieve efficiencies in our working systems and practices within the Bòrd and in the ways in which we deliver services to communities through the Gaelic organisations. We must make sure that each pound spent on Gaelic achieves all it can for the language. Over the coming year we will be reviewing the means by which we

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cruthachadh a’ bhuaidh as motha airson ar cànan. Thairis air a’ bhliadhna a tha romhainn bidh sinn a’ dèanamh measadh air na dòighean a th’ againn airson seirbheisean a libhrigeadh agus na ceanglaichean obrach a th’ againn le coimhearsnachd na Gàidhlig.

Bu toil leam cuideachd taing a thoirt dhan luchd-obrach a th’ aig a’ Bhòrd airson an obair ionmholta acasan às leth na Gàidhlig fo stiùir Iain Aonghais MhicAoidh. Tha e na chuideachadh mòr gu bheil luchd-obrach le uiread de thàlant an againn agus a tha cho dileas dhan iomairt airson cor na Gàidhlig a thoirt gu ìre eile.

Tha Bòrd na Gàidhlig cuideachd ag obair gu dlùth le Riaghaltas na h-Alba agus leis an dà Mhinistear - Mìcheal Ruiseal agus an Dr Alasdair Allan - aig a bheil dleastanas sònraichte airson gun tèid amasan a’ Phlana Cànan Nàiseanta Ghàidhlig a thoirt gu buil.

Tha mi fada nan comain airson an cuid taice dhan Bhòrd ach cuideachd airson cho dealasach is a tha an dithis aca airson cor na Gàidhlig a neartachadh is ath-bheothachadh.

Tha na Ministearan cuideachd air teirm a bharrachd a thoirt do dh’Ealasaid Nic na t-Saoir agus do dh’Iain MacLeòid airson trì bliadhna eile air a’ Bhòrd agus tha mi fhìn a’ cur fàilte air sin cuideachd. Tha Buill cuideachd a’ fàgail a’ Bhùird aig ceann na teirm acasan agus bu toil leam taing mhòr a thoirt do Chairistiona Allon, an t-Ollamh Coinneach MacFhionghuin agus Murchadh MacIllInnein airson an obair ionmholta a tha iad uile air a dhèanamh thairis air iomadach bliadhna às leth Bòrd na Gàidhlig agus coimhearsnachd na Gàidhlig.

Aig cridhe na h-iomairt againn airson na Gàidhlig tha daoine, ann am buidhnean poblach is eile, agus thairis air a’ choimhearsnachd san fharsaingeachd. Tha sinne uile moiteil às an dualchas againn agus àrd-amasach airson ar cànan – tha mise làn de dhòchas gun tig tuilleadh fàis agus feabhais air staid na Gàidhlig thairis air a’ bhliadhna chudromach a tha romhainn uile ann an Alba.

Iain Caimbeul  
Cathraiche

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deliver services and the working relationships we have with the Gaelic community.

I would like to thank the staff at the Bòrd for their sterling work for Gaelic under the leadership of John Angus MacKay. A multi-talented staff such as we have is an undoubted asset, and they have a genuine commitment to the language and its future, and to making sure that Gaelic not only survives, but goes on to thrive.

The Bòrd also works closely with the Scottish Government and two Ministers - Michael Russell and Dr Alasdair Allan - both of whom have specific responsibilities with regard to the implementation of the aims of the National Gaelic Language Plan.

The Bòrd is most grateful to them for their assistance and for their unstinting support for Gaelic and the efforts to revive and strengthen the language.

The Ministers have also agreed that Elizabeth McAtear and John MacLeod are to remain on the Board for a further three-year period, and I welcome that news. Other Members are now leaving the Board as they have reached the end of their tenure, and I would like to give my sincere thanks to Christine Allon, Professor Kenneth MacKinnon and Murdo MacLennan for the terrific work they have done over the years on behalf of Bòrd na Gàidhlig agus the Gaelic communities.

At the heart of our work for Gaelic are people: those in the communities we serve and those in public bodies and the many other organisations which are involved with the language. We are all very proud of our culture and ambitious for our language - I very much hope that the Gaelic language and culture will continue to grow and that we will see still further progress in the year to come across Scotland.

Iain Campbell  
Chair



# TÙS-FHACAL A' CHEANNAIRD CEO'S FOREWORD



Iain Aonghas MacAoidh  
Ceannard

John Angus MacKay  
CEO

Chunnaic sinn gu leòr ann an 2013/14 a thug dòchas agus misneachd dhuinn a thaobh na Gàidhlig agus gu dearbh a thaobh obair Bòrd na Gàidhlig. Mar eisimpleir, mar a chaidh an àireamh chloinne a tha ann am foghlam Gàidhlig an àirde, cuideachd chaidh a' chiad Bhun-sgoil gu tur Gàidhlig ann an Dùn Èideann fhosgladh agus chaidh aonad Gàidhlig fhosgladh sa bhun-sgoil ann an Inbhir Theòrsa, agus chaidh toraidhean Cunntas-sluaigh 2011 fhoillseachadh le àireamh luchd-labhairt na Gàidhlig ann an Alba.

Bha sinn air ar misneachadh leis an fhianais bhon Chunntas-shluaigh airson 2011 a sheall dhuinn gu bheil àireamh luchd-labhairt na Gàidhlig ann an Alba - 58,000 - air fuireach cha mhòr aig an aon ìre agus a bha i aig àm a' Chunntais-shluaigh ann an 2001, a dh'aindeoin mar a bha crìonadh ann an cuid a sgìrean dùthchail. Tha sin a' dearbhadh dhuinn gun gabh stad a chur air a' chrìonadh a tha air a bhith ann, agus gu bheil cothrom againn sin a dhèanamh. Tha e cuideachd a' toirt dòchas às ùr dha na daoine a tha a' toirt taic dha, a' brosnachadh agus a' cur na h-obrach an gnìomh feuch gum mair a' Ghàidhlig agus na coimhearsnachdan Gàidhlig agus gun tèid iad am feabhas is am meud san ùine a tha ri thighinn.

2013/14 was a positive year for the Gaelic language and indeed for Bòrd na Gàidhlig with, for example, growth in the numbers of children in Gaelic education, the opening of a Gaelic-medium Primary School in Edinburgh and a Gaelic-medium education unit in Thurso, and the publishing of the 2011 Census results of the number of speakers of Gaelic in Scotland.

It was encouraging to see evidence in the 2011 Census that the number of Gaelic language speakers in Scotland – 58,000 – had almost stabilised at 2001 Census' figures, despite a decline in numbers in some rural areas. This was evidence that the decline of the language is not inevitable and is reversible, giving fresh hope to those who support, promote and implement efforts to secure a sustainable future for Gaelic speaking communities.

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Leansinnoinnna' toirttaicdobuidhnean thràth-bhliadhnaichean air feadh na dùthcha agus chunnacas àrdachadh nach beag san àireamh chloinne a bha a' tòiseachadh air Clas 1 ann am Foghlam tron Ghàidhlig. Tha seo mar phàirt fìor chudromach den Phlana Cànan Nàiseanta Ghàidhlig airson 2012/17, oir tha e riatanach gun tachair sin ma thathas a' dol a chur stad air a' chrionadh ann an àireamh luchd-labhairt na Gàidhlig, agus gu dearbh ma tha an àireamh sin gu bhith dol am meud. Tha figearan bho Chunntas-sluaigh 2011 a' sealltainn gu bheil na h-aonadan is sgoiltean Gàidhlig, a chaidh a stèidheachadh bho 1985, air cuideachadh gu mòr ann a bhith cur stad air a' chrionadh, ann an àireamh luchd-labhairt na Gàidhlig, a bha follaiseach bho na cunntasan-sluaigh a chaidh a chumail roimhe. Sa bhliadhna a dh'fhalbh, tha an àireamh chloinne ann am Foghlam tron Ghàidhlig ann am bun-sgoiltean air a dhol am meud 6.1% bho 2,500 gu 2,652; tha an àireamh ann am foghlam tron Ghàidhlig ann an àrd-sgoiltean air a dhol am meud 7% bho 1,104 gu 1,181.

Feumaidh an ìre meudachaidh seo a dhol an àirde, ma tha sinn a' dol a chur stad air a' chrionadh ann an àireamh luchd-labhairt na Gàidhlig ann an Alba agus ma tha an àireamh sin a' dol a dhol an àirde. San t-saoghal eaconamach a th' againn an-dràsta, tha sin na dhùbhlan dha-rìribh dhan Bhòrd agus dhar luchd-com-pàirt. Gus amasan a' Phlana Cànan Nàiseanta Ghàidhlig a chur an gnìomh, thug sinn taic-airgid do chaochladh phròiseactan a thug buidhnean poblach, buidhnean bhon treas roinn, buidhnean coimhearsnachd agus daoine fa leth gu buil. Le bhith dèanamh sin, bha na buidhnean is daoine sin gu gnìomhach a' toirt air adhart agus a' cumail taic ri obair is tachartasan a bha cur air adhart na Gàidhlig, agus a bha a' toirt cothrom do dhaoine Gàidhlig ionnsachadh agus a cleachdadh. Air feadh nan ceithir sgeamaichean maoineachaidh againn chaidh dèiligeadh ri 349 iarrtasan ùra a thuilleadh air grunn iarrtasan eile a bha a' leantainn bho bhliadhnaichean eile. Chaidh 72.2% den mhaoineachadh a fhuair sinn bho Riaghaltas na h-Alba a chur an seilbh nam pròiseactan sin, agus tha sin a' dearbhadh uair eile an uiread agus a tha sinn an earbsa nam buidhnean poblach eile, buidhnean bhon treas roinn, buidhnean coimhearsnachd agus dhaoine fa leth gus amasan a' Phlana Cànan Nàiseanta Ghàidhlig a thoirt gu buil.

Gus aithne cheart a thoirt dhan obair aca, dh'obraich Bòrd na Gàidhlig ann an com-pàirt ri Media Scotland, an companaidh foillseachaidh as motha an Alba, gus Ciad Dhuaisean Gàidhlig na h-Alba a stèidheachadh, duaisean a bha a' toirt urram dha cuid den t-sàr obair a tha ga dhèanamh a thaobh na Gàidhlig agus cultar is dualchas na Gàidhlig. Chaidh còrr is 180 neach is buidheann a mholadh airson duais bho air feadh na h-Alba agus bho dhùthchannan eile. Thug e misneachd mhòr dhan Bhòrd an uiread de dhiofar iomairtean a chaidh a mholadh airson duais agus cho fìor mhath agus a bha tòrr de na h-iomairtean sin a bha suidhichte ann an coimhearsnachdan

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We continued to give direct support to early years groups across the country and saw significant growth in the numbers of children entering Gaelic-medium Education at Primary 1. This is a key element in the National Gaelic Language Plan 2012/17, as it is fundamental to the aim of stabilizing and growing the numbers of Gaelic speakers. The 2011 Census figures demonstrate that the Gaelic-medium Education units and schools established from 1985 onwards have made a significant impact in helping to stem the decline in Gaelic speakers evident in successive previous censuses. In the past year the number of children in Gaelic-medium Primary Education grew overall by 6.1% from 2,500 to 2,652; the number in Gaelic-medium secondary education grew by 7% from 1,104 to 1,181.

This growth needs to accelerate if we are to stabilize and grow the numbers of Gaelic speakers in Scotland. In the current economic climate that is a very real challenge for the Bòrd and its partners. In support of the aims of the National Gaelic Language Plan, we funded a wide range of projects through public bodies, third sector organisations, community groups and individuals, enabling them to play an active role in initiating and sustaining Gaelic promotion, learning and usage activities. Across our four funding schemes a total of 349 new applications were dealt with along with many continuing to run from previous years. A total of 72.2% of the funds we received from the Scottish Government was re-invested into these projects, once again demonstrating the level of reliance we have on our fellow public bodies, the third sector, community groups and individuals in delivering the aims of the National Gaelic Language Plan.

To acknowledge these efforts, this year saw Bòrd na Gàidhlig work in partnership with Media Scotland, the largest publishing company in Scotland, in the creation of the first ever National Scottish Gaelic Awards, highlighting some of the excellent work undertaken to sustain Gaelic language, culture and heritage. The awards attracted more than 180 nominations from across Scotland and overseas. It was extremely encouraging to the Bòrd to see the variety and high-quality of nominated initiatives within the Gaelic communities across Scotland. Such dedication and enthusiasm points to the opportunity to secure a sustainable

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Gàidhlig air feadh na h-Alba. Tha an dìcheall agus an dìoghras a bha cho follaiseach a' sealltainn dhuinn gu bheil cothrom againn a' Ghàidhlig a ghleidheadh agus a cur am feabhas san àm ri teachd ma gheibh sinn thairis air na cnapan-starra a tha romhainn an-dràsta.

Sa bhliadhna a dh'fhalbh, a thuilleadh air a bhith cur air adhart ionnsachadh agus cleachdadh na Gàidhlig, chùm sinn oirnn a' cur sàr mhodhan-obrach an sàs a thaobh Riaghladh Corporra is Ionmhasail, agus choilean sinn àireamh àrd de na prìomh thargaidean coileanaidh againn.

A dh'aindeoin sin, tha sinn nar buidheann bheag le uallaichean mòra - a thaobh ionmhais, ro-innleachdan agus reachdais - agus thathar a' sùileachadh barrachd is barrachd bhuiainn, agus aig an aon àm tha dùbhlann romhainn gus dèanamh cinnteach gun seas a' Ghàidhlig mar chànan buadh-mhor san àm ri teachd. Às aonais na taice a gheibh sinn bhon iomadh buidheann chom-pàirteach a tha gar cuideachadh, bhiodh e do-dhèanta a h-uile amas bhon Phlana Cànan Nàiseanta Ghàidhlig airson 2012-17 a choileanadh.

Mar a chithear nar cunntasan a tha an cois seo, agus san aithisg agam mar Oifigear Cunntachail, chùm am Bòrd rian air a chuid ionmhais a-rithist agus sinn a' dèanamh cinnteach gun robh na bha sinn a' cosg co-ionann ris an teachd-a-steach a fhuair sinn bhon Riaghaltas agus tobraichean eile. Bha am fochosg lom luach £37,000 againn mar 0.72% den Tabhartas-gus-Cuideachadh, £5.154m, a fhuair sinn bho Riaghaltas na h-Alba.

Tha na h-earrainnean a leanas a' toirt dhuibh geàrr-shealladh air dìreach beagan dhen obair a rinn na trì roinnean aig a' Bhòrd thar na bliadhna, a thaobh Foghlaim, Dealbhachadh (no Planadh?) Cànan agus Seirbheisean Corparra. Bu thoil leam cothrom a ghabhail an seo taing a thoirt dha Riaghaltas na h-Alba, Buill a' Bhùird againn, ar luchd-obrach agus ar luchd-com-pàirt airson an taice a tha leigeil leinn tuilleadh adhartais a dhèanamh feuch an tig piseach air cor is suidheachadh na Gàidhlig.

Iain A MacAoidh  
Ceannard

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future for Gaelic if we can surmount the obstacles which currently challenge us.

In the past year, as well as our continued promotion of learning and use of the language, we continued to maintain excellent standards in Corporate and Financial Governance, whilst meeting a high percentage of our key performance targets.

Nevertheless, in the face of the challenge of securing a sustainable future for the Gaelic language, we are a small organisation with heavy responsibilities and ever increasing expectations - financial, strategic and statutory. Without the continued support of our many partner organisations it would be impossible to meet all the aspirations set out in the National Gaelic Language Plan 2012 – 2017.

As seen in our accounts attached, and my report as Accountable Officer, the Bòrd continued to manage its finances so as to match its outgoings to the income from Government and other sources. Our net cash underspend of £37,000 represented 0.72% of our Grant-in-Aid of £5.154m from the Scottish Government.

The following sections provide a snapshot of just some of the activities undertaken by the three departments of the Bòrd, in Education, Language Planning and Corporate Services, across the last year. I would like to take this opportunity to thank the Scottish Government, our Board Members, staff and partners for their continued support in enabling us to make further progress in the growth and development of the Gaelic language.

John A MacKay  
CEO

# Foghlam & Ionnsachadh Education & Learning

## NA TRÀTH-BHLIADHNAICHEAN

Chunnacas adhartas a-rithist agus an àireamh de bhuidhnean pàrant is pàiste is cròileagain 0-3 ag èirigh bho 80 gu 93 anns a' bhliadhna a chaidh seachad. Fhuair am Bòrd £103,000 bho Riaghaltas na h-Alba airson taic a chur ri buidhnean pàrant is pàiste agus cròileagain a tha ag obair gu saor-thoileach san raon 0-3. Chaidh taic-airgid a thoirt do 39 buidhnean airson na h-obrach seo a choileanadh.

A bharrachd air an sin, thathar a' cur taic ri tachartasan sgìreil, spòrsail eile mar seiseanan gus inbhe na Gàidhlig a thogail tro phròiseactan nàiseanta. Ann an com-pàirt ri Urras Leabhraichean na h-Alba chaidh trèanadh Bookbug Gàidhlig a thoirt air adhart airson luchd-obrach, buidhnean 0-3 agus an Sgeama Comhairleachaidh Phàrant. Thathar an dùil leudachadh air an trèanadh ionadail agus nàiseanta ann an 2014/15.

Airson an dàrna bliadhna chaidh a' cho-labhairt nàiseanta, An t-Alltan Beag, a chumail air an aon seachdain ris 'An t-Alltan'. Thug a' cho-labhairt seo cothrom do luchd-obrach nan tràth-bhliadhnaichean (0-3) tighinn còmhla agus eòlas fhaighinn air diofar phròiseactan agus dòighean ionnsachaidh tron Ghàidhlig. Bha na seiseanan air an ceangal ri poileasaidhean nàiseanta airson cluich agus airson nan tràth-bhliadhnaichean.

Chùm am Bòrd taic ri 5 sgìrean eadar-dhealaichte ann an Alba le bhith dèanamh sanasachd, a chuidich le bhith meudachadh na h-àireimh de chloinn a tha clàraichte ann am Foghlam tron Gàidhlig. Chaidh an obair seo a dhèanamh ann an com-pàirt ris na h-Ùghdarrasan Ionadail. Airson taic a chur ris na sanasan ionadail agus ris an obair aig an Sgeama Chomhairleachaidh Phàrant, dh'fhoillsich Bòrd na Gàidhlig pasgan Gàidhlig ùr do phàrantan. Sa phasgan fhiosrachaidh dà-chànanach, 'Fios is Freagairt', gheibh daoine mìneachadh soilleir air foghlam tron Ghàidhlig tro ghoireas fuaime is lèirsinne. Sa phasgan gheibhear fios air buannachdan bho dà-chànanas agus foghlam tron Ghàidhlig, ceistean bitheanta, buidhnean a chuireas taic ri pàrantan, agus tha e a' toirt nan cothroman a th' ann an teagasg gu aire dhaoine. Chaidh am fiosrachadh cuideachd

## EARLY YEARS

This year witnessed further growth in this sector with the number of parent and toddler groups and playgroups increasing from 80 to 93. The Bòrd received £103,000 from the Scottish Government to support voluntary parent and toddler groups and playgroups (aged 0-3). Financial support was provided to 39 groups with this money.

Also, a number of local fun events and projects were supported, such as sessions to raise the profile of Gaelic run as part of various national initiatives. In partnership with the Scottish Book Trust, Gaelic Bookbug training was delivered for staff, 0-3 groups and staff of the Parental Advisory Scheme. It is envisaged that the training will be expanded locally and nationally in 2014/15.

For the second year running, the 'An t-Alltan Beag' conference was held during the same week and as part of the national conference for Gaelic teachers, 'An t-Alltan'. The 'An t-Alltan Beag' event gave early years practitioners (0-3) the opportunity to meet and gain knowledge of various projects and the Gaelic-medium learning methods that are currently being employed. The sessions were linked to national policies regarding play and early years provision.

The Bòrd supported 5 different areas across the country through promotional activities and advertising campaigns, in order to help increase the number of children currently registered for Gaelic-medium Education. This work was carried out in partnership with Local Authorities. In order to support the local promotional activities and the work of the Parental Advisory Scheme, Bòrd na Gàidhlig published a new resource for parents interested in Gaelic education. The bi-lingual information pack, 'Fios is Freagairt', provides people with an audio and visual resource and contains a clear and informative guide to Gaelic-medium Education. In the package, there is information on the benefits of bilingualism and Gaelic-medium Education, FAQs, information on organisations who can support parents, and

fhighe a-steach do làrach foghlaim a' Bhùird, Fiosrachadh do Phàrantan, agus 's urrainnear am pasgan fhèin a luchdachadh a-nuas. ([www.gaidhlig.org.uk/fdp](http://www.gaidhlig.org.uk/fdp)).

Gus taic a chur ri pàrantan agus ri cloinn aig ìre nan tràth-bhliadhnaichean tha am Bòrd air taic maoineachaidh a thoirt do dh'Urras Leabhraichean na h-Alba agus 9 leabhraichean ùra fhoillseachadh. Tha na leabhraichean seo gan sgaoileadh tron Sgeama Bookbug. A bharrachd air an seo, chaidh pròiseact a mhaoineachadh gus goireas air-loidhne a chruthachadh a chuireas taic ri pàrantan agus briathrachas na dachaigh ionnsachadh agus a chleachdadh.

Chaidh ro-innleachd airson nan tràth-bhliadhnaichean aontachadh leis a' Bhuidhinn Stiùiridh Nàiseanta airson Foghlam Gàidhlig (BSNFG). Chaidh plana-gnìomh a dhealbh airson an raoin suas gu 2016 agus a chur gu ùghdarrasan poblach aig a bheil planaichean Gàidhlig, ùghdarrasan ionadail, buidhnean foghlaim agus na prìomh bhuidhnean Gàidhlig.

it highlights the opportunities there are in Gaelic teaching. The information has also been added to the Bòrd's education website, Fiosrachadh do Phàrantan (Information to Parents), and the pack can be downloaded. ([www.gaidhlig.org.uk/fdp](http://www.gaidhlig.org.uk/fdp)).

As a means of giving further early years support to children and their parents, Bòrd na Gàidhlig has awarded funding to the Scottish Book Trust to publish 9 new books. These books are distributed via the Bookbug scheme. Furthermore, we funded a project to produce an online resource which will help parents to learn and use vocabulary they would use in the home.

The National Gaelic Education Steering Group (NGESG) approved a strategy for the early years. An action plan has been established for this sector until 2016, and has been sent to Public Authorities with Gaelic Language Plans, Local Authorities, education bodies and to the main Gaelic organisations.



Sgoilearan bho Acadamaidh Inbhir Pheofharain  
Dingwall Academy Pupils 2013

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## FOGHLAM: SGOILTEAN AGUS TIDSEARAN

Chaidh 486 de chloinn a chlàradh ann am P1 ann an 2013/14. 'S e àrdachadh de 13% a tha sin bhon bhliadhna an-uiridh. Uile-gu-lèir, chaidh an àireamh de chloinn ann am Foghlam tron Ghàidhlig suas 6.1% gu 2,652.

Tha am Bòrd air coinneachadh le 11 Ùghdarras Ionadail thairis air a' bhliadhna a chaidh seachad gus ceanglaichean a thogail eadar na Planaichean Gàidhlig, am Plana Cànan Gàidhlig Nàiseanta agus an obair leasachaidh a tha tachairt ann am foghlam.

Chaidh ro-innleachd airson foghlam thidsearan Gàidhlig aontachadh le BSNFG. Chaidh plana-gnìomh a dhealbh airson an raoin suas gu 2016 agus a chur gu Ùghdarrasan Poblach aig a bheil planaichean Gàidhlig, Ùghdarrasan Ionadail, buidhnean foghlaim agus na prìomh bhuidhnean Gàidhlig. Chaidh buidheann-obrach a stèidheachadh gus ro-innleachd a dhealbh airson foghlam àrd-sgoile. Thèid an aithisg bhon bhuidhinn-obrach sin fhoillseachadh ann an 2014/15.

Rinn Oilthigh Shrath Chluaidh agus Oilthigh Dhùn Èideann rannsachadh às leth Bhòrd na Gàidhlig air modalan airson cùrsaichean bogaidh do luchd-teagaisg a tha air an cleachdadh gu h-eadar-nàiseanta. Chleachd na h-oilthighean an t-eòlas seo gus cùrsa bogaidh làn-ùine a dhealbh. Thathar an dùil ris a' chiad oileanaich air a' chùrsa san Lùnastal 2014.

Mar phàirt den ro-innleachd airson foghlam thidsearan Gàidhlig, dh'fhoillsich am Bòrd fiosrachadh air na slighean eadar-dhealaichte gu teagasg tron Ghàidhlig air an làrach-lìn, Teagasg.com. Tha an t-Oifigear Trusaidh Luchd-teagaisg air tadhal air sgoiltean le foghlam Gàidhlig agus oilthighean gus fiosrachadh a thoirt seachad do dh'oileanaich le ùidh ann an teagasg tron Ghàidhlig. Gus taic a chur ri luchd-teagaisg aig a bheil ùidh ann a bhith gluasad gu teagasg tron Ghàidhlig, chaidh seachdainean bogaidh a chumail ann an com-pàirt ri Comhairle nan Eilean Siar. Bha an cùrsa seo mar phàirt den ro-innleachd 'Slighean gu Teagasg tron Ghàidhlig'. Thathar air a bhith dèanamh sanasachd air agus a' togail aire dhaoine gu na cothroman ann an teagasg tron Ghàidhlig gu cunbhalach thar nam beagan bhliadhnaichean a chaidh seachad. Gus aire dhaoine a thogail gu na cothroman a th' ann san fharsaingeachd do dhaoine aig a bheil Gàidhlig, dh'fhoillsich am Bòrd leabhran air dreuchdan Gàidhlig. Chaidh an leabhran sin a sgaoileadh am measg sgoiltean far a bheil Foghlam Gàidhlig, agus chaidh fhoillseachadh air làraichean-lìn Bhòrd na Gàidhlig, Leasachadh Sgìlean na h-Alba agus Foghlam Alba. Chaidh taic-airgid a thoirt do 29 oileanaich teagaisg air a' bhliadhna seo. Tha na h-oileanaich sin air cùrsa PGDE no anns an 3mh no 4mh bliadhna dhen fo-cheum teagaisg aca.

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## EDUCATION: SCHOOLS AND TEACHERS

486 children were registered for Gaelic Medium P1 in 2013/14. This is an increase of 13% from last year. Overall, the number of children in Gaelic-medium Education increased by 6.1% to 2,652.

The Bòrd has met with 11 Local Authorities during the past year to help strengthen the links between Gaelic Language Plans, the National Gaelic Language Plan and the development work that is being carried out in education.

The NGESG has approved a Gaelic-medium Teacher Education Strategy. There is an action plan in place for this sector until 2016, and it has been sent to Public Authorities with Gaelic Language Plans, local authorities, education bodies and to the main Gaelic organisations. A working group has been established to draft a strategy for secondary education. Their report will be published in 2014/15.

Strathclyde University and Edinburgh University conducted research on behalf of Bòrd na Gàidhlig on international models for language immersion courses for teachers. The universities used the findings to design a full-time immersion course for teachers. The first students are expected to begin this course in August 2014.

As part of the Gaelic-medium Teacher Education Strategy, Bòrd na Gàidhlig published information about the various paths to Gaelic-medium teaching on the Teagasg.com website. The Gaelic Teacher Recruitment Officer has visited schools which deliver Gaelic education and universities to provide information to pupils and students with an interest in Gaelic teaching. In order to support teachers who are interested in transferring to Gaelic-medium teaching, week-long Gaelic immersion courses were held in partnership with Comhairle nan Eilean Siar. The courses were part of the strategy, 'Routes to a Career in Gaelic Teaching'. Various promotional and advertising initiatives have been implemented in recent years to raise awareness of the opportunities there are in Gaelic teaching. The Bòrd this year also published a booklet with information on Gaelic careers to highlight the opportunities Gaelic can provide across a range of professions. The booklet was distributed among schools which provide Gaelic education, and it was made available on the websites of Bòrd na Gàidhlig, Skills Development Scotland and Education Scotland. 29 Gaelic teaching students received financial support from the Bòrd this year. Those students are either on a PGDE course, or in the 3rd and 4th year of an undergraduate teacher training degree programme.

Aig co-labhairt nan Luchd-teagaisg Ùra bha cothrom aig luchd-teagaisg a bha air ùr-cheumnachadh, luchd-teagaisg a bha air ùr-ghluasad gu teagasg tron Ghàidhlig agus oileanaich teagaisg Gàidhlig tighinn còmhla agus beachdachadh air taisbeanaidhean bho Stòrlann, Fèisean an Gàidheal, Ùghdarras Theisteanas na h-Alba, Foghlam Alba agus CLAS. Chaidh cothrom a thoirt do luchd-teagaisg a bh' ann an àrd-dhreuchdan ann an sgoiltean le Gàidhlig tighinn còmhla aig Co-labhairt airson Luchd-stiùiridh ann am Foghlam Gàidhlig gus beachdachadh air leasachadh na Gàidhlig ann an sgoiltean.

Tha am Bòrd air obair ann am com-pàirt ri luchd-obrach NHS agus Stòrlann gus ro-innleachd agus goireasan a dhealbh airson taic a chur ri daoine aig a bheil feumalachdan taice a bharrachd ann am Foghlam tron Gàidhlig. Chaidh lèirmheas a dhèanamh air an taic a tha a dhìth air luchd-teagaisg tron Ghàidhlig gus taic a thoirt do chloinn ann am FTG le feumalachdan taice a bharrachd.

## FOGHLAM SEACH-SGOILE

Chaidh buidheann-obrach a stèidheachadh gus ro-innleachd a dhealbh airson Gàidhlig do dh'Inbich. Thèid an aithisg bhon bhuidhinn-obrach seo fhoillseachadh ann an 2014/15.

## PRÌOMH BHUIDHNEAN GÀIDHLIG

Tro na cùmhnantan leis na Prìomh Buidhnean Gàidhlig chaidh **£835,981** de mhaoineachadh a chomharrachadh mu choinneamh Foghlam agus Ionnsachadh.

At the New Teachers' Conference, newly graduated teachers, teachers who have recently transferred to Gaelic teaching and teacher training students were given the opportunity to come together and watch presentations given by Stòrlann, Fèisean nan Gàidheal, the Scottish Qualifications Authority, Education Scotland and CLAS. Also, teachers in leadership roles in schools with Gaelic provision gathered at the Gaelic-medium Leadership Conference to consider Gaelic development in schools.

The Bòrd has worked in conjunction with NHS and Stòrlann staff to produce a strategy for the design of support resources for pupils with additional support needs in Gaelic-medium Education. A review was conducted to find out what Gaelic medium teachers required in order to better support children in GME with additional support needs.

## POST-SCHOOL EDUCATION

A working group was set up to produce a strategy for Gaelic education for adults. The report from this working group will be published in 2014/15.

## MAIN GAELIC ORGANISATIONS

Through our contracts with the Main Gaelic Organisations, **£835,981** of funding was committed to Education and Learning.

Comann nam Pàrant	£90,000	Oifigear Phàrant Sgeama Comhairleachaidh Phàrant Parental Officer Parental Advisory Officer
Clì Gàidhlig	£65,300	Sgeama Taic Phàrant Prògram Foillseachaidh – Iris Cothrom Prògram Litearrachd – Cùrsaichean Gàidhlig Ionnsachadh do dh'Inbich – Cùrsaichean Gàidhlig Parental Support Scheme Publishing Programme - Cothrom Magazine Literacy Programme - Gaelic Courses Adult Learning - Gaelic Courses
Stòrlann Nàiseanta na Gàidhlig	£250,960	Goireasan Foghlaim Education Resources
Comhairle nan Leabhraichean Gaelic Books Council	£263,221	Prògram Foillseachaidh Prògram Litearrachd Publishing Programme Literacy Programme
Fèisean nan Gàidheal	£5,000	Prògram Litearrachd Literacy Programme
Ionad Chaluim Cille Ìle	£120,000	Ionnsachadh do dh'Inbich – Clasaichean Gàidhlig air feadh Earra-Ghàidheal Adult Learning - Gaelic Classes throughout Argyll
An Comunn Gàidhealach	£21,500	Ionnsachadh do dh'Inbich – Clasaichean Gàidhlig Adult Learning - Gaelic Classes
MG ALBA	£20,000	Leasachadh stuth ùr airson an làraich-lìn LearnGaelic.net Developing new material for the LearnGaelic.net website
	<b>£835,981</b>	

# Cleachdadh na Gàidhlig Gaelic Usage

Tha na buidhnean Gàidhlig a gheibh maoinachadh bhuainn riatanach do mar a thathar a' toirt sheirbheisean is leasachaidhean Gàidhlig gu buil ann an Alba.

Tha an càirdeas a th' againn leotha bonntaichte air Aontaidhean Maoinachaidh foirmeil a tha a' comharrachadh nam prìomh thoraidhean a tha am Bòrd a' sùileachadh bho gach buidheann gus cinn-uidhe a' Phlana Cànan Nàiseanta Ghàidhlig 2012 - 2017 a ruighinn.

Ann an 2013/14 bha Aontaidhean Maoinachaidh aig a' Bhòrd leis na buidhnean a leanas:

- Stòrlann Nàiseanta na Gàidhlig (Goireasan Foghlaim Gàidhlig)
- Comunn na Gàidhlig (Leasachaidhean Coimhearsnachd)
- Ionad Chalum Chille Ìle (Gàidhlig ann an Ìle)
- Comann nam Pàrant Nàiseanta (Taic do Phàrantan)
- An Comunn Gàidhealach (Taic don Mhòd Nàiseanta Rìoghail is Mòdan Ionadail)
- Clì Gàidhlig (Luchd-ionnsachaidh na Gàidhlig)
- Deiseal Earr (A' leasachadh a' Chùrsa, Ùlpan)
- Pròiseact nan Ealan (Buidheann Nàiseanta nan Ealain Gàidhlig)
- Oilthigh na Gàidhealtachd is nan Eilean (Am pròiseact rannsachaidh SOILLSE agus Bathar-bog Cuimhneachaidh airson Eadar-theangachaidh)
- Tobar an Dualchais (Eachdraidh is Dualchas)
- Ainmean-Àite na h-Alba (Ainmean-Àite Gàidhlig)
- An Lòchran (Na h-Ealain Ghàidhlig an Glaschu)
- Fèisean nan Gàidheal (Ealain sa Chomhearsnachd)
- Comhairle nan Leabhraichean (A' leasachadh roinn fhoillseachaidh 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 2013/14 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 (Gaelic in 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)
- The Gaelic Books Council (Strategic development of Gaelic publishing sector)
- Faclair na Gàidhlig (Historical Dictionary of Scottish Gaelic)





Ealain agus Meadhanan  
Arts & Media

Tro Thaic Freumhan Coimhearsnachd, tha am Bòrd a' toirt maoineachadh do bhuidhnean coimhearsnachd gus taic a chumail ri obair a chuidicheas le bhith coileanadh cinn-uidhe a' Phlana Cànan Nàiseanta Ghàidhlig. Fhuair 106 pròiseactan ùra taic rè na bliadhna an-uiridh ann an coimhearsnachdan air feadh na h-Alba.

Tha sinn a' cumail oirnn ag obair ann an com-pàirt ris a' Bhuidhinn Chànain aig Riaghaltas na h-Èireann, Foras na Gaeilge, agus tro ar co-mhaoin fo bhratach Cholmcille, thug sinn maoineachadh do 11 phròiseact ùr a bha air a stiùireadh le daoine à Alba, agus iad sin a' neartachadh nan ceanglaichean eadar Gàidheil na h-Alba agus na h-Èireann.

Tha Achd na Gàidhlig (Alba) 2005 a' toirt cumhachdan do Bhòrd na Gàidhlig gus obair còmhla ris a h-uile Ùghdarras Poblach ann an Alba agus sinn gan cuideachadh gus Planaichean Gàidhlig a dhealbhadh.

Tha am Bòrd a' cumail air ag obair gu dlùth còmhla ri Ùghdarrasan Poblach gus an cuideachadh le bhith dealbh is a' measadh nam planaichean aca, mus tèid an cur air beulaibh a' Bhùird airson làn-aonta.

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. 106 new projects in communities 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 11 new Scottish-led projects, strengthening links between Gaelic and Irish speaking communities.

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 considered by the full Bòrd for final approval.



Ann an 2013/14 chuir am Bòrd aonta foirmeil ri 3 Planaichean Gàidhlig ùra:

- Comhairle Siorrachd Dhùn Breatainn an Ear
- Puirt-adhair na Gàidhealtachd is nan Eilean Earranta
- Comhairle Siorrachd Lannraig a Deas

Chuir am Bòrd aonta ris an dàrna Plana Gàidhlig aig Comhairle nan Eilean Siar.

Fhuair 4 Ùghdarrasan Poblach ùra fios foirmeil ann an 2013-14 gus Plana Gàidhlig ullachadh:

- Comhairle Fhìobha
- Comhairle Baile Dhùn Dè
- Comhairle Siorrachd Chlach Mhanann
- Comhairle Mhoireibh

A bharrachd air an sin, thathar a' cur taic ri tachartasan sgìreil, spòrsail eile mar seiseanan gus inbhe na Gàidhlig a thogail tro phròiseactan nàiseanta. 25 Ùghdarrasan Poblach eile a bha ag ullachadh phlanaichean, 18 dhiubh sin airson a' chiad turas, agus 7 dhiubh ag ùrachadh nam planaichean aca.

A thuilleadh air a bhith a' toirt taic do dhaoine gus na Planaichean Gàidhlig aca a dhealbh agus aonta fhaighinn air an son, bidh am Bòrd a' sgrùdadh phlanaichean aontaichte gu cunbhalach gus measadh a dhèanamh air mar a thathar a' dèanamh adhartas gu ruige na geallaidhean a chaidh aontachadh.

Chaidh tionndadh ùr den "Stiùireadh airson nam Planaichean" fhoillseachadh air làrach-lìn a' Bhùird sa Ghearran 2014 mar phàirt de cho-chomhairle phoblach, agus e san amharc gum biodh e deiseil airson a chleachdadh as t-samhradh 2014.

Chaidh obair a dhèanamh, ann an com-pàirt ris a' chompanaidh dhealbhadh Cànan, air goireas-lìn ùr airson Planaichean

In 2013/14 the Bòrd formally agreed 3 new Gaelic Language Plans:

- East Dunbartonshire Council
- Highlands and Islands Airports Limited
- South Lanarkshire Council

The Bòrd agreed the second iteration of Comhairle nan Eilean Siar's Gaelic Language Plan.

Formal notifications to produce Gaelic Language Plans were issued to 4 new Public Authorities in 2013/14:

- Fife Council
- Dundee City Council
- Clackmannanshire Council
- Moray Council

At the end of March 2014, a total of 36 Public Authorities had approved Gaelic language plans. A further 25 Public Authorities were preparing plans, 18 for the first time and 7 renewing their plans.

As well as supporting the development and approval of Gaelic Language Plans, the Bòrd undertakes regular monitoring of approved plans to assess progress towards the implementation of agreed commitments.

A newly drafted version of the "Plans Guidance" was published on the Bòrd's website in February 2014 as part of the public consultation, with the aim of this being in place during the summer of 2014.

Development work was undertaken, in partnership with the design company Cànan, on a new Gaelic language plans

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Gàidhlig, a bhios mar phàirt de phrìomh làrach-lìn a' Bhùird. Gheibhear fiosrachadh ann a bhios feumail do bhuidhnean a tha ag ullachadh phlanaichean agus don mhòr-shluagh san fharsaingeachd. Bidh an goireas seo a' dol beò as t-samhradh 2014.

Chùm sinn oirnn a' toirt taic do dh'Ùghdarrasan Poblach leis na Planaichean Gàidhlig aca tro Mhaoin Bhuileachaidh Achd na Gàidhlig. Fhuair 58 pròiseactan ùra maoineachadh rè na bliadhna.

Bidh Bòrd na Gàidhlig a' barantachadh rannsachadh gus cuideachadh le bhith dealbh phoileasaidhean ùra agus gus tomhas a dhèanamh air mar a tha diofar innleachdan a' soirbheachadh. Chaidh 6 pròiseactan ùra a bharantachadh rè na bliadhna, agus thug sinn taic do Shoillse, lìonra rannsachaidh nàiseanta.

Ann an com-pàirt ri buidhnean eile, rinn am Bòrd adhartas gu ruige a bhith stèidheachadh structar ùghdarrasach a bheir stiùireadh ro-innleachdail do leasachaidhean a thaobh Corpas na Gàidhlig.

Fhuair am Bòrd lethbhreac deireannach sa Mhàrt 2014 den rannsachadh a rinneadh air planadh corpais le Oilthigh Ghlaschu agus thòisich sinn a' beachdachadh air na molaidhean a bh' ann agus a' toirt nithean gu buil ri linn nam molaidhean sin.

Tro ar n-Oifigear Ealain is Cultair, dreuchd a tha air a chomhaineachadh le Alba Chruthachail, chùm sinn oirnn a' toirt taic do Fòram Ro-innleachd Nàiseanta nan Ealain Gàidhlig (NGAS). '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. Chuir sinn fàilte air riochdairean ùra bho EventScotland agus VOCAL a ghabh pàirt san fhòram ann an 2013/14.

Chaidh am fòram a stèidheachadh gus na h-ealain is na meadhanan Gàidhlig a chur air adhart air feadh na h-Alba. Fhuair 8 pròiseactan ùra maoineachadh mar phàirt den Lìonra Dhràma Ghàidhlig, agus fhuair 18 pròiseactan ealain ùra eile taic dìreach bhon Bhòrd fhèin ann an 2013/14, agus tòrr dhiubh sin a' toirt taic do dhràma Ghàidhlig, prìomhachas aig NGAS.

A' coimhead air adhart ris an ath-bhliadhna, tha e soilleir gum bi am Bòrd a' dèanamh obair nach beag a thaobh mar a thèid sùil a chumail air Planaichean Gàidhlig aontaichte, agus a thaobh mar a chuidicheas sinn buidhnean a tha ag ullachadh a' chiad phlana aca. Sna beagan bhliadhnaichean a chaidh seachad, tha am Bòrd air a bhith cosg a chuid mhaoinean mu choinneamh phrìomhachasan bhon Phlana Cànain Nàiseanta Ghàidhlig 2012-17 ann an dòigh ro-innleachdail is gnìomhach. Cumaidh sinn oirnn a' cosg ar cuid stòrais ann a bhith toirt taic iomlanach do phlanadh cànain airson na Gàidhlig aig ìre na coimhearsnachd.

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portal, which will form part of the Bòrd's main website. This will contain supporting information for organisations involved in the preparation of plans and for the general public. This facility will go live in the summer of 2014.

We continued to support Public Authorities with Gaelic Language Plans through the Gaelic Language Act Implementation Fund. 58 new projects were funded through the course of the year.

Bòrd na Gàidhlig commissions research to help inform future policy and to assess the success of strategies. 6 new projects were commissioned throughout the year, in addition to supporting Soillse, the national research network.

In partnership with other organisations, the Bòrd made progress towards the establishment of an authoritative structure to provide strategic guidance for Gaelic corpus developments.

The Bòrd received a final copy of the corpus planning research undertaken by Glasgow University in March 2014 and commenced the process of considering and acting on the key recommendations.

Through our Arts and Culture Officer, a post jointly funded with Creative Scotland, we continued to support the National Gaelic Arts Strategy Forum (NGAS). The Forum is a partnership of Bòrd na Gàidhlig, Creative Scotland, Highlands and Islands Enterprise, COSLA, MG ALBA, BBC ALBA and the Scottish Government. We welcomed representatives of EventScotland and VOCAL onto the forum in 2013/14.

The forum was established to develop Gaelic arts and media across Scotland. Funding was granted to 8 new projects as part of the Gaelic Drama Network, while a further 18 new arts projects were supported directly by the Bòrd in 2013/14, primarily in support of Gaelic drama, a strategic priority of NGAS.

Looking to the year ahead, it is clear that the process of monitoring approved Gaelic language plans will be a significant focus for the Bòrd, as well as working with new organisations on their first plans. In recent years, the Bòrd has taken a strategic, pro-active stance in focussing the deployment of funds in support of priorities within the National Gaelic Language Plan 2012-17. This strategic focussing of resources in support of holistic community level Gaelic language planning will continue.

# Seirbheisean Corporra Corporate Services

Thug Bòrd na Gàidhlig seachad a chuid sheirbheisean taobh a-staigh crìochan a' bhuidseit, airson an treas bliadhna ann an sreath ri chèile, le Tabhartas-gus-Cuideachadh luach £5.154m bho Riaghaltas na h-Alba.

Sa bhliadhna a dh'fhalbh choilean am Bòrd a-rithist an targaid gus 3% a shàbhaladh tro èifeachdas mar a dh'iarr Riaghaltas na h-Alba air a h-uile Buidheann Phoblach. Mu choinneamh na targaid sin shàbhail am Bòrd 5.3% tro èifeachdas.

Ann an 2013/14 chuir am Ministear airson Cànanan na h-Alba aonta ris an Sgrìobhainn le Bun-fhrèam airson Buidheann Phoblach Neo-roinneil a tha cur a' bhun-fhrèam fharsaing an cèill leis am bi Bòrd na Gàidhlig ag obair, agus e a' mìneachadh nam prìomh dhleasan is uallaichean a tha mar bhun-stèidh don chàrdeas eadar Bòrd na Gàidhlig is Riaghaltas na h-Alba. Tha am Bòrd daonnan a' dèanamh cinnteach gun coilean e gach riatanas laghail a th' ann agus gun cuir e na modhan-obrach as fheàrr an sàs. Chaidh na poileasaidhean a leanas aontachadh leis a' Bhòrd agus thèid an cur an gnìomh air feadh na buidhne tron bhliadhna:

- Poileasaidh airson Rian air Clàran
- Plana gus Dèiligeadh ri Calldachd
- Modhan gus Dèiligeadh ri Gearanan

Fhuair Bòrd na Gàidhlig fios foirmeil san t-Sultain 2013 fo Achd nan Clàran Poblach (Alba) 2011 gus plana a dhealbh is a chur a-steach sam biodh na rianan-obrach iomchaidh gus rian a chumail air na clàran ùghdarrais phoblaich aige agus gus am plana sin a chur gu Neach-gleidhidh Clàran na h-Alba airson aonta fo earrainn 1 den Achd. Chaidh am Plana airson Rian air Clàran aig a' Bhòrd a chur chun an Neach-gleidhidh san Fhaoilleach 2014 agus fhuaras fios foirmeil ag innse gun deach aontachadh ris a' Phlana.

Bòrd na Gàidhlig operated its services for the third year in succession within budgetary limits of a £5.154m Grant-in-Aid from the Scottish Government.

In the last year the Bòrd continued to meet the 3% efficiency savings sought by the Scottish Government for all Public Bodies. Against this target the Bòrd achieved 5.3% efficiency savings.

In 2013/14 the Minister for Scotland's Languages approved the Executive NDPB Framework Document that sets out the broad framework within which Bòrd na Gàidhlig will operate, defining key roles and responsibilities which underpin the relationship between Bòrd na Gàidhlig and the Scottish Government. The Bòrd always ensures that it meets all its legal requirements and aligns itself with best practice methods. The following policies were also agreed to by the Bòrd and implemented within the organisation through the course of the year:

- Records Management Policy
- Disaster Recovery Plan
- Complaints Handling Procedure

In September 2013 Bòrd na Gàidhlig received formal notification under the Public Records (Scotland) Act 2011 to produce and submit a plan setting out proper arrangements for the management of the authority's public records and for this to be submitted to the Keeper of the Records of Scotland for his agreement under section 1 of the Act. The Bòrd's Records Management Plan was submitted to the Keeper in January 2014 and formal notification has been received agreeing the Plan.



Iomairt foghlaim ann an Obar Dheathain  
Education campaign in Aberdeen

Thathar an dùil gum bi Buidhnean Poblach Albannach uile 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 2013/14 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 nan 5 ceann-uidhe ro-innleachdail aig an Riaghaltas:

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

Tha prìomh oifisean Bhòrd na Gàidhlig suidhichte ann an Taigh a’ Ghlinne Mhòir a tha cuideachd na dhachaigh do SNH agus 3 buidhnean eile a gheibh maoinachadh poblach. Chan e a-mhàin gu bheil a’ sàbhaladh airgead poblach tro na seirbheisean a tha na diofar bhuidhnean a’ co-roinn, tha am Bòrd cuideachd air lùghdachadh mòr a thoirt air an uiread carboin a bhios e ag adhbharachadh.

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 2013/14 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**

Bòrd na Gàidhlig’s main office is co-located at Great Glen House along with SNH and 3 other publicly-funded bodies. As well as the multiple savings on the public purse from the shared services of the different organisations, the Bòrd has also dramatically reduced its carbon footprint.

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Tha am Bòrd a' tuigsinn gu bheil HR deatamach do mar a tha e a' soirbheachadh agus tha e na amas dha deagh stiùireadh a thoirt do a luchd-obrach feuch an tèid ro-innleachdan is cinn-uidhe na buidhne a thoirt gu buil. Gus dealbh fhaighinn air mar a bha an luchd-obrach a' faireachdainn, cho toilichte agus a bha iad, gus bun-mheasadh a dhèanamh air cùisean agus gus am beachdan fhaighinn air modhan conaltraidh na buidhne, chaidh iarraidh orra ceisteachan a lìonadh. Bha sinn gu mòr air ar misneachadh leis na freagairtean agus chaidh na molaidhean a fhuaras a chur an sàs mu thràth.

Tha ionnsachadh is leasachadh sgilean aig cridhe feallsanachd a' Bhùird a thaobh luchd-obrach. A thuilleadh air trèanadh leantainneach a tha am Bòrd a' brosnachadh airson luchd-obrach fa leth, choinnich luchd-obrach 4 tursan sa bhliadhna airson làithean sgioba, trèanadh ann an rian air clàran, dìon dàta agus modhan-obrach a thaobh co-ionannachd. Tha targaidean coileanadh Bhòrd na Gàidhlig fhathast dlùth cheangailte ri prìomhachasan ro-innleachdail a chithear sa Phlana Cànan Nàiseanta Ghàidhlig 2012-2017.

Bidh Bòrd na Gàidhlig a' dèanamh feum de Rian air Cunnartan mar phrìomh mhodh-riaghlaidh gus cuideachadh le bhith dèanamh cinnteach gun tèid amasan is cinn-uidhe na buidhne a choileanadh. Chùm sinn oirnn a' cumail sùil air cunnartan agus ag ath-sgrùdadh chlàran-chunnartan n na buidhne.

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. Tha e na thoileachas dhuinn gun urrainn dhuinn a ràdh gun robh lùghdachadh a-rithist air an uiread càinidh a bha ga dhèanamh air a' Ghàidhlig sna meadhanan.

Chaidh làthaireachd a' Bhùird air feadh nam meadhanan sòisealta am meud gu mòr sa bhliadhna a dh'fhalbh às dèidh mar a chaidh oileanach fhastadh air cùmhnant bliadhna againn gus coimhead às dèidh làraichean-lìn a' Bhùird agus cunntasan a' Bhùird sna meadhanan sòisealta.

Dh'obraich an Roinn Chorporra gu dlùth còmhla ris an Sgioba Fhoghlaim air feadh na bliadhna gus iomairt a dh'aona-ghnothach a chur air bhonn a bha a' dèanamh sanasachd air na buannachdan a gheibhear bho fhoghlam tron Ghàidhlig agus air na cothroman a bh' ann gu h-ionadail anns gach sgìre air foghlam Gàidhlig. Shoirbhich leis an iomairt seo mar a shoirbhich le iomairtean ann am bliadhnaichean eile, agus thathar an dòchas an aon seòrsa iomairt a chumail sa bhliadhna ri thighinn.

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The Bòrd recognises that HR is at the centre of its performance and is committed to the effective management of its staff to support the delivery of the organisation's strategies and objectives. To attain a snapshot of the general mood, morale, benchmarking and the communications of the Bòrd, staff were encouraged to complete an organisational staff survey. The results of this were very encouraging and the suggestions collected have already being implemented.

Learning and development are at the heart of the Bòrd's ethos. As well as the continuing individual training promoted by the Bòrd, staff met 4 times across the year for team-building days and training in records management, data protection and equalities practice. Bòrd na Gàidhlig's performance targets remain closely linked to the strategic priorities outlined in the National Gaelic Language Plan 2012-2017.

Bòrd na Gàidhlig uses 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's risk registers.

The Bòrd's internal and external communications, continue to be strengthened through the delivery of the organisation's Communications Strategy. We are once again happy to report a further lessening in the amount of negative press pertaining to the Gaelic Language in the media.

The Bòrd's profile across social media dramatically increased this year with the appointment of a one-year student placement to look after the Bòrd's social media and websites.

The Corporate Directorate worked closely with the Education Team throughout the year to create a targeted campaign which promoted the benefits of Gaelic-medium education as well as highlighting the local opportunities for Gaelic education in the respective areas. This proved to be another successful campaign and it is hoped to continue using the format in the coming year.

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Gus barrachd ceangail a dhèanamh ri Buill Phàrlamaid na h-Alba, chuir am Bòrd tachartas fiosrachaidh air dòigh mun Ghàidhlig sa Phàrlamaid fad seachdaine gus taing a thoirt don Phàrlamaid airson na taic chunbhalach a tha i air nochdadh thar nam bliadhnaichean, agus gus taisbeanadh a dhèanamh air na diofar iomairtean Gàidhlig a tha gan toirt air adhart air feadh na h-Alba. Chòrd an tachartas gu mòr ris na Buill Phàrlamaid, agus sin follaiseach bhon uiread ùidh a nochd BPA ann fad na seachdaine, na brathan dùrachdach a fhuaras agus na còmhraidhean a chaidh a chumail às dèidh làimh mar thoradh air obair na seachdaine.

Le bhith toirt ar Ro-innleachd Chonaltraidh gu buil, cumaidh sinn oirnn a' togail air na nithean a shoirbhich ann an 2012/13 agus sinn ag obair còmhla ri buidhnean eile gus deagh shanasachd a dhèanamh air feadh Alba air na buannachdan a gheibhear bho fhoghlam tron Ghàidhlig.

Fo Achd Saorsa an Fhiosrachaidh (Alba) 2002, feumaidh Bòrd na Gàidhlig iarrrtas iomchaidh sam bith airson fiosrachadh a fhreagairt. Rè na bliadhna, fhuair sinn is dhèilig sinn ri 13 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 is leasachaidhean air Bòrd na Gàidhlig ann an 2014/15. Bithear a' cumail a' measadh is a' leasachadh an structar luchd-obrach mar as iomchaidh. Bithear gu h-àraidh ag obair a dh'ionnsaigh a bhith cur tuilleadh de Phlana a' Bhùird airson Rian air Clàran an gnìomh agus aig an aon àm bidh sinn a' cumail oirnn le obair làitheil na buidhne. Mar as àbhaist, bidh a' bhuidheann a' feuchainn ri airgead a shàbhaladh tro èifeachdas agus piseach a thoirt air gach raon obrach.

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To increase engagement with MSPs the Bòrd organised a week-long Gaelic information event to thank the Parliament for its continued support of the language, and to illustrate the Gaelic initiatives that happen throughout the length of breadth of Scotland. There was a very positive response from MSPs from the event, evident in the volume of engagement with MSPs through the week, goodwill messages and follow-up dialogue.

In delivering our Communications Strategy, we will continue to build upon the successes of 2012/13 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 all appropriate requests for information. In the course of the year, we received and responded to 13 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(s).

2014/15 will be another year of change and development for Bòrd na Gàidhlig. The current staffing structure will continue to be appraised and developed where appropriate. Particular attention will be paid to the further implementation of the Bòrd's Records Management Plan while maintaining the day-to-day running of the organisation. As ever the organisation will endeavor to meet efficiency savings and improve in all its areas.

# Dà Chànan = Iomadh Cothrom

[English + Gaelic = a Brighter Scotland]



# Misneachd

Children in Gaelic-medium education find it easier to learn other languages.



[www.gaidhlig.org.uk](http://www.gaidhlig.org.uk)





# Adhbhar ar n-Obrach

## Our Remit

### Ar lèirsinn

- Gun seas a' Ghàidhlig mar chànan brìoghmhor 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 & Tidssearan
- 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

COILEANADH A' PHLANA CORPORRA  
BLIADHNA GU 31 MART 2014  
IMPLEMENTATION OF THE CORPORATE PLAN  
YEAR ENDING 31 MARCH 2014

		Aig 31/03/2014 At 31/03/2014		
Raon Sector	Prìomh Chomharran Coileanaidh Key Performance Indicators			
Dachaigh & Tràth-Bhliadhnaichean Home & Early Years	4	4	-	-
Sgoiltean & Tidsearan Schools & Teachers	6	6	-	-
Foghlaim Seach-Sgoile Post-school Education	2	2	-	-
Coimhearsnachdan Communities	3	3	-	-
Àite-Obrach Workplace	2	1	1	-
Ealain & Meadhanan Arts & Media	2	2	-	-
Dualchas & Turasachd Heritage & Tourism	2	2	-	-
Planadh Corpais Corpus Planning	2	2	-	-
Seirbheisean Corporra Corporate Services	2	2	-	-
<b>IOMLAN TOTAL</b>	<b>25</b>	<b>24</b>	<b>1</b>	<b>-</b>

 Air a choileanadh 96%  
Completed 96%

 A' dèanamh adhartas 4%  
Making progress 4%

 Beagan adhartais 0%  
Some progress 0%

**FOGHLAM  
EDUCATION**

Prìomh Chomharran Coileanaidh Key Performance Indicators	Toradh Outcome	31/03/14
<b>2.1 Dachaigh &amp; Tràth-Bhliadhnaichean</b> <b>2.1 Home &amp; Early Years</b>		
<p>Iomairt nàiseanta, roinneil agus ionadail air a chur air adhart a’ moladh nam buannachdan a tha ann an dà-chànanas agus Foghlam tro Mheadhan na Gàidhlig.</p> <p>National, regional and local campaign promoting the benefits of bilingualism and Gaelic Medium Education.</p>	<p>Air a choileanadh: Chaidh foghlam tron Ghàidhlig a chur air adhart agus sanasachd a dhèanamh air aig ìre ionadail ann an diofar sgìrean air feadh na h-Alba. Nam measg bha, An t-Òban, An Gearasdan, Cille Bhrìghde an Ear, Drochaid an Easbaig, Obar Dheathain, Inbhir Pheofharain agus CnES.</p> <p>Completed: Gaelic-medium education was promoted and advertised at a local level in different areas throughout Scotland. These included Oban, Fort William, East Kilbride, Bishopbriggs, Aberdeen, Dingwall and CnES.</p>	
<p>A’ dèanamh barrachd phàrantan mothachail air FTG airson na tràth-bhliadhnaichean foghlaim.</p> <p>Raising awareness of Early Years GME among parents.</p>	<p>Air a choileanadh: Chaidh tionndadh ùr den phasgan ‘Fios is Freagairt’, le fiosrachadh air foghlam tron Ghàidhlig, fhoillseachadh agus a sgaoileadh ann an sgìrean gach ùghdarrais ionadail a tha tabhann foghlam tron Ghàidhlig. Sa phasgan tha leabhraan fiosrachaidh is DVDan a tha sealltainn nam buannachdan a gheibhear bho dà-chànanas is foghlam tron Ghàidhlig.</p> <p>Completed: An updated version of ‘Fios and Freagairt’ an information pack on Gaelic-medium education, was published and distributed to all local authorities with Gaelic-medium education. The information pack contains an information booklet and DVDs highlighting the benefits of Gaelic-medium education and bilingualism.</p>	
<p>Fiosrachadh mu FhTG ga sgaoileadh tro na seirbheisean slàinte aig a bheil Plana Gàidhlig no far a bheil plana ga thoirt gu buil.</p> <p>Information on GME distributed via health service providers who have a Gaelic Language Plan or who operate in an area which has a Gaelic Language Plan.</p>	<p>Air a choileanadh: Chaidh pasgain Bookbug Ghàidhlig, le fiosrachadh air foghlam tron Ghàidhlig, a sgaoileadh tron t-seirbheis slàinte ann an sgìre CnES.</p> <p>Completed: Gaelic Bookbugs Packs which include information about Gaelic-medium education have been distributed via the health service in CnES.</p>	
<p>Goireasan gan cruthachadh agus air an dearbhadh gus pàrantan a chuideachadh airson Gàidhlig ionnsachadh, a’ cuimseachadh gu h-àraidh air Gàidhlig san dachaigh.</p> <p>Resources created and tested which can help parents to learn Gaelic, especially aimed at Gaelic in the home.</p>	<p>Air a choileanadh: Guthan Beaga (<a href="http://www.guthanbeaga.co.uk">www.guthanbeaga.co.uk</a>), goireas a chaidh a chruthachadh do phàrantan le Colaiste na Gàidhealtachd a Tuath agus Colaiste a’ Chaisteil, a tha a-nis ri fhaotainn mar ‘app’ airson uidheaman ‘tablet’ is fònaichean-làimhe tro Google Play is Apple. Fhuair an goireas maoineachadh bho Bhòrd na Gàidhlig is Comhairle na Gàidhealtachd.</p> <p>Completed: Guthan Beaga (<a href="http://www.guthanbeaga.co.uk">www.guthanbeaga.co.uk</a>) a resource for parents developed by North Highland College and Lews Castle College is now available as an app for tablet devices and mobile phones through Google Play and Apple. The resource was funded by the Bòrd and The Highland Council.</p>	

Prìomh Chomharran Coileanadh Key Performance Indicators	Toradh Outcome	31/03/14
<b>2.2 Foghlam</b> 2.2 Education		
2.2.1 Sgoiltean & Tidsearan 2.2.1 Schools & Teachers		
<p>Àrdachadh san àireamh chloinne ann am FTG bho aois 3 gu 18.</p> <p>Increase in the number of children in GME aged 3 to 18.</p>	<p>Air a choileanadh: Tha an àireamh de chloinn a tha clàraichte airson foghlam tron Ghàidhlig ann am P1 air a dhol suas 13% gu 486. Tha an àireamh chloinne a tha ann am foghlam tron Ghàidhlig air a dhol an àirde 6.1% gu 2,652.</p> <p>Completed: The number of children enrolled in Gaelic-medium education P1 has increased by 13% to 486. The number of children accessing gaelic-medium education has increased by 6.1% to 2652.</p>	
<p>Fiosrachadh ri fhaotainn le pàrantan air mar a dh'fhaodas iad FTG a stèidheachadh sa choimhearsnachd aca.</p> <p>Information available to parents on how they can establish GME in their community.</p>	<p>Air a choileanadh: Chaidh fiosrachadh a thrusadh air na ceuman a dh'fhaodas pàrantan a ghabhail gus foghlam is ionnsachadh tron Ghàidhlig a stèidheachadh sa choimhearsnachd aca. Bithear a' toirt an fhiosrachaidh seo do phàrantan tron Sgeama Chomhairleachaidh Phàrant airson foghlam tron Ghàidhlig.</p> <p>Completed: Information has been collated on the steps parents could take to establish Gaelic-medium education and learning in their community. This information is distributed to parents through the Gaelic-medium education parental advisory scheme.</p>	
<p>An luchd-obrach agus am buidseat a tha dhith air an comharrachadh, cho math ris na goireasan air am biodh feum aig FTG airson an targaid a leanas a ruighinn, 's e sin àireamh na cloinne a tha air an clàradh agus a tha a' leantainn orra ann am FTG a dhùblachadh ro 2017.</p> <p>Identify the budget and staff required, as well as the resources required by GME to meet the following target: to double the number of children who are registered and enrolled in GME by 2017.</p>	<p>Air a choileanadh: Rannsachadh dèante air na cothroman agus na dùbhlain a tha an lùib a bhith dùblachadh an àireamh chloinne a' dol a staigh gu FtG. 'S iad na dùbhlain as motha a tha ro ùghdarrasan ionadail: a' trusadh thidsearan gu leòr gus frithealadh air mar a tha foghlam tron Ghàidhlig a' dol am meud, agus na cosgaisean a bharrachd a thig an lùib an leudachaidh sin.</p> <p>Completed: Research has been completed on the opportunities and challenges associated with doubling the number of children enrolling in Gaelic-medium education. The greatest challenges local authorities are faced with are: teacher recruitment to sustain the growth in the Gaelic-medium sector and the increased costs due to the growth.</p>	

Prìomh Chomharran Coileanaidh Key Performance Indicators	Toradh Outcome	31/03/14
<p>Barrachd chothroman Leasachadh Proifeiseanta Leantainneach (LPL) do thidsearan ann am FTG no do dh'fheadhainn aig am biodh ùidh ann an gluasad gu FTG.</p> <p>More Continuing Professional Development (CPD) opportunities for GME teachers or for those interested in transferring to GME.</p>	<p>Air a choileanadh: Chaidh fiosrachadh mu na slighean gu dreuchd mar thidsear Gàidhlig a thional is fhoillseachadh. Am meas an fhiosrachaidh sin tha fiosrachadh air na slighean do dhaoine a tha nan tidsearan mu thràth aig a bheil ùidh ann a bhith leasachadh nan sgilean Gàidhlig aca agus a bhith gluasad gu foghlam tron Ghàidhlig. Chaidh rannsachadh a dhèanamh le Oilthighean Shrath Chluaidh is Dhùn Èideann air modalan bogaidh do thidsearan. Cuideachd, dhealbhaich na h-oilthighean sin An Cùrsa Bogaidh Gàidhlig do Thidsearan aig a bheil ùidh ann a bhith gluasad gu bhith teagasg tron Ghàidhlig. Gheibh na tidsearan cothrom bliadhna a ghabhail dheth bho theagasg gus na sgilean Gàidhlig aca a leasachadh agus bidh iad an sàs ann am prògram le ionnsachadh Gàidhlig agus oideachadh ann am modhan-teagaisg.</p> <p>Bha cothrom aig tidsearan ùra, oileanaich teagaisg agus tidsearan a bha air ùr-ghluasad gu teagasg tron Ghàidhlig a dhol gu co-labhairt far am faca iad taisbeanaidhean bho Stòrlann, Fèisean nan Gàidheal, SQA, Foghlam Alba agus CLAS.</p> <p>Completed: Information on the routes to teaching in the Gaelic-medium sector has been developed and published. These include the routes for qualified teachers interested in developing their Gaelic language skills and transferring to the Gaelic-medium sector. Research was carried out by Strathclyde University and Edinburgh University on language immersion models for teachers. The universities also developed the Gaelic Immersion for Teachers (GIFT) course for teachers interested in transferring to Gaelic teaching. The teachers will be released from class for a year to develop Gaelic language skills and also to engage in a programme of language learning and teaching methodology.</p> <p>Newly Qualified Teachers (NQTs), student teachers and teachers new to the Gaelic-medium sector had the opportunity to attend an annual conference where they accessed presentations from Stòrlann, Fèisean nan Gàidheal, SQA, Education Scotland and CLAS.</p>	
<p>Ro-innleachd air a cruthachadh a bheir taic do thidsearan aig a bheil ùidh ann an obair cheannais san roinn FTG.</p> <p>A strategy has been drafted which will support teachers who are interested in leadership roles in the GME sector.</p>	<p>Air a choileanadh: Dh'fhoillsich Bòrd na Gàidhlig Ro-innleachd airson Foghlam Thidsearan Gàidhlig san robh amasan airson àrd-dhreuchdan ann am foghlam tron Ghàidhlig. Chaidh an ro-innleachd aontachadh le Buidheann-stiùiridh na Ro-innleachd Nàiseanta airson Foghlaim Ghàidhlig.</p> <p>Completed: The Bòrd published a Gaelic-medium Teacher education strategy which included leadership in the Gaelic-medium sector. The strategy was agreed by the National Gaelic Education Strategy Steering Group.</p>	

Prìomh Chomharran Coileanadh Key Performance Indicators	Toradh Outcome	31/03/14
<p>Ro-innleachd air a cruthachadh a bheir taic do sgoilearan le ASN ann am FTG.</p> <p>The creation of a strategy which will support pupils with ASN in GME.</p>	<p>Air a choileanadh: Chaidh sgrùdadh a dhèanamh air na feuman taice a thaobh Feuman Taice a Bharrachd (FTB) ann am foghlam tron Ghàidhlig. Mar thoradh air an sgrùdadh sin, thathar a-nis a' dealbh ghoireasan is stuthan co-cheangailte ri Ionnsachadh Proifeiseanta Fad-beatha Dhreuchdail.</p> <p>Completed: An audit into the support needs for Additional Support Needs (ASN) in Gaelic-medium education was completed. As a result of the audit, resources and Career-long Professional Learning materials are now being developed.</p>	
<p>2.2.2 Foghlaim Seach-Sgoile 2.2.2 Post-school Education</p>		
<p>Sgrùdadh nàiseanta air a dhèanamh airson faighinn a-mach cia mheud inbheach a tha ag ionnsachadh Gàidhlig ann an Alba</p> <p>National study conducted to ascertain how many adults are learning Gaelic in Scotland.</p>	<p>Air a choileanadh: Chaidh rannsachadh a dhèanamh air a' Ghàidhealtachd feuch cia mheud inbheach a bha ag ionnsachadh Gàidhlig san sgìre, agus gus na feuman ionnsachaidh aca a chomharrachadh. A thuilleadh air an sgeama dhearbhadh seo, chaidh tuilleadh rannsachaidh a bharantachadh gus àireamh luchd-ionnsachaidh na Gàidhlig a thomhas ann an Alba.</p> <p>Completed: A research was carried out in the Highlands to ascertain the number of adults in the area learning Gaelic, and to identify their learning needs. In addition to this pilot project a further research was commissioned to identify the number of Gaelic learners Scotland.</p>	
<p>Sgrùdadh air a dhèanamh airson faighinn a-mach dè na goireasan litearrachd agus cùrsaichean Gàidhlig a tha ann do inbhich.</p> <p>Research carried out to identify the literacy resources and Gaelic courses available to adults.</p>	<p>Air a choileanadh: Chaidh rannsachadh a dhèanamh gus faighinn a-mach dè na goireasan a bh' ann do dh'inbhich. Thathar a-nis ri rannsachadh nas iomlaine gus gus faighinn a-mach dè na goireasan a tha oidean a' cleachdadh agus a tha gam moladh do luchd-ionnsachaidh na Gàidhlig.</p> <p>Completed: Research was carried out to identify the resources available to adult learners. A more extensive research is underway to identify the resources being adopted by tutors and promoted to Gaelic learners.</p>	

**CLEACHDADH CÀNAIN**  
**GAELIC USAGE**

Prìomh Chomharran Coileanaidh Key Performance Indicators	Toradh Outcome	31/03/14
<b>2.3 Coimhearsnachdan</b> <b>2.3 Communities</b>		
<p>Dearbhadh air gealltanasan leasachaidh Gàidhlig ann an co-dhiù 3 Aontan Buil Shingilte.</p> <p>Confirmation of Gaelic development commitments in at least 3 Single Outcome Agreements.</p>	<p>Air a choileanadh: Tha am Bòrd air a riochdachadh air Com-pàirteachas Planadh Coimhearsnachd Innse Gall agus tha àite don Bhòrd anns na com-pàirteachasan ann an sgìre Comhairle na Gàidhealtachd agus ann an sgìre Comhairle Earra-Ghàidheal sa Bhòid.</p> <p>Completed: The Bòrd is represented on the Western Isles Community Planning Partnership and there is a place for the Bòrd on the partnerships in Highland Council and Argyll and Bute Council areas.</p>	
<p>Leudachadh lionra nan Iomairtean, a' toirt a-steach Na Hearadh, Barraigh agus Bhatarsaigh.</p> <p>Expanding the Iomairtean network, to include Harris, Barra and Vatersay.</p>	<p>Air a choileanadh: Chaidh na dreuchdan seo a lìonadh agus tha obair a' tòiseachadh gus planaichean Gàidhlig coimhearsnachd a chruthachadh anns na Hearadh agus ann am Barraigh is Bhatarsaigh.</p> <p>Completed: These posts were filled and work has begun on community Gaelic plans in Harris, Barra and Vatersay.</p>	
<p>A' tòiseachadh air prògram LPL a libhrigeadh airson luchd-obrach leasachaidh, pàighte agus saor-thoileach, sna coimhearsnachdan Gàidhlig.</p> <p>Begin delivering an CPD programme for paid and voluntary development workers in Gaelic communities.</p>	<p>Air a choileanadh: Ag obair ann an co-bhonn le Sabhal Mòr Ostaig agus Oilthigh Obar Dheathain, chaidh chùrsa trì-latha ann am Planadh Cànain a libhrigeadh do luchd-obrach Bhòrd na Gàidhlig agus Comunn na Gàidhlig. Thèid an cùrsa seo a leasachadh gus cothrom a thoirt do luchd-obrach agus luchd saor-thoileach eile aig ìre na coimhearsnachd.</p> <p>Completed: Working in partnership with Sabhal Mòr Ostaig and the University of Aberdeen, a three-day course in Language Planning was delivered for Bòrd na Gàidhlig and Comunn na Gàidhlig staff. This course is to be developed for staff and volunteers at community level.</p>	
<b>2.4 Àite-Obrach</b> <b>2.4 Workplace</b>		
<p>Gealltanais soilleir anns gach Plana Gàidhlig a thaobh fastadh agus trèanadh luchd-obrach gus seirbheisean poblach Gàidhlig a leudachadh ann an Alba.</p> <p>A clear commitment in every Gaelic Plan with regard to the recruitment and training of staff in order to increase the level of Gaelic public services in Scotland.</p>	<p>Air a choileanadh: Tha seo a' tachairt mar phàirt de phrògram nam planaichean Gàidhlig reachdail. Aig deireadh a' Mhàirt 2014, bha am Bòrd air aonta a chur ri 36 Planaichean Gàidhlig reachdail aig ùghdarrasan poblach ann an Alba.</p> <p>Completed: This is being implemented as part of the statutory Gaelic Language Plans programme. At the end of March 2014, Bòrd na Gàidhlig had approved 36 Public Body Gaelic Language Plans in Scotland.</p>	

Prìomh Chomharran Coileanaidh Key Performance Indicators	Toradh Outcome	31/03/14
<p>Gum bi co-dhiù 100 neach an sàs ann an sgeama, ann an 20 ionad-obrach eadar-dhealaichte air feadh Alba, airson faighinn a-mach cò an luchd-obrach aig a bheil Gàidhlig.</p> <p>At least 100 people, from 20 different workplaces throughout Scotland, will be involved in a scheme to find out which staff have Gaelic.</p>	<p>A' dèanamh adhartas: Tha am Bòrd air a bhith ag obair ann an co-bhonn leis a' phròiseact Ceangal-G gus seo a chur an gnìomh. Tha adhartas air a bhith ann, ach cha deach seo a choileanadh chun na h-ìre a bhathas an dùil.</p> <p>Making progress: The Bòrd has been working in partnership with Ceangal-G to implement this aim. There has been progress, but not to the degree that was hoped for.</p>	
<p><b>2.5 Ealain, Meadhanan, Dualchas &amp; Turasachd</b> <b>2.5 Arts, Media, Heritage &amp; Tourism</b></p>		
<p>2.5.1 Ealain &amp; Meadhanan 2.5.1 Arts &amp; Media</p>		
<p>Taic do 10 pròiseactan dràma ùra, tro na lìonraidhean ùra a chaidh a stèidheachadh airson dràma Ghàidhlig a leasachadh.</p> <p>Support for 10 new drama projects, via the networks which were established to develop Gaelic drama.</p>	<p>Air a choileanadh: Tron fhòram NGAS, tha am Bòrd ag obair ann an co-bhonn le buidhnean nàiseanta eile gus dràma na Gàidhlig a bhrosnachadh. Tro Lionra Dràma na Gàidhlig agus ann an co-bhonn le Alba Chruthachail, chaidh aontachadh taic a thoirt do 8 pròiseactan dràma ùra air feadh Alba agus thug am Bòrd fhèin taic do 10 pròiseactan dràma eile.</p> <p>Completed: Through the NGAS forum, the Bòrd works in partnership with other national organisations to promote Gaelic drama. Through the Gaelic Drama Network and in partnership with Creative Scotland, support was agreed for 8 new drama projects in Scotland and the Bòrd itself supported a further 10 drama projects.</p>	
<p>Daingneachadh gum bi pàirt cultarach aig a' Ghàidhlig ann an Geamachan a' Cho-fhlaitheis 2014 agus ann an Tilleadh Dhachaigh a dh'Alba.</p> <p>Make sure that Gaelic plays a cultural role in the Commonwealth Games 2014 and Homecoming Scotland.</p>	<p>Air a choileanadh: Tha am Bòrd air a bhith ag obair ann an co-bhonn le buidhnean eile gus Gàidhlig agus cultar na Gàidhlig a chur air adhart an lùib Geamaichean a' Cho-fhlaitheis agus Tilleadh Dhachaigh 2014. Tha seo air a bhith nas dùbhlanaich na bhathas an dùil agus tha tòrr obrach ri dhèanamh gus am bi Gàidhlig mar phàirt àbhaisteach ann an tachartasan mòra eadar-nàiseanta ann an Alba, leithid Geamaichean a' Cho-fhlaitheis.</p> <p>Completed: The Bòrd has worked in partnership with other organisations to promote Gaelic and Gaelic culture as part of the Commonwealth Games 2014 and Homecoming Scotland 2014. This has been more challenging than envisaged and more work is required to ensure that Gaelic is normalised within future major international events in Scotland, such as the Commonwealth Games.</p>	



Prìomh Chomharran Coileanaidh Key Performance Indicators	Toradh Outcome	31/03/14
<p>2.5.2 Dualchas &amp; Turasachd 2.5.2 Heritage &amp; Tourism</p>		
<p>Gealltanasan soilleir sna Planaichean Gàidhlig uile, dom buin a’ chùis, a thaobh “spèis co-ionann” do Ghàidhlig is Beurla a thaobh fiosrachaidh do luchd-turais air feadh Alba.</p> <p>Clear commitments in all Gaelic Language Plans, where applicable, with regard to “equal respect” for Gaelic and English when it comes to information for tourists in Scotland.</p>	<p>Air a choileanadh: Tha seo a’ tachairt gu nàdarra tro phròiseas nam planaichean reachdail. Tha dleastanasan cudromach air Bòrd a Gàidhlig a thaobh a bhith cumail sùil air na gealltanasan seo mar phàirt den phròiseas dearcnachaidh.</p> <p>Completed: This is being implemented through the Gaelic Language Plans process. Bòrd na Gàidhlig has important responsibilities with regard to the fulfilment of these commitments via the monitoring process.</p>	
<p>Dearbhadh gu bheil pàirt làidir aig cultar agus dualchas na Gàidhlig sa phrògram airson Tilleadh Dhachaigh a dh’Alba 2014, a’ gabhail a-steach margaideachd dhà-chànanach.</p> <p>Ensure that Gaelic culture and heritage will have an important role in the programme for Homecoming Scotland 2014, including bilingual marketing.</p>	<p>Air a choileanadh: Tha e follaiseachd gum bi Gàidhlig mar phàirt den phrògram Tilleadh Dhachaigh 2014, tro thachartasan mar am Mòd Nàiseanta Rioghail agus Tatù Innse Gall. Bidh am Bòrd a’ dèanamh sanasachd air na tachartasan Gàidhlig gu sònraichte tro Facebook is Twitter a’ Bhùird. Tha EventScotland a-nis air an riochdachadh air an fhòram NGAS.</p> <p>Completed: Gaelic will be part of the Homecoming Scotland 2014 programme, for example, through the Royal National Mod and the Hebrides Tattoo. The Bòrd will be promoting the Gaelic events primarily via the Bòrd’s Facebook and Twitter pages. EventScotland are now represented on the NGAS forum.</p>	
<p>2.6 Planadh Corpus 2.6 Corpus Planning</p>		
<p>A h-uile Plana Gàidhlig Reachdail a chaidh aontachadh ris ann an 2013/14 air cur romhpa feum a dhèanamh de Ghnàthachas Litreachaidh na Gàidhlig (GLG) agus den chompairteachas comhairleachaidh Ainmean Àite na h-Alba.</p> <p>Every Statutory Gaelic Language Plan which was approved in 2013/14 has agreed to use Gaelic Orthographic Conventions (GOC) and the Gaelic Place-names of Scotland advisory partnership.</p>	<p>Air a choileanadh: Tha seo a’ tachairt mar phàirt bhunaiteach de gach phlana reachdail a thèid aontachadh leis a’ Bhòrd.</p> <p>Completed: These are implemented as fundamental commitments in every statutory plan approved by the Bòrd.</p>	
<p>Aonta a stèidheachadh le Microsoft airson gum bi dearbhair Gàidhlig sa phasgan de phrògraman “Oifis” aca, le meadhan ann airson ùrachadh cunbhalach a bhios a rèir riaghailtean GLG.</p> <p>Agreement with Microsoft that a Gaelic spellchecker will form part of their Office suite of programmes, with the ability to update it regularly in line with GOC.</p>	<p>Air a choileanadh: Tha aonta foirmeil ann eadar Bòrd na Gàidhlig agus Microsoft. Chaidh stòr-data le còrr is 500,000 facal a chur gu Microsoft mar bhunait airson an dearbhair.</p> <p>Completed: Bòrd na Gàidhlig and Microsoft have entered into a formal agreement and a database of 500,000 words has been provided to Microsoft as the basis for a spellchecker package.</p>	

SEIRBHEISEAN CORPORRA  
CORPORATE SERVICES

Prìomh Chomharran Coileanaidh Key Performance Indicators	Toradh Outcome	31/03/14
<p>Gum bi na cinn-uidhe againn a rèir an Fhrèam Coileanaidh Nàiseanta 's a rèir na tha Riaghaltas na h-Alba an Dùil bho Bhuidhnean Poblach agus bidh na dleastanasan againn freagarrach a thaobh meud na buidhne.</p> <p>Our objectives will be aligned with the National Performance Framework and in line with Scottish Government Expectations for Public Bodies and responsibilities will be proportional to the size of the organisation.</p>	<p>Air a choileanadh: Tha plana aig a' Bhòrd airson pòsadh an cuid gnìomhan ris an Fhrèam Coileanaidh Nàiseanta agus bidh sin cuideachd a rèir na tha Riaghaltas na h-Alba an Dùil bho Bhuidhnean Poblach.</p> <p>Completed: The Bòrd has a plan which shows how they align their actions with the National Performance Framework and make sure that their actions are in line with Scottish Government Expectations for Public Bodies.</p>	
<p>Gum bi Poileasaidh ùr againn airson Rian air Clàran is Fiosrachadh.</p> <p>A new information and records management policy in place.</p>	<p>Air a choileanadh: Chaidh <b>Poileasaidh airson Rian air Clàran</b> is Fiosrachadh aontachadh leis a' Bhòrd anns an Ògmhios 2013. Chaidh <b>Plana airson Rian air Clàran</b> a chur chun an Neach-Gleidhidh Chlàran aig deireadh an Fhaoilich 2014.</p> <p>Completed: The Information and <b>Records Management Policy</b> was approved by the Board in June 2013. The <b>Records Management Plan</b> was submitted to the Keeper of Records at the end of January 2014.</p>	

# Dà Chànan = Iomadh Cothrom

[English + Gaelic = a Brighter Scotland]



## Sàr-mhath

Research shows that children educated through Gaelic are on par with or out-perform children educated in one language.



[www.gaidhlig.org.uk](http://www.gaidhlig.org.uk)



BÒRD NA  
GÀIDHLIG



# AITHISG AGUS CUNNTASAN

A' BHLIADHNA A CHRÌOCHNAICH AIR 31 MÀRT 2014

## REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2014



# Clàr-innse

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# AITHISG RO-INNLEACHDAIL STRATEGIC REPORT

## Ro-ràdh Introduction

Tha Bòrd na Gàidhlig a' foillseachadh na h-Aithisge Bliadhnaile agus nan Cunntasan Deireannach againn airson na bliadhna 1 Giblean 2013 gu 31 Màrt 2014. 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 Final Accounts for the year from 1 April 2013 to 31 March 2014. The accounts have been prepared in the 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 tha tro Mhinistearan cunntachail do Phàrlamaid na h-Alba, agus a chaidh a stèidheachadh fo Achd na Gàidhlig (Alba) 2005.

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

### PRÌOMH OBAIR

'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 a' Chairt Eòrpach airson Chànanan Roinneil no Mion-chànanan (5 Samhain 1992) a thaobh na Gàidhlig.

Bithear a' coileanadh nan dleasan a th' aig Bòrd na Gàidhlig fon Achd 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.

### PRINCIPAL ACTIVITIES

Bòrd na Gàidhlig's principal activities are:

- a) promoting, and facilitating the promotion of:
  - the use and understanding of the Gaelic language; and
  - Gaelic education and Gaelic culture,
- b) advising (either on request or when it thinks fit) the Scottish Ministers, Public Bodies and other persons exercising functions of a public nature on matters relating to the Gaelic language, Gaelic education and Gaelic culture,
- c) advising (on request) other persons on matters relating to the Gaelic language, Gaelic education and Gaelic culture,
- d) monitoring, and reporting to the Scottish Ministers on, the implementation of the European Charter for Regional or Minority Languages dated 5 November 1992 in relation to the Gaelic language.

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

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

# Coileanadh Ionmhasail Financial Performance

## SEALLADH FARSAING AIR A' BHLIADHNA

Tha Leabhran an Riaghaltais airson Aithisgean Ionmhasail (*FReM 2013/14*) 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 chithear 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 £37,000 mu choinneamh an Tabhartais-gus-Cuideachadh a fhuaras bho Riaghaltas na h-Alba, gus dèiligeadh ri fèicheanasan ionmhasail mar a bha iad rim pàigheadh tràth sa Ghiblean 2014. Bha fo-chosg ann fo na buidseatan a leanas: am Prìomh Thabhartas-gus-Cuideachadh (cosgaisean ruith) £6,000, Leasachaidhean Gàidhlig £19,000, agus Maoin Bhuileachaidh nam Planaichean Gàidhlig £12,000. Stèidhichte air cunntasan teachd-a-steach is caiteachais, b' e a' bhuil ionmhasail airson na bliadhna call iomlan luach £69,000. Tha an call ann ri linn atharraichean cunntasachd a rinneadh air na h-aithrisean ionmhasail nach eil a' buntainn ri sruthan airgid.

Bha na prìomh chosgaisean obrachaidh sa bhliadhna, stèidhichte air teachd-a-steach is caiteachas, ag èirigh bho Leasachaidhean Gàidhlig £2.629m (2013 £2.749m), Leasachaidhean Foghlaim £1.181m (2013 £1.158m), Leasachaidhean Corporra £0.055m (2013 £0.06m) agus am Plana Cànan Nàiseanta Gàidhlig £0.178m (2013 £0.223m).

Am measg nan suimeannan eile a chosg am Bòrd bha cìsean Buill a' Bhùird £0.063m (2013 - £0.067m), Cosgaisean Luchd-obrach £0.972m (2013 - £0.899m) agus Cosgaisean Ruith na h-Oifis £0.256m (2013 - £0.225m). B' e a' chosgais a thaobh call luach airson na bliadhna £0.019m (2013 - £0.027m).

Tha an aithris air an t-suidheachadh ionmhasail a' sealltainn fèicheanasan lom de £0.481m (2013 - fèicheanasan lom de £0.182m). Tha seo air obrachadh a-mach le bhith a' toirt air falbh a' challa ann an Cùl-stòr nam Peinseanan (£0.567m) (2013 (£0.337m)) bhon chòrr sa Chùl-stòr Choitcheann £0.085m (2013 - £0.155m). 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 28 airson a' phoileasaidh cunntasachd airson buidheann a tha cumail a' dol.

## OVERVIEW OF THE YEAR

The Government Financial Reporting Manual (*FReM 2013/14*) 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 £37,000 against the Scottish Government's Grant in Aid allocation, in order to meet financial liabilities as they fell due in early April 2014. The underspend consisted of : Core Grant in Aid (running costs) £6,000, Gaelic Development £19,000 and Gaelic Language Plans Implementation Fund £12,000. On an income and expenditure accounting basis the financial outcome for the year is an overall deficit of £69,000. This deficit arises as a result of accounting adjustments to the financial statements that do not involve the flow of cash.

On an income and expenditure basis the main operational costs incurred during the year related to Gaelic Development £2.629m (2013 £2.749m), Education Development £1.181m (2013 £1.158m), Corporate Development £0.055m (2013 £0.06m) and National Gaelic Language Plan £0.178m (2013 £0.223m).

Other expenditure by the Bòrd included Bòrd Member fees £0.063m (2013 - £0.067m), Staff Costs £0.972m (2013 - £0.899m) and Office Running Costs £0.256m (2013 - £0.225m). Depreciation charged in the year was £0.019m (2013 - £0.027m).

The statement of financial position shows net liabilities of £0.481m (2013 - net liabilities of £0.182m). This comprises the balance in the General Reserve £0.085m (2013 - £0.155m) less the deficit on the Pension Reserve (£0.567m) (2013 (£0.337m)). 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 28 for accounting policy on a going concern.



## PEINNSEANAN

Air 31 Màrt 2014, b' e am fèicheanas lom airson maoin nam peinnseanan, a rèir Inbhe Cunntasachd Eadar-nàiseanta 19 (IAS 19), £0.567m. Chaidh am fèicheanas seo ann an Cùl-stòr nam Peinnseanan an àirde £0.230m seach gun robh am meudachadh ann an uallaichean an sgeama ri linn sochairean, bho £1.656m gu £2.132m, nas motha na am meudachadh a chunnacas ann an luach cothromach so-mhaoin an sgeama bho £1.319m gu £1.566m. Chithear am poileasaidh cunntasachd airson na maoine seo ann an Nòta 1 airson nan cunntasan. Gheibhear fiosrachadh foillsichte a thaobh IAS 19 ann an nòta 12, agus gheibhear fiosrachadh eile mu pheinnseanan san Aithisg air Tuarastalan.

## 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 Choitcheinn san aithris air an t-suidheachadh ionmhasail. B' e an GIA a fhuaras am-bliadhna £5,154,000 (2013 - £5,156,000). 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 na Sgrìobhainn le Bun-fhrèam 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 2013-14 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.

## PENSION

At 31 March 2014 the net pension fund liability in terms of International Accounting Standard 19 (IAS 19) was £0.567m. This liability on the Pension Fund Reserve has increased by £0.230m due to the increase in the scheme's benefit obligation from £1.656m to £2.132m being greater than the increase in the fair value of scheme's assets from £1.319m to £1.566m. The accounting policy for this fund is given in note 1 to the accounts. IAS 19 disclosures are given in note 12, other pension information is given in the Remuneration Report.

## FUNDING

Treasury instructions to non-departmental public bodies are to show Grant-in-Aid as financing income that is taken straight to the General Fund in the statement of financial position. The GIA allocated for the year was £5,154,000 (2013 - £5,156,000). 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 Framework Document and the 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 2013-14 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 is to be delivered.

## Seilbhean Calpa na Bliadhna Capital Investments in Year

Chuir Bòrd na Gàidhlig £2,000 (2013 - cha deach sùim a chur an seilbh) an seilbh so-mhaoin shuidhichte sa bhliadhna seo.  
Bòrd na Gàidhlig invested £2,000 (2013- Nil) in fixed assets during the year.

	2014 £,000	2013 £,000	
Uidheamachd Choimpiutaireachd	2	0	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 (2013 – cha robh gin).

There have been no gifts or charitable donations made to Bòrd na Gàidhlig for the year (2013 – Nil).

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

Cha robh call ann, suimeannan sònraichte, no suimeannan air an dubhadh às rè na bliadhna (2013 – cha robh gin).

There were no losses, special payments, or write offs in the year (2013 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 (2013 – cha robh gin).

There were no personal data related incidents during the year (2013 Nil).

## Nòtaichean a thaobh Gin Gender Note

	Fireannaich 31 Màrt 2014 Males 31 March 2014	Boireannaich 31 Màrt 2014 Females 31 March 2013	Fireannaich 31 Màrt 2013 Males 31 March 2013	Boireannaich 31 Màrt 2013 Females 31 March 2014	
Buill a' Bhùird	3	3	6	4	Bòrd Members'
Àrd Luchd-stiùiridh*	1	0	1	0	Senior Management*
Luchd-obrach	9	16	6	17	Employees

\* Neach-obrach aig ìre àrd sheirbheisich chatharra no co-ionann ri sin. Tha an àireamh luchd-obrach a' gabhail a-steach luchd-obrach pàirt-thìde.

\* Member of staff at senior civil service level or equivalent. Employee numbers include part time staff.

## Luchd-obrach Dheth Tinn Sickness Absence

Bha daoine dheth tinn sa bhliadhna gu 31 Màrt 2014 airson 305 làithean (2013 – 250 latha), sin 6.1% (2013 – 5.11%) de na làithean a dh'fhaodadh daoine a bhith ag obair. Tha sin coltach ri gach neach-obrach a bhith dheth tinn 14.5 làithean gu cuibheasach thar na bliadhna (2013 - 11.8 làithean).

Sickness absence during the year to 31 March 2014 was 305 days (2013 – 250 days), representing 6.1% (2013 – 5.11%) of the total number of working days. This equates to an average number of days sickness per member of staff of 14.5 days (2013 - 11.8 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 2.5 latha (2013 – 3.3 latha).

It is a Bòrd na Gàidhlig practice to pay all suppliers no later than 30 working days from receipt of invoice in accordance with its policy, which is made known to the staff that handle payments to suppliers and is made known to suppliers on request. Bòrd na Gàidhlig meets the requirements laid down by Scottish Government in respect of payments to small companies, which stipulates a payment target no later than 10 days. The average time taken to pay creditors during the year was 2.5 days (2013 – 3.3 days).

## Targaidean Ionmhasail Financial Targets

Fhuair Bòrd na Gàidhlig Tabhartas-gus-Cuideachadh luach £5.154m airson 2013-14 (£5.156m 2012-13) agus sin air a roinn tarsainn a' bhuidseit.

Bòrd na Gàidhlig received a total Grant-in-Aid allocation for 2013-14 of £5.154m (£5.156m 2012-13) split across the budget.

Feumaidh Bòrd na Gàidhlig obair a rèir chrìochan ionmhasail a thèid a shuidheachadh le Ministearan na h-Alba airson na bliadhna. Ann an 2013-14 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 2013-14 the position was as follows:

	2013-14			
Tabhartas-gus-Cuideachadh	Na thachair Outturn £m	Aontaichte Allocation £m	Eadar- dhealachadh Variance £m	Grant-in-Aid
Prìomh Thabhartas-gus-Cuideachadh (cosgaisean ruith)	1.394	1.400	-0.006	Core Grant-in-Aid (running costs)
Maoineachadh airson Leasachaidhean Gàidhlig	2.595	2.616	-0.019	Funds for Gaelic development
Maoin Bhuileachaidh nam Planaichean Gàidhlig	1.128	1.140	-0.012	Gaelic Language Plans Implementation Fund
Iomlan	5.117	5.154	-0.037	Total

Tha an clàr gu h-àrd a' dèanamh aithris air fo-chosg de £37,000 air stèidh airgid mu choinneamh an Tabhartais-gus-Cuideachadh.

The above table reports an underspend of £37k on a cash basis against the Grant-in-Aid allocation.

Tabhartas-gus-Cuideachadh	2012-13			Grant-in-Aid
	Na thachair Outturn £m	Aontaichte Allocation £m	Eadar- dhealachadh Variance £m	
Priomh Thabhartas-gus-Cuideachadh (cosgaisean ruith)	1.401	1.400	0.001	Core Grant-in-Aid (running costs)
Maoineachadh airson Leasachaidhean Gàidhlig	2.636	2.616	0.020	Funds for Gaelic development
Maoin Bhuileachaidh nam Planaichean Gàidhlig	1.114	1.140	-0.026	Gaelic Language Act Implementation Fund
<b>Iomlan</b>	<b>5.151</b>	<b>5.156</b>	<b>-0.005</b>	<b>Total</b>

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.

## An Àrainneachd Environmental Matters

'S e prìomh dhleastanas Bhòrd na Gàidhlig a' Ghàidhlig a chur air adhart, agus tha sinn a' dèanamh ar dìchill ann an co-bhuinn ri Riaghaltas na h-Alba, muinntir na h-Alba agus na buidhnean Gàidhlig gus piseach a thoirt air cor a' chàinain. 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 Cunntachalachd (Alba) 2000, thèid luchd-sgrùdaidh Bhòrd na Gàidhlig fhastadh leis an Àrd-neach-sgrùdaidh. 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 (2012/13 - £12,000) airson nan seirbheisean sgrùdaidh reachdail a thug iad seachad sa bhliadhna ionmhais 2013/14.

Under the Public Finance and Accountability (Scotland) Act 2000, Bòrd na Gàidhlig's auditors are appointed by the Auditor General. 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 (2012/13 - £12,000) in respect of statutory audit services for the financial year 2013/14.

## 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 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 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  
12 Ògmhios 2014

John A MacKay  
Ceannard and Accountable Officer  
12 June 2014

# AITHISG NAN STIÙIRICHEAN DIRECTORS' REPORT

Tha Aithisg nan Stiùirichean a' dèanamh aithris air na prìomh atharraichean is leasachaidhean a thachair taobh a-staigh Bhòrd na Gàidhlig sa bhliadhna gu 31 Màrt 2014.

The Directors' Report sets the key aspects of the internal organisational change and development within Bòrd na Gàidhlig during the year to 31 March 2014.

## 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 seiminear an co-labhairtean.

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.

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 chithear sa Phlana Chorporra, agus ris na feumalachdan leasachaidh a th' aig gach neach-obrach fa leth.

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 Riaghailtean Achd na Co-ionannachd 2010 (Dleastanasan Sònraichte) (Alba) (na Riaghailtean), feumaidh Bòrd na Gàidhlig (am Bòrd) fios fhoillseachadh mun adhartas a nì e a thaobh a bhith dèanamh dleastanasan co-ionannachd na roinne poblach nan nì àbhaisteach don bhuidhinn agus a thaobh nam builean a stèidhich a' bhuidheann airson a h-uile dà bhliadhna, agus tha Bòrd na Gàidhlig air cur roimhe aithisg adhartais fhoillseachadh gach bliadhna.

Tha Bòrd na Gàidhlig air a bhith ag obair gus prògram de dh'iomairtean a thoirt gu buil gus co-ionannachd a dhèanamh àbhaisteach na obair, am measg nam prìomh iomairtean tha:

- Trèanadh air a thoirt do luchd-obrach
- Measadh air a dhèanamh air gach poileasaidh Sgiobachd a thaobh cùisean co-ionannachd
- Measadh laghail air a dhèanamh air cùmhnantan solarachaidh a thaobh cùisean co-ionannachd
- A' cur modhan-obrach an gnìomh gus co-ionannachd am measg luchd-obrach a sgrùdadh
- A' cur modhan-obrach an gnìomh gus co-ionannachd a sgrùdadh am measg dhaoine fa leth a gheibh maoinachadh bhon Bhòrd

Tha am Bòrd air na builean a leanas a stèidheachadh gus adhartas a dhèanamh ann a bhith libhrigeadh gach buil a tha air a mhìneachadh san aithisg iomlan:

### **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 poblach 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.

Iain A MacAoidh  
Ceannard agus an t-Oifigear Cunntachail  
12 Ògmhios 2014

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 every two years and Bòrd na Gàidhlig has committed to providing an annual update.

Bòrd na Gàidhlig has been working to deliver a programme of mainstreaming initiatives, the highlights of which are:

- Delivery of staff training
- Assessment of all HR policies for equality issues
- Legal assessment of procurement contracts for equality issues
- Implementation of procedures for monitoring equalities for staff
- Implementation of procedures for monitoring equalities for individuals receiving funding from the Bòrd

The Bòrd has set the following outcomes to work towards and progress with delivering each outcome as detailed in the full report:

### **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.

John A MacKay  
Ceannard and Accountable Officer  
12 June 2014



# Aithisg Air Tuarastalan Remuneration Report

## NEO-SGRÙDAICHTE

Tha Seona NicIllInnein na cathraiche air a' Chomataidh Tuarastail. Tha June Ghreumach agus Colla Dòmhnallach 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 Sgioba 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 dhleasan. 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

	2014 Iomlan Total £'000	2013 Iomlan Total £'000	
<b>Tuarastal Buill a' Bhùird</b>			<b>Remuneration of Bòrd Members</b>
Tuarastal / Cisean:			Remuneration / Fees:
Cathraiche – Iain Caimbeul	12	1	Cathraiche – Iain Campbell
Buill eile	51	65	Other members
	63	66	

## UNAUDITED

Shona MacLennan chairs the Remuneration Committee. The committee members are June Graham and Coll MacDonald.

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		
	2014	2013	
	£	£	
Iain Caimbeul	12,483	6,200	Iain Campbell
Ealasaid Nic an t-Saoir - Cathraiche Eadar-amail, gu 18 Màrt 2013	6,241	12,129	Elizabeth McAtear - Interim Cathraiche, until 18 March 2013
Cairistiona Allon	4,794	6,200	Christina Allon
Coinneach MacFhionghuin	4,794	6,200	Kenneth MacKinnon
Murchadh MacIllInnein	4,794	6,200	Murdo MacLennan
Iain MacLeòid	6,241	6,200	John MacLeod
June Ghreumach	6,241	5,683	June Graham
Colla Dòmhnallach	6,241	5,683	Coll MacDonald
Seona NicIllInnein	6,241	5,683	Shona MacLennan
Coinneach MacNeacail	4,676	5,683	Kenneth Nicolson
	62,746	65,861	






Chan fhaighear peinnean mar phàirt de bhallrachd a' Bhùird.

Bòrd member appointments are not pensionable.

**TUARASTAL A' CHATHRAICHE  
REMUNERATION OF CATHRAICHE**

	2014	2014	2013	2013	
	Tuarastal	Buannachdan Neo-ionmhasail	Tuarastal	Buannachdan Neo-ionmhasail	
	Salary	Benefits in Kind	Salary	Benefits in Kind	
	£'000	£'000	£'000	£'000	
<b>Cathraiche</b>					<b>Cathraiche</b>
Iain Caimbeul	10 – 15	0	5 - 10 (10 – 15 co-ionann ri bliadhna shlàin) (10 – 15 full year equivalent)	0	Iain Campbell

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

Ball den Sgioba Stiùiridh Management Team Member	2014	2014	2014	2014	2013	2013	2013	2013
	Tuarastal Salary £'000	Buannachdan Neo-ionmhasail (chun an £100 as fhaisge) Benefits in kind (to nearest £100)	Sochairean Peinnsein Pension benefits £'000	Iomlan Total £'000	Tuarastal Salary £'000	Buannachdan Neo-ionmhasail (chun an £100 as fhaisge) Benefits in kind (to nearest £100)	Sochairean Peinnsein Pension benefits £'000	Iomlan Total £'000
 Iain A MacAoidh (Ceannard) John A MacKay (Ceannard)	65 - 70	0	17	85 - 90	65 - 70	0	6	80 - 85
 Daibhidh Boag (Leasaiche Cànan Gàidhlig) David Boag (Head of Gaelic Usage)	55 - 60	0	16	75 - 80	55 - 60	0	5	60 - 65
 Alasdair MacFhionghuin (Leasaiche Ionmhais is Seirbheisean Corporra) Alasdair MacKinnon (Head of Finance and Corporate Affairs)	45 - 50	0	14	60 - 65	45 - 50	0	11	55 - 60
 Màiri NicIleMhaoil (Leasaiche Foghlaim & Ionnsachadh) Mary MacMillan (Head of Education & Learning)	45 - 50	0	19	65 - 70	45 - 50	0	236 Faicibh Nòta 1 See Note 1	280 - 285
 Steven MacIomhair (Manaidsear Corporra is Conaltraidh) Steven MacIver (Corporate & Communications Manager)	30 - 35	0	8	40 - 45	Faicibh Nòta 2 See Note 2	Faicibh Nòta 2 See Note 2	Faicibh Nòta 2 See Note 2	Faicibh Nòta 2 See Note 2

Nòta 1: Am measg nan sochairean peinnsein aig Màiri NicIleMhaoil ann an 2013 bha sochairean a choisinn i ann an obair aig buidheann eile.  
Note 1: Mairi MacMillan Pension benefits in 2013 included transfer-in during that year of benefits earned in a previous employment.

Nòta 2: Chaidh Steven MacIomhair na bhall den Sgioba Stiùiridh air 1 Giblean 2013.  
Note 2: Steven MacIver joined the Senior Management Team on 1 April 2013.

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 2013/14 £65,000 - £70,000 (2012/13 £65,000 - £70,000). Bha seo 2.4 uiread (2012/13 2.5) cho mòr ri tuarastal cuibheasach an luchd-obrach, a bha £28,510 (2012/13 - £27,207).

The banded remuneration of the highest-paid staff member (Ceannard) in Bòrd na Gàidhlig in financial year 2013/14 was £65k - £70k (2012/13 £65k - £70k). This was 2.4 times (2012/13 2.5) the median remuneration of the workforce, which was £28,510 (2012/13 - £27,207).

Ann an 2013/14 cha d'fhuair duine den luchd-obrach (cha d'fhuair duine ann 2012/13 nas motha) tuarastal a bha nas motha na fhuair an Ceannard. Bha tuarastalan aig daoine eadar £18,556 to £59,877 (2012/13 £19,480 to £57,055).

In 2013/14 Nil (2012/13 Nil) employees received remuneration in excess of the Ceannard. Remuneration ranged from £18,556 to £59,877 (2012/13 £19,480 to £57,055).

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 PHEINNSEANAN

Tha am Bòrd a' cur an sàs sgeama shochairan suidhichte mar bhuidhinn aig a bheil com-pàirt ann am Maoin Pheinnseanan Comhairle na Gàidhealtachd, agus tha stòras na maoin sin air a chumail ann am maoin fa leth fo stiùir urrasairean (nòta 12 airson nan aithrisean ionmhasail).

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

Chan eil còraichean peinnsein idir aig Buill a' Bhùird.

San Sgioba Stiùiridh airson na bliadhna gu 31 Màrt 2014 bha Iain Aonghas MacAoidh (an Ceannard agus an t-Oifigear Cunntachail), Alasdair MacFhionghuin (Leasaiche Ionmhais & Seirbheisean Corporra), Daibhidh Boag (Leasaiche Cànan Gàidhlig), Màiri NicIleMhaoil (Leasaiche Foghlaim is Ionnsachaidh) agus Steven MacIomhair (Manaidsear Corporra is Conaltraidh).

## 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 12 to the financial statements).

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

Bòrd Members do not have any pension entitlement.

The Senior Management Team in place during the year to 31 March 2014 comprised John A MacKay (Ceannard and Accountable Officer), Alasdair MacKinnon (Head of Finance and Corporate Affairs), David Boag (Head of Gaelic Usage), Mary MacMillan (Head of Education and Learning) and Steven MacIver (Corporate & Communications Manager).

Ball den Sgioba Stiùiridh	Luach nam Peinnseanan air 31/03/14 agus Caob Airgid Co-cheangailte	An dearbh mheudachadh sa Pheinnsean agus Caob Airgid Co-cheangailte a gheibhear aig Aois a' Pheinnsein	CETV air 31/03/14	CETV air 31/03/13	Dearbh mheudachadh sa CETV	Senior Management Team Member
	Bannan de £5,000	Bannan de £2,500	£'000	£'000	£'000	
	Accrued Pension as at 31/03/14 and Related Lump Sum Bandings of £5,000	Real Increase in Pension and Related Lump Sum at Pension Age Bandings of £2,500	CETV at 31/03/14	CETV at 31/03/13	Real Increase in CETV	
			£'000	£'000	£'000	
Iain A MacAoidh (Ceannard)	0 - 5	0 - 2.5	71	66	-2	John A MacKay (Ceannard)
Alasdair MacFhionghuin (Leasaiche Ionmhais & Seirbheisean Corporra)	0 - 5	0 - 2.5	39	28	7	Alasdair MacKinnon (Head of Finance & Corporate Affairs)
Daibhidh Boag (Leasaiche Cànan Gàidhlig)	0 - 5	0 - 2.5	39	28	6	David Boag (Head of Gaelic Usage)
Màiri NicIleMhaoil (Leasaiche Foghlaim agus Ionnsachaidh)	10 - 15	0 - 2.5	134	118	10	Mary MacMillan (Head of Education & Learning)
Steven MacIomhair (Manaidsear Corporra is Conaltraidh)	0 - 5	0 - 2.5	3	0	1	Steven MacIver (Corporate & Communications Manager)

## SOCHAIREAN CLUAINAIS

Airson buill a ghabh com-pàirt san sgeama pheinnsin air no às dèidh 1 Giblean 2009, bidh sochairean gan gleidheadh aig an ìre, aon seasgadamh pàirt den tuarastal air am faighear peinnsean airson gach bliadhna de dh'obair. Chan fhaigh iad caob airgid aig deireadh chùisean gun dad a dhèanamh, ge-tà faodaidh iad pàirt den pheinnsen 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 pheinnsin ron 1 Giblean 2009, bidh sochairean gan gleidheadh aig an ìre, aon ochdadamh pàirt den tuarastal air am faighear peinnsean airson gach bliadhna de dh'obair, còmhla ri caob airgid luach trì uiread a' pheinnsin airson na h-ùine a rinn iad seirbheis gu 31 Màrt 2009. Às dèidh sin, tha còir aca air sochairean air an aon stèidh agus a tha aig buill a ghabh com-pàirt san sgeama, air no às dèidh 1 Giblean 2009.

## LUACH AN AIRGID AIRSON PEINNSEAN A GHLUASAD

'S e th' ann an Luach an airgid airson peinnsean a ghluasad (CETV) luach àireamhaichte nan sochairean a tha ball air a ghleidheadh bho sgeama peinnsein suas gu àm sònraichte agus sin air a mheasadh le clèireach-urrais. 'S iad na sochairean a thèid a mheasadh, sochairean a' bhuill, agus peinnsean 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 peinnsein no rèiteachadh gus sochairean peinnsein a ghleidheadh ann an sgeama peinnsein 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 peinnsein 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 pheinnsin, chan e dìreach an t-seirbheis a nì iad mar phàirt den sgioba stiùiridh 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 peinnsein 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 pheinnsen ri linn atmhorachd.

Air aontachadh leis a' Bhòrd air 12 Ògmhios 2014.



A chuir làmh ris às leth a' Bhùird

**Iain A MacAoidh**  
Ceannard agus an t-Oifigear Cunntachail  
12 Ògmhios 2014

## RETIREMENT BENEFITS

For members joining the pension scheme on or after 1 April 2009, benefits accrue at the rate of one-sixtieth of pensionable salary for each year of service. 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 accrued benefits at the rate of 1/80th of pensionable salary for each year of service, together with a lump sum of three times the pension for the period of service to 31 March 2009. Thereafter they are entitled to benefits on the same basis as members joining on or after 1 April 2009.

## 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 12 June 2014.



Signed on behalf of the Bòrd

**John A MacKay**  
Ceannard and Accountable Officer  
12 June 2014

# 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'íarras 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 a' foillseachadh is a' mìneachadh 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 a 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 am Prìomh Oifigear Cunntachail aig Riaghaltas na h-Alba 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 uallach pearsanta air an Oifigear Chunntachail maoinean poblach a dhìon, agus iad a' dèanamh cinnteach gun tèid iomchaidheachd is cunbhalachd a chur an sàs nuair a thathar a' làimhseachadh nam maoinean poblach sin agus tha uallach orra airson obair làitheil agus stiùireadh a' Bhùird, agus nì iad 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 rian a chumail air cunnartan stèidhichte sa bhuidhinn gus co-dhùnaidhean a thaobh planadh ionmhasail agus planadh 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, gun cuirear an sàs poileasaidhean èifeachdach gus ar goireasan sgiobachd a stiùireadh.

Iain A MacAoidh

Ceannard agus an t-Oifigear Cunntachail  
12 Ògmhios 2014

The Principal Accountable Officer of the Scottish Government 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 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  
12 June 2014

# 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, is cumail rian is 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 fhèam riaghlaidh tha siostaman is pròiseasan, feallsanachd agus prionnsabalan a stiùireas agus a chumas rian air a' Bhòrd. Cuideachd san fhèam 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 2014 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 2014 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 gnìomhach 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 neo-dhreuchdail a' Bhùird air a' Bhòrd airson ceithir bliadhna, ach dh'fhaodadh nach bithear daonnan a' cumail ri seo gus dèanamh cinnteach gum bi leantachd 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 siostaman airson rian air cunnartan agus siostaman in-smachd èifeachdach agus planadh airson leantachd luchd-dreuchd 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 airson leantachd luchd-dreuchd 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 soirbheachadh.

## THE BÒRD

The Cathraiche leads the Board and the Ceannard leads the executive 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 four 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, awarding 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.

## 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 gu deireadh na Dùbhlachd 2013, agus an uair sin chaidh Colla Dòmhnallach a chur na dhreuchd. 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.

### 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 bliadhnail 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 Poileasaidh is Ionmhais

'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 Ealasaid Nic an t-Saoir na Cathraiche air a' Chomataidh seo; 's iad na Buill eile air a' Chomataidh seo Cathraichean na Comataidh Sgrùdaidh agus Comataidh Leasachadh na Gàidhlig 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 was chaired by Murdo MacLennan to the end of December 2013 and then by Coll MacDonald. 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.

### 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.

### Policy & Finance 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 Elizabeth McAtear; the other Committee Members are the Chairs of the Audit Committee, the Gaelic Development Committee and the Accountable Officer.











### Comataidh Leasachadh na Gàidhlig

Tha Comataidh Leasachadh na Gàidhlig a' dol an àite agus a' gabhail òs làimh dleasan na Comataidh Cleachdadh Gàidhlig agus na Comataidh Foghlaim is Ionnsachaidh a bh' ann roimhe. B' iad adhbhar nan comataidhean a chleachd a bhith ann: bha e an urra ris a' Chomataidh Cleachdadh Gàidhlig clàr-ama ullachadh, a chur an gnìomh agus a sgrùdadh airson nam Planaichean Gàidhlig aig na Buidhnean Poblach mar a thathar ag iarraidh fon Achd, agus bha 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. Bhiodh a' Chomataidh Foghlaim is Ionnsachaidh a' toirt taic is comhairle don sgioba Foghlaim air cùisean ro-innleachdail co-cheangailte ri foghlam is ionnsachadh na Gàidhlig. Bhiodh 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; bhiodh iad cuideachd a' stiùireadh cur an gnìomh na *Ro-innleachd Nàiseanta airson Foghlam Gàidhlig*. Tha Iain MacLeòid na Chathraiche airson Comataidh Leasachadh na Gàidhlig agus bidh iad a' coinneachadh co-dhiù trì tursan sa bhliadhna.

### Gaelic Development Committee

The Gaelic Development Committee replaces and has taken over the roles of the former Gaelic Usage and Education & Learning Committees. The roles of these former committees were; Gaelic Usage had the responsibility 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. Education & Learning supported and advised the Education team on strategic matters concerning Gaelic education and learning. The committee contributed to the preparation of advice and guidance on Gaelic education and learning for Bòrd na Gàidhlig and Scottish Ministers; and oversaw the implementation of the *National Gaelic Education Strategy*. The Gaelic Development Committee is chaired by John MacLeod and meets at least three times in each year.

## BALLRACHD A' BHUIRD IS CHOMATAIDHEAN AGUS LÀTHAIREACHD BÒRD AND COMMITTEE MEMBERSHIP AND ATTENDANCE

	Ball Member	Bòrd Bòrd	Sgrùdadh Audit	Tuarastal Remuneration	Poileasaidh is Ionmhas Policy & Finance	Foghlam & Ionnsachaidh Education & Learning	Cleachdadh Gàidhlig Gaelic Usage	Leasachadh na Gàidhlig Gaelic Development
	Iain Caimbeul Cathraiche Iain Campbell Cathraiche	6/6				1/1*		
	Cairistiona Allon (Leig i dhith a dreuchd air 6/1/2014) Christina Allon (Retired 6/1/2014)	3/4	1/1*	1/1				
	June Ghreumach June Graham	6/6	1/1*	2/2		2/2		2/2*
	Colla Dòmhnallach Coll MacDonald	6/6	3/3		1/1			
	Coinneach MacFhionghuin (Leig e dheth a dhreuchd air 6/1/2014) Kenneth MacKinnon (Retired 6/1/2014)	4/4				1/2	2/2	2/2
	Murchadh MacIllInnein (Leig e dheth a dhreuchd air 6/1/2014) Murdo MacLennan (Retired 6/1/2014)	5/5	3/3		1/1			
	Seona NicIllInnein Shona MacLennan	5/6	2/3	1/1			1/2	1/2
	Iain MacLeòid John MacLeod	5/6			1/1		2/2	2/2
	Ealasaid Nic an t-Saoir Elizabeth McAtear	6/6			1/1	1/1*	2/2	2/2
	Coinneach MacNeacail (Dh'fhàg e air 01/01/2014) Kenneth Nicolson (Resigned 01/01/2014)	2/4				1/2	1/2	1/2

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

\* Chaidh ballrachd nan comataidhean atharrachadh, mar sin tha na coinneamhan a bhuineas ris a' bhall seo a rèir sin.

(Number of meetings attended/Total number of meetings)

\* Committee personnel changed so result reflects the meetings applicable to this member.

## CATHRAICHE BHÒRD NA GÀIDHLIG

Tha an Cathraiche, Iain Caimbeul, 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 gnòthaichean 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 cinn-uidhe a stèidhich Ministearan na h-Alba dha.

## AN SGIOMA STIÙIRIDH 2013-14

Iain A MacAoidh (Ceannard)

Alasdair MacFhionghuin  
(Leasaiche Ionmhais & Seirbheisean Corporra)

Daibhidh Boag (Leasaiche Cànan Gàidhlig)

Màiri NicIlleMhaoil (Leasaiche Foghlaim & Ionnsachaidh)

Steven MacIomhair (Manaidsear Corporra is Conaltraidh)

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 agus nì iad an dìcheall 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 riatanasan Leabhran Ionmhais Poblach na h-Alba – ro-innleachd a chur an sàs airson riaghladh chunnartan a rèir nan stiùiridhean ionchaidh a dh'fhoillsicheas Ministearan na h-Alba.

Chithear mìneachadh gu h-ìosal air mar a thèid Rian a chumail air Cunnartan. Gus rian is smachd a chumail air cunnartan 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 Cunnartan anns gach plana no moladh subsainteach a thèid a chur air beulaibh a' Bhùird airson co-dhùnadh/aonta.

## THE CATHRAICHE OF BÒRD NA GÀIDHLIG

The Cathraiche, Iain Campbell, 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 Cathraiche 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.

## SENIOR MANAGEMENT TEAM 2013-14

John A MacKay (Ceannard)

Alasdair MacKinnon  
(Head of Finance & Corporate Affairs)

David Boag (Head of Gaelic Usage)

Mary MacMillan (Head of Education & Learning)

Steven MacIver (Corporate & Communications Manager)

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 strives to provide 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 Rian air Cunnartan agus an Clàrchunnartan 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 Rian air Cunnartan fìchte ann an stiùireadh coitcheann na buidhne;
- thèid an Clàrchunnartan 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 rian air cunnartan 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 Tèarainteachd Fiosrachaidh, agus tha Prìomh Shealbhadair Chunnartan a thaobh Fiosrachaidh againn gus rian a chumail air cunnartan do dh'fhiosrachadh. Cha robh turchairt ann a thaobh fiosrachaidh ann an 2013-14, (2012-13 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 Suimeannan Pàighte le Luchd-fìach, Bancadh, Pàigheadh Thabhartasan, Seirbheisean Co-roinnte, Aithrisean air Coileanadh na Buidhne, Planadh Gnothachais, Rian air Cunnartan agus air mar a thèid molaidhean sgrùdaidh a chaidh aontachadh roimhe a chur an gnìomh. 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 a chur ris na 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.

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

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 were no data related incidents in 2013-14, (2012-13 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 Creditor Payments, Banking, Grant Payments, Shared Services, Organisational Performance Reporting, Business Planning, Risk Management and on the implementation of previously agreed audit recommendations. 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.

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

- 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 2013/14 gu bheil "An Neach In-sgrùdaidh den bheachd, a rèir na h-obrach a rinn iad air feadh 2013/14, gu bheil frèam smachd freagarrach aig Bòrd na Gàidhlig sna siostaman air an do rinneadh sgrùdadh".

## 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 de cho buailteach agus a tha e gun tìg na cunnartan sin gu bith agus de 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 2014, 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.

## ATH-SGRÙDADH AIR ÈIFEACHD IN-SMACHD AGUS RIAN AIR CUNNARTAN

Mar an t-Oifigear Cunntachail, tha e an urra riumsa ath-sgrùdadh a dhèanamh air èifeachd an t-siostaim in-smachd agus modhan gus rian a chumail air cunnartan. 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 de cho èifeachdach agus a tha modhan gus rian a chumail air cunnartan.

- Control awareness amongst employees and appetite for implementing improvements

The opinion for year 2013/14 is that "On the basis of work undertaken during the year 2013/14, the Internal Auditor therefore considers that Bòrd na Gàidhlig has a satisfactory control framework in the systems reviewed".

## 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 2014, and up to the date of approval of the annual report and accounts, and accords with guidance from Scottish Ministers provided in the SPFM.

## REVIEW OF 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.

Air feadh na bliadhna chaidh na modhan riaghlaidh a leanas a chur an sàs:

- Chaidh sgrìobhainn le Bun-fhrèam airson Buidheann Phoblach Neo-roinneil Ghnìomhach aontachadh leis a' Mhinistear aig Riaghaltas na h-Alba le uallach airson na Gàidhlig. Tha an sgrìobhainn sin a' mìneachadh nam prìomh dhleastanasan is uallaichean a tha mar bhun-stèidh don chàirdeas againn le Riaghaltas na h-Alba.
- Gnàth-riaghailtean is bunaitean ùra airson a h-uile comataidh, nam measg Bunaitean airson an Sgioba Stiùiridh.
- Poileasaidh airson Rian air Clàran
- Plana gus Dèiligeadh ri Calldachd
- Modhan gus Dèiligeadh ri Gearanan
- Modhan gus sgrùdadh mar a chumar ri molaidhean bhon luchd in-sgrùdaidh is luchd-sgrùdaidh bhon taobh a-muigh

Faisg air deireadh na bliadhna ionmhais 2013/14, chaidh ro-innleachd ùr a dhealbh airson Rian air Cunnartan agus chaidh sin aontachadh aig a' chiad choinneimh den Bhòrd sa bhliadhna ionmhais 2014/15.

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 dleastanasan fo Achd na Gàidhlig (Alba) 2005.

## MODHAN-OBRACH 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 geàrr-chunntasan.

During the year the following governance arrangements were put in place:

- Executive Non-Departmental Public Body Framework document was approved by the Scottish Government Minister responsible for Gaelic. This document defines key roles and responsibilities which underpin our relationship with the Scottish Government.
- Standing Orders and new terms of reference for all committees, including a Terms of Reference for the Senior Management Team.
- Records Management Policy
- Disaster Recovery Plan
- Complaints Handling Procedure
- A procedure to monitor compliance with Internal and external audit recommendations

Towards the end of financial year 2013/14 a new Risk Management strategy was issued and approved at the first Bòrd meeting held in financial year 2014/15.

The Bòrd will review the system of internal control to ensure that this continues to provide assurances regarding its responsibilities in respect of the Gaelic Language (Scotland) Act 2005.

## CONFLICTS OF INTEREST PROCEDURES

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



## SAORSA AN FHIOSRACHAIDH

Mar bhuidhinn a tha faighinn maoineachadh 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 2013/14 fhuair Bòrd na Gàidhlig 13 (2012/13 – 26) iarrtasan fo Shaorsa an Fhiosrachaidh.

## CEISTEAN CUDROMACH A THAOBH RIAGHLAIDH

Cha robh gin a cheistean cudromach ann a thaobh riaghlaidh.

## CEISTEAN A THAOBH RIAGHLAIDH SAN ÙINE RI THIGHINN

Tha na prìomh dhùbhlanan a tha gu bhith romhainn a thaobh riaghlaidh co-cheangailte ri libhrigeadh bhùilean aig àm duilich a thaobh ionmhais agus nam measg bidh:

- A' barantachadh siostam aithris ùr airson stiùireadh ionmhasail
- A' cur an gnìomh prìomh eileamaidean a' Phlana Cànan Nàiseanta Ghàidhlig ùr
- 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 buadmhoire
- A' dèanamh cinnteach gu bheil structar luchd-obrach freagarrach againn airson gach buil a choileanadh
- A' dèanamh cinnteach gum faigh buill neo-dhreuchdail a' Bhùird 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 h-sgrùdaidhean air riaghladh ionmhasail nam buidhnean a gheibh maoineachadh bhuiann

Iain A MacAoidh  
Ceannard an t-Oifigear Cunntachail  
12 Ògmhios 2014

## FREEDOM OF INFORMATION

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 2013/14 Bòrd na Gàidhlig received 13 (2012/13 – 26) Freedom of Information enquiries.

## 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 of key elements of the National Gaelic Language Plan
- Continuing 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

John A Mackay  
Ceannard and Accountable Officer  
12 June 2014

## 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 2014 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 2013/14 (FReM 2013/14).

Thathar a' dèanamh na h-aithris seo dìreach do na daoine dha bheil i a rèir Achd an Ionmhais Phoblaich agus na Cunntachalachd (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-Oifigear 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 cuideachd 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 Cunntachalachd (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 ended 31 March 2014 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 2013/14 Government Financial Reporting Manual (the 2013/14 FReM).

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 125 of the Code of Audit Practice approved by the Auditor General for Scotland, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

## RESPECTIVE RESPONSIBILITIES OF ACCOUNTABLE OFFICER AND AUDITOR

As explained more fully in the Statement of the Accountable Officer's Responsibilities the Accountable Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and is also responsible for ensuring the regularity of expenditure and income. My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Auditor General for Scotland. Those standards require me to comply with the Auditing Practices Board's Ethical Standards for Auditors. I am also responsible for giving an opinion on the regularity of expenditure and income 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 foillseachaidheansnhaithrisean ionmhasailabheirdearbhachd 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 aithisg bhliadhnail feuch an robh nithean susbainteach sna h-aithrisean ionmhasail sgrùdaichte nach robh cunbhalach agus gus fiosrachadh sam bith a chomharrachadh far a bheil coltas ann gu bheil fiosrachadh ann a tha ceàrr, stèidhichte air an eòlas a fhuair mi bho bhith dèanamh an sgrùdaidh, no fiosrachadh nach eil ag aontachadh gu susbainteach ris an eòlas sin. Ma bheir mi air aire do mhì-aithris shusbainteach no nì a tha neo-chunbhalach no neo-riaghailteach, beachdaichidh mi air a' bhuaidh 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 2014 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 fon Achd;
- 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 2013/14; agus
- air an ullachadh a rèir riatanasan 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 and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements, irregularities, 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 2014 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 2013/14 FReM; and
- have been prepared in accordance with the requirements of the Gaelic Language (Scotland) Act 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 san Aithisg Ro-innleachdail is Aithisg nan Stiùirichean 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  
12 Ògmhios 2014

## 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 Strategic Report and Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

## MATTERS ON WHICH I AM REQUIRED TO REPORT BY EXCEPTION

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

- adequate accounting records have not been kept; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit; or
- the 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  
12 June 2014

# Aithris air Caiteachas Lom Iomlan

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2014

## Statement of Comprehensive Net Expenditure

For the Year Ended 31 March 2014

	Nòta	2014	2013 (Restated)	
	Note	2014	2013 (Ùraichte)	
		£	£	
<b>Caiteachas</b>				<b>Expenditure</b>
Cosgaisean Buill a' Bhùird is Luchd-obrach	4	1,047,137	1,011,106	Bòrd Members and Staff Costs
Caiteachas Obrachaidh	5	4,042,846	4,189,624	Operational Expenditure
Cosgaisean Obrachaidh Eile	6	421,500	457,255	Other Operating Costs
Cosgaisean Ionmhasail/ (Teachd-a-steach)	7	16,895	15,780	Finance Costs/ (Income)
Call Luach	8	19,108	27,122	Depreciation
		5,547,486	5,700,887	
<b>Teachd-a-steach</b>				<b>Income</b>
Teachd-a-steach eile	3	245,124	264,196	Other Income
		(5,302,362)	(5,436,691)	<b>Operating Deficit</b>
Cosgais obrachaidh lom ro mhaoineachadh bho Riaghaltas na h-Alba		(5,302,362)	5,436,691	Net operating cost before Scottish Government funding
Ath-thomhas air sochairan cluaineis suidhichte		(151,000)	74,000	Remeasurements of retirement benefit obligations

Fo riatanasan aithris IAS 19 chaidh cuid de dh'fhigearan an uiridh ath-aithris, cha toir sin buaidh air an Aithris air an t-Suidheachadh Ionmhasail mar a bha e air 31 Màrt 2013.

The reporting requirements of IAS 19 has resulted in some previous year's figures being restated, this has no impact on the Statement of Financial Position as at 31 March 2013.

Tha na poileasaidhean cunntasachd is nòtaichean air duilleagan 74 gu 97 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 74 to 97 form part of these accounts.

# Aithris air an t-Suidheachadh Ionmhasail Air 31 Màrt 2014

## Statement of Financial Position As at 31 March 2014

	Nòta Note	2014 2014 £	2013 2013 £	
<b>So-mhaoinean Neo-làithreach</b>				<b>Non-current assets</b>
Seilbh, uidheam is acfhainn	8	1,419	19,180	Property, plant and equipment
<b>So-mhaoinean neo-làithreach iomlan</b>		1,419	19,180	<b>Total non-current assets</b>
<b>So-mhaoinean làithreach</b>				<b>Current Assets</b>
Malairt is nithean eile a gheibhear	9	25,275	125,208	Trade and other receivables
Airgead is nithean co-ionann	10	88,477	51,182	Cash and cash equivalents
<b>So-mhaoinean làithreach iomlan</b>		113,752	176,390	<b>Total current assets</b>
<b>So-mhaoinean iomlan</b>		115,171	195,570	<b>Total Assets</b>
<b>Fèicheanasan Làithreach</b>				<b>Current Liabilities</b>
Malairt is nithean eile a phàighear	11	29,704	40,741	Trade and other payables
<b>Fèicheanasan làithreach iomlan</b>		29,704	40,741	<b>Total current liabilities</b>
<b>Thoir fèicheanasan làithreach air falbh bho sho-mhaoinean iomlan</b>		85,467	154,829	<b>Total assets less current liabilities</b>
<b>Fèicheanasan Neo-làithreach</b>				<b>Non-current Liabilities</b>
Fèicheanas Lom an Sgeama Pheinnsin	12	(567,000)	(337,000)	Net Pension Fund Liability
<b>Fèicheanasan Neo-làithreach Lom</b>		(567,000)	(337,000)	<b>Total non-current liabilities</b>
<b>Thoir fèicheanasan làithreach air falbh bho sho-mhaoinean iomlan</b>		<u>(481,533)</u>	<u>(182,171)</u>	<b>Total Assets less Current liabilities</b>
<b>Cuibhreann an luchd-pàighidh chisean</b>				<b>Taxpayers' equity</b>
Maoin Choitcheann		85,467	154,829	General Reserve
Cùl-stòr nam Peinnsenan		(567,000)	(337,000)	Pension Reserve
<b>Cuibhreann iomlan an luchd-pàighidh chisean</b>		<u>(481,533)</u>	<u>(182,171)</u>	<b>Total taxpayers' equity</b>

Chaidh na h-aithrisean ionmhasail seo aontachadh le Bòrd na Gàidhlig air 12 Ògmhios 2014 agus thug an t-Oifigear Cunntachail aonta seachad air an aon latha airson am foillseachadh.

The Bòrd approved these financial statements on 12 June 2014 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  
12 Ògmhios 2014

Signed on behalf of Bòrd na Gàidhlig  
John A MacKay  
Accountable Officer  
12 June 2014

Tha na poileasaidhean cunntasachd is nòtaichean air duilleagan 74 gu 97 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 74 to 97 form part of these accounts.

# Aithris air Sruthan Airgid Air 31 Màrt 2014

## Statement of Cash Flows As at 31 March 2014

	Nòta	2014	2013 (Restated)	
	Note	2014	2013 (Ùraichte)	
		£	£	
<b>Sruthan airgid bho gnìomhan obrachaidh</b>				<b>Cash flows from operating activities</b>
Easbaidh obrachaidh		(5,302,362)	(5,436,691)	Operating deficit
<i>Atharraichean airson nithean neo-airgeadais</i>				<i>Adjustments for non-cash items</i>
Call luach air so-mhaoinean susbainteach suidhichte	8	19,108	27,122	Depreciation on tangible fixed assets
Call le faighinn cuidhteas so-mhaoinean suidhichte	6	267	6,249	Loss on disposal of fixed assets
Còrr a thaobh chosgaisean seirbheis làithreach thar dhearbh shuimeannan pàighte do pheinnean		62,000	42,000	Excess of current service costs over actual pension contributions
Peinnean - Cosgaisean Ionmhais Lom	7	17,000	16,000	Pension - Net Finance Costs
<i>Glusadan ann an calpa gnìomhach</i>				<i>Movements in working capital</i>
(Meudachadh)/Lùghdachadh sna Nithean a Gheibhear		99,933	153,467	(Increase)/Decrease in Receivables
(Lùghdachadh)/Meudachadh sna Nithean a Phàighear		(11,037)	839	(Decrease)/Increase in Payables
<b>Sruth airgid lom bho gnìomhan obrachaidh</b>		<b>(5,115,091)</b>	<b>(5,191,014)</b>	<b>Net cash outflow from operating activities</b>
<b>Sruthan airgid bho gnìomhachd seilbhe</b>				<b>Cash flows from investing activities</b>
A' ceannach so-mhaoinean susbainteach	8	(1,614)	0	Purchase of tangible assets
<b>Sruthan airgid lom bho gnìomhachd seilbhe</b>		<b>(1,614)</b>	<b>0</b>	<b>Net cash outflow from investing activities</b>
<b>Sruthan airgid bho gnìomhan maoinachaidh</b>				<b>Cash flows from financing activities</b>
Maoineachadh bho Riaghaltas na h-Alba airson na bliadhna		5,154,000	5,156,000	Scottish Government funding for year
<b>Maoineachadh airgid bho Riaghaltas na h-Alba</b>		<b>5,154,000</b>	<b>5,156,000</b>	<b>Scottish Government cash funding for year</b>
<b>Meudachadh /(lùghdachadh) lom ann an airgead is suimeannan co-ionann ri airgead</b>		<b>37,295</b>	<b>(35,014)</b>	<b>Net increase/(decrease) in cash and cash equivalents</b>
Airgead is suimeannan co-ionann aig toiseach na bliadhna	10	51,182	86,196	Cash and cash equivalents at start of year
Airgead is suimeannan co-ionann aig deireadh na bliadhna	10	88,477	51,182	Cash and cash equivalents at end of year
<b>Atharrachadh lom ann an cothromachaidhean airson airgid is suimeannan co-ionann ri airgead</b>		<b>37,295</b>	<b>(35,014)</b>	<b>Net change in cash and cash equivalent balances</b>

Tha na poileasaidhean cunntasachd is nòtaichean air duilleagan 74 gu 97 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 74 to 97 form part of these accounts.

# Aithris air Atharraichean ann an Earrainnean Luchd-pàighidh Chìsean

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2014

## Statement of Changes in Taxpayers' Equity

For the Year Ended 31 March 2014

	Nòta Note	Cùl-stòr Coitcheann General Reserve £	Cùl-stòr Maoin nam Peinneanan Pension Fund Reserve £	Iomlan Total £	
<b>Cothromachadh air 31 Màrt 2013</b>		154,829	(337,000)	(182,171)	<b>Balance at 31 March 2013</b>
Caiteachas Lom an Sgeama Pheinnsein					Net Pension Scheme Expenditure
Glusad gu fèicheanasan peinnsein	12	62,000	(62,000)	0	Transfer to pension liabilities
Peinneanan - Cosgaisean Ionmhais Lom	7	17,000	(17,000)	0	Pensions - Net Finance Costs
Ath-thomhas air uallaichean a thaobh sochairean cluaineis	12	0	(151,000)	(151,000)	Remeasurements of retirement benefit obligations
Easbhaidh obrachaidh		(5,302,362)	0	(5,302,362)	Operating deficit
<b>Teachd-a-steach is cosgais aithnichte iomlan airson 2012-13</b>		<b>(5,068,533)</b>	<b>(567,000)</b>	<b>(5,635,533)</b>	<b>Total recognised income and expense for 2012-13</b>
Maoineachadh bho Riaghaltas na h-Alba	2	5,154,000	0	5,154,000	Funding from Scottish Government
<b>Cothromachadh air 31 Màrt 2014</b>		<b>85,467</b>	<b>(567,000)</b>	<b>(481,533)</b>	<b>Balance at 31 March 2014</b>

Tha na poileasaidhean cunntasachd is nòtaichean air duilleagan 74 gu 97 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 74 to 97 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 Note	Cùl-stòr Coitcheann General Reserve £	Cùl-stòr Maoin nam Peinneanan Pension Fund Reserve £	Iomlan Total £	
<b>Cothromachadh air 31 Màrt 2012</b>		377,520	(353,000)	24,520	<b>Balance at 31 March 2012</b>
Caiteachas Lom an Sgeama Pheinnsein		0	0	0	Net Pension Scheme Expenditure
Glusad gu fèicheanasan peinnsein	12	42,000	(42,000)	0	Transfer to pension liabilities
Ath-thomhas air uallaichean a thaobh sochairean cluaineis (sùm bho 2013 air a h-ath-aithris)	12	0	74,000	74,000	Remeasurements of retirement benefit obligations (2013 amount restated)
Peinneanan - Cosgaisean Ionmhais Lom (sùm bho 2013 air a h-ath-aithris)	7	16,000	(16,000)	0	Pensions - Net Finance Costs (2013 amount restated)
Cosgais obrachaidh lom airson na bliadhna		(5,436,691)	0	(5,436,691)	Net operating cost for the year
<b>Teachd-a-steach is cosgais aithnichte iomlan airson 2011-12</b>		<b>(5,001,171)</b>	<b>(337,000)</b>	<b>(5,338,171)</b>	<b>Total recognised income and expense for 2011-12</b>
Maoineachadh bho Riaghaltas na h-Alba	2	5,156,000	0	5,156,000	Funding from Scottish Government
<b>Cothromachadh air 31 Màrt 2013</b>		<b>154,829</b>	<b>(337,000)</b>	<b>(182,171)</b>	<b>Balance at 31 March 2013</b>

Tha na poileasaidhean cunntasachd is nòtaichean air duilleagan 74 gu 97 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 74 to 97 form part of these accounts.

# Nòtaichean airson nan Cunntasan

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2014

## Notes to the Accounts

For the Year Ended 31 March 2014

### 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 2013-14 (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 sin mar chaiteachas teachd-a-steach.

(2) Call Luach

Bithear a' comharrachadh call luach air gach so-mhaoin neo-làithreach shusbainteach air stèidh loidhne dìrich. 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 HM Treasury's 2013-14 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 ghniomhachd 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.

## AIRGEAD AGUS SUIMEANNAN CO-IONANN RI AIRGEAD

'S e a th' ann an airgead agus suimeannan co-ionann ri airgead san aithris air an t-suidheachadh ionmhasail, an t-airgead a tha sa bhanca agus ri làimh.

## CASH AND CASH EQUIVALENTS

Cash and cash equivalents in the statement of financial position comprise cash at bank and on hand.

## 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 chùmhnanntan màil obrachaidh fo chaiteachas ann an suimeannan co-ionann thar ùine a' chùmhnannt.

## 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 2014 a thoirt a-staigh don Aithris air Teachd-a-steach lomlan às bith cuin a fhuaras/gheibhear iad.

## SUIMEANNAN MALAIRTEACH A PHÀIGHEAR

Chaidh gach sùim shusbainteach a bha ri phàigheadh air 31 Màrt 2014 a thoirt a-staigh don Aithris air Teachd-a-steach lomlan 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 2014.

## PEINNSEANAN

Tha plana peinnein suidhichte air a chur air dòigh le Comhairle na Gàidhealtachd do luchd-obrach Bhòrd na Gàidhlig. Airson an sgeama pheinnein air a bheil aithris ann an nòta 12, thathar a' comharrachadh an eadar-dhealachaidh eadar luach cothromach nan so-mhaoinean agus luach làithreach nan uallaichean airson sochairean suidhichte mar sho-mhaoin no fèicheanas san aithris air an t-suidheachadh ionmhasail. Bithear ag obrachadh a-mach dè na h-uallaichean a th' ann a thaobh shochairean suidhichte le bhith cleachdadh a' mhodh far an dèanar ro-thomhas air na h-aonadan creideis.

Bithear a' comharrachadh nan cosgaisean seirbheis a dh'èirich bho bhith toirt sochairean cluaineis do luchd-obrach rè na bliadhna, còmhla ri cosgaisean sam bith a dh'èirich bho shochairean co-cheangailte ri seirbheis a rinneadh roimhe, mu choinneamh cosgaisean obrachaidh na bliadhna.

Nochdar creideas, a' riochdachadh nan toraidhean a thathar an dùil a gheibhear bho sho-mhaoinean an sgeama chluaineis thar na bliadhna, fo teachd-a-steach maoin eachaidh. Tha seo stèidhichte air luach margaidh so-mhaoin an sgeama aig toiseach na bliadhna. Thèid atharrachadh a dhèanamh cuideachd air teachd-a-steach maoin eachaidh, agus sin a' sealltainn a' mheudachaidh ris a bheilear an dùil ann am fèicheanasan sgeama nan sochairean cluaineis rè na bliadhna. Tha seo ag èirigh bho mar a tha bliadhna nas lugha ann gus am feumar fèicheanasan an sgeama a phàigheadh.

Bithear a' nochdadh bhuannachdan is call, a tha a rèir na thomhais clèireach-urrais, sa bhad san aithris air caiteachas lomlan lom.

## IONNSRAMAIDEAN IONMHASAIL

'S e Riaghaltas na h-Alba as motha a tha maoin eachaidh 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 RECEIVABLES

All material amounts due at 31 March 2014 have been brought into the Statement of Comprehensive Income irrespective of when the actual receipts were received.

## TRADE PAYABLES

All material amounts outstanding as at 31 March 2014 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 2014.

## PENSIONS

A defined benefit pension plan is in place with Highland Council for Bòrd na Gàidhlig employees. For this pension scheme reported in note 12, the difference between the fair value of the assets and the present value of the defined benefit obligation is recognised as an asset or liability in the statement of financial position. The defined benefit obligation is actuarially calculated using the projected unit credit method.

The service cost of providing retirement benefits to employees during the year, together with the cost of any benefits relating to past service, is charged to other operating costs in the year.

A credit representing the expected return on the assets of the retirement scheme during the year is included within finance income. This is based on the market value of the asset of the scheme at the start of the year. A charge is also made within finance income representing the expected increase in the liabilities of the retirement benefit scheme during the year. This arises from the liabilities of the scheme being one year closer to payment.

Actuarial gains and losses are recognised immediately in the statement of comprehensive net expenditure.

## 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 IAS19 agus nan cois tha luachadh le clèireach-urrais air fèicheanasan an sgeama pheinsein mar a tha air a mhìneachadh ann an nòta 12 airson nan cunntasan. Mar phàirt de seo tha fèicheanasan a dh'fheumar a phàigheadh sna bliadhnaichean air thoiseach oirnn mar fèicheanasan peinnsein a tha ag èirigh bho Bhòrd na Gàidhlig a bhith cumail ri IAS 19. Tha Steven Scott bho Hymans Robertson LLP, an clèireach-urrais airson an sgeama pheinsein, air obrachadh a-mach dè na fèicheanasan a th' ann fo IAS 19. Nì an clèireach-urrais ath-sgrùdadh air stèidh maoineachaidh an sgeama pheinsein 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 peinnseanan airson na bliadhna gu 31 Màrt 2014, tha an clèireach-urrais air gabhail ris gum bi luchd-obrach a' cumail orra a' cosnadh shochairan ùra a rèir nan riaghailtean mar a tha iad an-dràsta agus gum bi an uiread pàighidh air a bheilear a' cosnadh peinnsean 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 pheinsein '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 Ionnsachaidh 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 POILEASAIIDHEAN 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 12 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. Steven Scott of Hymans Robertson LLP, 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 2014, the actuary has assumed employees continue to earn new benefits in line with the regulations as they currently stand and that the pensionable payroll remains stable with new entrants replacing leavers.

To the extent that the pension deficit is not met from the Bòrd's other sources of income it may only be met by future grants or Grant-in-Aid from its sponsor division, the Scottish Government Learning Directorate. This is because, under the normal conventions applying to parliamentary control over income and expenditure, such grants may not be paid in advance of need.

The Bòrd has no reason to believe that the department's future sponsorship and future Ministerial approval will not be forthcoming or will only provide a reduced support to Bòrd na Gàidhlig. Given the above it has accordingly been considered appropriate to adopt a going concern basis for the preparation of these financial statements.

## REVIEW OF ACCOUNTING POLICIES

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

## CHANGES IN ESTIMATION TECHNIQUES

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

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

	2014 £	2013 £	
Tabhartas iomlan gus Cuideachadh a fhuaras comharraichte fon Chùl-stòr Choitcheann san Aithris air an t-Suidheachadh Ionmhasail	5,154,000	5,156,000	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. Dh'fhaodadh an uair sin gun tèid am figear 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

	2014 £	2013 £	
Riaghaltas na h-Alba - Fios is Freagairt	21,000	0	Scottish Government - Fios is Freagairt
Riaghaltas na h-Alba - Thig Gam Theagasg	20,000	0	Scottish Government - Thig Gam Theagasg
Riaghaltas na h-Alba - Leasachaidhean Thràth-bhliadhnaichean	0	30,000	Scottish Government - Development of Early Years
Riaghaltas na h-Alba - Feuman Taice a Bharrachd	0	20,000	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	32,849	17,500	Creative Scotland - National Gaelic Arts Strategy
Comann nam Pàrant - maoineachadh do na Tràth-bhliadhnaichean	101,975	83,696	Comann nam Pàrant Nàiseanta - Early Years' funding
Leasachadh Sgilean na h-Alba - maoineachadh Ùlpan	35,500	88,000	Skills Development Scotland - Ùlpan funding
Còrr bho thoraidhean bho sho-mhaoinean peinnsein thar riadh	0	3,000	Excess of return on pension assets over interest
Comunn na Gàidhlig - Sgeamaichean Luchd-ceuma	4,800	0	Comunn na Gàidhlig Graduate Development
Coimisean na Coilltearachd	4,000	0	Forestry Commission
	<u>245,124</u>	<u>267,196</u>	

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

Geàrr-iomradh	2014 £	2013 £	Summary
Buill a' Bhùird	63,407	67,029	Bòrd Members
Luchd-obrach	972,147	899,545	Staff
Luchd-obrach sealach	11,583	44,532	Agency staff
	<u>1,047,137</u>	<u>1,011,106</u>	
Buill a' Bhùird - faicibh an Aithris air Tuarastalan	£	£	Bòrd Members - see Remuneration Report
Cisean	62,746	66,322	Fees
Cosgaisean airson Sochairean Sòisealta	661	707	Social Security Costs
	<u>63,407</u>	<u>67,029</u>	
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	725,350	681,980	Salaries
Cosgaisean Sochairean Sòisealta	58,157	54,552	Social Security Costs
Cosgaisean Peinnsein	188,640	163,013	Pension Costs
	<u>972,147</u>	<u>899,545</u>	
	2014 £	2013 £	
Luchd-obrach sealach			Agency Staff
A' dèanamh obair luchd-obrach stèidhichte	<u>11,583</u>	<u>44,532</u>	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	5	4	Senior management
Luchd-obrach Rianachd & Taice	16	19	Administrative & support staff
lomlan	<u>21</u>	<u>23</u>	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 mìneachaidhean a thoirt seachad mu eileamaidean air an gabhadh aithris a dhèanamh.

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 prìonnsabalan a tha gu math aithnichte a thaobh planadh cànan agus gabhadh caiteachas obrachaidh a roinn mu choinneimh nam prìonnsabalan sin.

#### 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.

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.

	2014	2013	
	£	£	
Leasachaidhean Gàidhlig	2,628,521	2,748,542	Gaelic Development
Leasachaidhean Foghlaim	1,181,043	1,157,763	Educational Development
Leasachaidhean Corporra	54,935	60,428	Corporate Development
Leasachaidhean NGLP	178,347	222,891	NGLP Development
	<u>4,042,846</u>	<u>4,189,624</u>	

## 6. COSGAISEAN OBRACHAIDH EILE OTHER OPERATING COSTS

	2014	2013	
	£	£	
Cosgaisean a' Bhùird is Luchd-obrach (gun chosgaisean Thuarastalan)	112,281	133,823	Bòrd and Staff Costs (excluding Salary costs)
Cosgaisean Ruith na h-Oifis	256,354	224,984	Office Running Costs
PR & Margaidheachd	11,961	7,258	PR & Marketing
Cosgaisean ri linn obair chàraidh air an t-seann oifis	0	42,488	Dilapidations costs for former office
Call le bhith faighinn cuidhteas so-mhaoinean suidhichte	267	6,249	Loss on disposal of fixed assets
Cisean Proifeiseanta	40,637	42,453	Professional Fees
	<u>421,500</u>	<u>457,255</u>	

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

The following expenditure is included in  
the above costs:

Cisean Sgrùdaidh (sgrùdadh bhon taobh a-muigh)	12,000	12,000	Audit Fees (external audit)
Call Luach	19,108	27,122	Depreciation
Cùmhnantan Màil Obrachaidh mar phàirt de chosgaisean ruith na h-oifis			Operating Lease Rentals included in office running costs
- fearann is toglaichean	0	58,503	- land and buildings
- carbadan is uidheamachd oifis	0	3,242	- vehicles and office equipment

## 7. IONMHAS (TEACHD-A-STEACH)/COSGAIS FINANCE (INCOME)/COSTS

	2014	2013	
	£	£	
Cosgaisean riadh banca/(Teachd-a-steach)	(105)	(220)	Bank interest costs/(Income)
Cosgais ionmhasail lom nam peinnsean/ (Teachd-a-steach) (faicibh nòta 12)	17,000	16,000	Pension net finance cost/(Income) (see note 12)
Cosgaisean ionmhasail lom/(Teachd-a-steach)	<u>16,895</u>	<u>15,780</u>	Net finance costs/(Income)



## 8. SEILBH, UIDHEAM IS ACFHAINN PROPERTY, PLANT AND EQUIPMENT

	Uidheamachd Oifis Office Equipment £	Uidheam & Àirneis Fixtures & Fittings £	Uidheamachd Coimpiutaireachd Computer Equipment £	Iomlan Total £	
Cosgaisean					Cost
Air 1 Giblean 2013	8,737	16,690	66,315	91,742	At 1 April 2013
Nithean a chuireadh ris	0	0	1,614	1,614	Additions
Cuidhteasan	(2,317)	(1,726)	(9,545)	(13,588)	Disposals
Air 31 Màrt 2014	6,420	14,964	58,384	79,768	At 31 March 2014
Call Luach					Depreciation
Air 1 Giblean 2013	6,235	12,410	53,917	72,562	At 1 April 2013
Ri chomharrachadh sa bhliadhna	2,005	4,172	12,931	19,108	Provided in Year
Co-cheangailte ri Cuidhteasan	(2,158)	(1,618)	(9,545)	(13,321)	Relating to Disposals
Air 31 Màrt 2014	6,082	14,964	57,303	78,349	At 31 March 2014
Luach Leabhair Lom					Net Book Value
Air 31 Màrt 2014	338	0	1,081	1,419	At 31 March 2014
Luach Leabhair Lom					Net Book Value
Air 1 Giblean 2013	2,502	4,280	12,398	19,180	At 1 April 2013

## 9. MALAIRT IS NITHEAN EILE A GHEIBHEAR TRADE AND OTHER RECEIVABLES

	2014 £	2013 £	
Tabhartasan pàighte ro-làimhe	0	13,060	Grants paid in advance
Nithean a gheibhear	25,275	112,148	Other Receivables
	25,275	125,208	
Mion-sgrùdadh air Malairt is nithean eile a gheibhear:	£	£	Analysis of Trade and other receivables:
Buidhnean àrd-riaghaltais eile	0	2500	Other central government bodies
Ùghdarrasan Ionadail	0	2960	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	25,275	119,748	Bodies external to government
	25,275	125,208	

## 10. AIRGEAD IS SUIMEANNAN CO-IONANN RI AIRGEAD CASH AND CASH EQUIVALENTS

	2014 £	2013 £	
Cothromachadh air 1 Giblean 2013	51,182	86,196	Balance at 1 April 2013
An t-atharrachadh lom ann an suimeannan airgid is suimeannan co-ionann ri airgead	37,295	(35,014)	Net change in cash and cash equivalent balances
Cothromachadh air 31 Màrt 2014	<u>88,477</u>	<u>51,182</u>	Balance at 31 March 2014
B' iad na suimeannan a leanas a bh' againn air 31 Màrt 2014:			
	£	£	The following balances at 31 March 2014 were held:
Cunntas Banca Làitheil	88,394	46,077	Bank current account
Cunntas Banca Tasgaidh	0	5,000	Bank deposit account
Airgead làimhe	83	105	Petty cash
	<u>88,477</u>	<u>51,182</u>	

Tha an t-sùim sa bhanca aig banca coimeirsealta.  
Balance at bank with a commercial bank.

## 11. MALAIRT IS NITHEAN EILE A PHÀIGHEAR TRADE AND OTHER PAYABLES

	2014 £	2013 £	
Nithean malairt rim pàigheadh	2,351	2,994	Trade Payables
Nithean cruinnichte	27,353	37,747	Accruals
	<u>29,704</u>	<u>40,741</u>	
Mion-sgrùdadh air Malairt is nithean eile rim pàigheadh			
	£	£	Analysis of Trade and other payables
Buidhnean àrd-riaghaltais eile	191	630	Other central government bodies
Ùghdarrasan Ionadail	420	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	29,093	40,111	Bodies external to government
	<u>29,704</u>	<u>40,741</u>	

## 12. GEALLAIDHEAN A THAOBH PHEINNSEANAN

Tha ballrachd aig Bòrd na Gàidhlig ann an Sgeama Peinnein Comhairle na Gàidhealtachd. 'S e sgeama reachdail Riaghaltais Ionadail le sochairean suidhichte a th' ann. Tha e air a ruith a rèir Riaghailtean Sgeama Peinnein an Riaghaltais Ionadail (Sochairean, Ballrachd is Suimeannan Pàighte) (Alba) 2008, Riaghailtean Sgeama Peinnein an Riaghaltais Ionadail (Rianachd) (Alba) 2008 agus a rèir an Sgeama Riaghaltais Ionadail (Cumhachan Eadar-amail) (Alba) 2008. Bheir e buaidh air a' chùmhnannt aig daoine gus Dàrna Peinnein Stàite fhaotainn.

### DÀTA

Figearan aig an fhastaiche a thaobh ballrachd

### DATA

Employer membership statistics

	Cia mhead		Tuarastalan/Peinneanan Iomlan £'000		Aois	
	Number		Total Salaries/Pensions £'000		Average Age**	
	31.12.13	31.3.11	31.12.13	31.3.13	31.3.13	
Buill – a' pàigheadh	25	15	716	479	52	Actives
Buill – nach eil a-nis a' pàigheadh	12	8	*	7	42	Deferred Pensioners
Luchd-peinnein	1	1	*	17	63	Pensioners

\*Chan eil figearan rim faotainn an-dràsta airson nam peinneanan do bheil daoine a' pàigheadh a-steach agus an fheadhainn do bheil daoine air stad a phàigheadh a-steach. Tha na suimeannan stèidhichte air tuairmsean bhon luachadh fhoirmeil mu dheireadh.

\*No current figures available for the amount of pensions in payment and deferred pensions. Calculations are based on estimates from the latest formal valuation.

\*\* Tha aoisean air an tomhas a rèir uallaichean.

\*\* Ages are weighted by liability.

Air an gabhail a-steach am measg nan daoine a bha air stad a phàigheadh, bha daoine a bha air fàgail nach robh cinnteach dè bha iad a' dol a dhèanamh agus suimeannan 'reòhte' a chaidh a phàigheadh air ais. 'S e dearbh thuarastalan a th' ann, chan e feadhainn ionann ri làn-thìde.

Deferred pensioners included undecided leavers and frozen refunds. Salaries are actual, not full-time equivalent.

## CLÀR-PÀIGHIDH PAYROLL

Clàr-pàighidh Iomlan (ris a bheilear a' gabhail) bhon gabh suimeannan a phàigheadh airson Peinnein, stèidhichte air an Fhiosrachadh a Fhuaras

Ùine	Assumed Total Pensionable Payroll based on Information Provided	Period
1 Giblean 2013 gu 31 Màrt 2014	£693,000	1 April 2013 to 31 March 2014
1 Giblean 2014 gu 31 Màrt 2015	£716,000	1 April 2014 to 31 March 2015

## Toraidhean Seilbhe

Chaidh tuairmse a dhèanamh air na toraidhean bhon Mhaoin, a rèir luach a' mhargaidh, airson na h-ùine gu 31 Màrt 2014 a bha stèidhichte air dearbh thoraidhean bhon Mhaoin mun d'fhuair sinn fios bho Chomhairle na Gàidhealtachd agus air toraidhean a' chlàir-amais nuair a bha sin a dhìth.

## Investment returns

The return on the Fund in market value terms for the period to 31 March 2014 is estimated based on actual Fund returns as provided by the Highland Council and index returns where necessary.

Gheibhear fiosrachadh gu h-ìosal:  
Details given below:

Dearbh Thoradh san Ùine bho 1 Giblean 2013 gu 31 Dùbhlachd 2013	6%	Actual Return for period from 1 April 2013 to 31 December 2013
Tuairmse air an Toradh san Ùine bho 1 Giblean 2013 gu 31 Màrt 2014	7.10%	Estimated Return for Period from 1 April 2013 to 31 March 2014

Na prìomh earrainnean de sho-mhaoinean a' phlana mar àireamh às a' cheud de sho-mhaoin iomlan a' phlana.  
The major categories of plan assets as a percentage of total plan assets.

Fo IAS 19, feumaidh mìneachadh mionaideach a bhith ann air na diofar sho-mhaoinean a tha sa Mhaoin, agus an lùib sin feumaidh Clèireach-urrais eadar-dhealachadh a dhèanamh eadar nàdar nan so-mhaoinean sin agus na cunnartan a tha nan cois, agus feumaidh iad an roinn a rèir na feadhna le prìs ainmichte ann am margaidhean a tha an gnìomh agus an fheadhainn aig nach eil. Fhuair an Clèireach-urrais fiosrachadh mu na diofar shuimeannan a chaidh a chur an seilbh airson na Maoine, mar a bha e air 31 Dùbhlachd 2012 agus 31 Dùbhlachd 2013. Thathar a' gabhail ris gu bheil mar a tha na so-mhaoinean air an roinn airson an Fhastaiche air 31 Dùbhlachd a' co-fhreagairt air mar a bha so-mhaoinean na Maoine air an riarachadh air 31 Dùbhlachd 2013. Chithear mar a tha iad an roinn sa chlàr gu h-ìosal; Luach cothromach so-mhaoinean an fhastaiche.

IAS 19 requires a detailed breakdown of Fund assets which requires the Actuary to distinguish between the nature and risk of those assets and to further break them down between those with a quoted price in an active market and those that do not. The Actuary has been provided with a split of the Fund's investments as at 31 December 2012 and 31 December 2013. The asset split for the Employer as at 31 December is assumed to be in the same proportion to the Fund's asset allocation as at 31 December 2013. The split is given in the table below; Fair value of employer assets.

Tha an Clèireach-urrais air tuairmse a dhèanamh air luach tagraidh so-mhaoinean na Maoine air 31 Màrt 2014, gu robh e £1,263,000,000, agus sin stèidhichte air fiosrachadh a fhuaras bho Chomhairle na Gàidhealtachd agus a' gabhail ealla ri toraidhean a' chlàir-amais nuair a dh'fheumte.

The Actuary has estimated the bid value of the Fund's assets as at 31 March 2014 to be £1,263,000,000 based on information provided by Highland Council and allowing for index returns where necessary.

## BEACHDAN A CHAIDH A GHABHAIL ASSUMPTIONS

### Beachdan Ionmhasail

### Financial Assumptions

Ùine a chrìochnaich	31.3.14 % p.a.	31.3.13 % p.a.	Period Ended
Ìre Meudachadh a' Pheinnsein	2.80%	2.60%	Pension Increase Rate
Ìre Meudachadh nan Tuarastal	5.10%	4.80%	Salary Increase Rate
Ìre Lasachaidh	4.30%	4.60%	Discount Rate

## Reata Bhàsan

Tha an ùine a thathar an dùil a bhios daoine beò stèidhichte air a' chlàr '110% S1PA' 's iad a' leantainn ro-mheasaidhean CMI, le reata de 1% sa bhliadhna san ùine fhada.

Stèidhichte air na beachdan seo, tha geàrr-iomradh gu h-ìosal air cho fad 's a bu chòir daoine aois 65 a bhith sùileachadh gum bi iad beò sa chumantas san àm ri teachd:

Based on these assumptions the average future life expectancies at age 65 are summarised below::

	Fireannaich (bliadhnaichean)	Boireannaich (bliadhnaichean)	
	Males (years)	Females (years)	
Luchd-peinnsein an-dràsta	21.3	23.6	Current pensioners
Luchd-peinnsein san àm ri teachd*	22.6	25.1	Future pensioners*

\*Tha na figearan a' gabhail ris gun robh buill aois 45 nuair a chaidh an luachadh mu dheireadh a dhèanamh.

\*Figures assume members aged 45 as at the last valuation date.

## Reata bhàsan eachdraidheil

Tha an ùine a thathar an dùil a bhios daoine beò sa chumantas, comharraichte airson na bliadhna ionmhais ron seo, stèidhichte air clàran 110% S1PA. Tha mar a bhithear ag obrachadh a-mach, san àm ri teachd, dè an ùine a thathar a' sùileachadh a bhios daoine beò sa chumantas air a shealltainn gu h-ìosal.

## Historic morality

Life expectancies for the prior period end are based on the 110% S1PA tables. The allowance for future life expectancies are shown below.

Ùine a chrìochnaich	Daoine a dh'fhaodadh a bhith nan Luchd-peinnsein	Luchd-peinnsein
Period Ended	Prospective Pensioners	Pensioners
31.3.13	Ro-mheasaidhean CMI, le reata de 1% sa bhliadhna san ùine fhada	Ro-mheasaidhean CMI, le reata de 1% sa bhliadhna san ùine fhada
31.3.13	CMI projections, with a long term rate of 1% p.a.	CMI projections, with a long term rate of 1% p.a.

Tha na beachdan a chaidh gabhail ris mu reata bhàsan co-ionann ris an fheadhainn a ghabhadh ris sa bhliadhna chunntasachd mu dheireadh.

The mortality assumptions are identical to those used in the previous accounting period.

## Caoban Airgid bhon Pheinnsean

Tha cùisean air an riarachadh los gum faod daoine a tha a' dol a leigeil dhiubh na dreuchdan aca san àm ri teachd roghnachadh 50% den airgead a bharrachd (a dh'fhaodas iad a ghabhail agus suas gu na tha ceadaichte le HMRC) a tha saor bho chùisean a ghabhail airson seirbheis a rinn iad ron Ghiblean 2009 agus 50% den airgead (a dh'fhaodas iad a ghabhail) a tha saor bho chùisean airson seirbheis a rinn iad às dèidh toiseach a' Ghiblein 2009.

## Commutation

An allowance is included for future retirements to elect to take 50% of the maximum additional tax-free cash up to HMRC limits for pre-April 2009 service and 50% of the maximum tax-free cash for post-April 2009 service.

AITHRIS AIR AN T-SUIDHEACHADH  
IONMHASAIL, AITHRIS AIR CAITEACHAS  
IOMLAN LOM, FIOSRACHADH FOILLSICHTE  
MU ATHARRAICHEAN ANN AN EARRAINNEAN  
LUCHD-PÀIGHIDH CHÌSEAN AIR 31 MÀRT 2014

Atharraichean ann an Luach Cothromach So-mhaoinean a' Phlana, Uallaichean airson Sochairean Suidhichte agus Fèicheanasan Lom airson na bliadhna a chrìochnaich air 31 Màrt 2014.

STATEMENT OF FINANCIAL POSITION,  
STATEMENT OF COMPREHENSIVE NET  
EXPENDITURE, CHANGES INTAXPAYERS  
EQUITY DISCLOSURES AS AT 31 MARCH 2014

Change in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2014.

	So-mhaoinean Assets	Uallaichean Obligations	(Fèicheanasan)/ so-mhaoinean lom Net (Liability)/ asset	Period ended 31 March 2014
A' Bhliadhna a chrìochnaich air 31 Màrt 2014	£(000s)	£(000s)	£(000s)	
Luach cothromach so-mhaoinean an fhastaiche	1,319	0	1,319	Fair value of employer assets
Luach làithreach nam fèicheanasan maoinichte	0	1,656	-1,656	Present value of funded liabilities
Luach làithreach nam fèicheanasan neo-mhaoinichte	0	0	0	Present value of unfunded liabilities
<b>Suidheachadh tòiseachaidh air 31 Màrt 2013</b>	<b>1,319</b>	<b>1,656</b>	<b>-337</b>	<b>Opening position as 31 March 2013</b>
Cosgais na seirbheis				Service cost
- Cosgais làithreach na seirbheis*	0	187	-187	- Current service cost*
- Cosgais na seirbheis a bh' ann (a' gabhail a-steach luchd-obrach a stad a dh'obair)	0	0	0	- Past service cost (including curtailments)
- A' bhuaidh aig rèiteachaidhean	0	0	0	- Effect of settlements
<b>Cosgais iomlan na seirbheis</b>	<b>0</b>	<b>187</b>	<b>-187</b>	<b>Total service cost</b>
Riadh lom				Net interest
- Teachd-a-steach bho riadh air so-mhaoinean a' phlana	64	0	64	- Interest income on plan assets
- Cosgaisean rèidh air uallaichean airson sochairean suidhichte	0	81	-81	- Interest cost on defined benefit obligation
- A' bhuaidh aig crìochan airson so- mhaoinean air an riadh lom	0	0	0	- Impact of asset ceiling on net interest
Riadh lom iomlan	64	81	-17	Total net interest
<b>Cosgais iomlan nan sochairean suidhichte aithnichte sa chothrom- achadh, prothaid no (call)</b>	<b>64</b>	<b>268</b>	<b>-204</b>	<b>Total defined benefit cost recognised in the profit or (loss)</b>
Sruthan airgid				Cashflows
- Suimeannan pàighte le com-pàirtichean a' phlana	47	47	0	- Plan participants' contributions
- Suimeannan pàighte leis an fhastaiche	125	0	125	- Employer contributions
- Suimeannan pàighte a thaobh shochairean neo-mhaoinichte	0	0	0	- Contributions in respect of un- funded benefits
- Sochairean pàighte	-23	-23	0	- Benefits paid
- sochairean neo-mhaoinichte a chaidh a phàigheadh	0	0	0	- unfunded benefits paid
<b>Suidheachadh crìochnachaidh ris a bheil dùil</b>	<b>1,532</b>	<b>1,948</b>	<b>-416</b>	<b>Expected closing position</b>

Ath-thomhasan				Re-measurements
- Na beachdan deamografach air atharrachadh	0	0	0	- Change in demographic assumptions
- Na beachdan ionmhasail air atharrachadh	0	185	-185	- Change in financial assumptions
- Eòlas eile	0	0	0	- Other experience
- Toradh bho sho-mhaoinean às aonais shuimeannan bho riadh lom	34	0	34	- Return on assets excluding amounts included in net interest
- Crìochan airson so-mhaoinean air atharrachadh	0	0	0	- Changes in asset ceiling
<b>Ath-thomhasan iomlan aithnichte ann an Teachd-a-steach Iomlan Eile (OCI)</b>	<b>34</b>	<b>185</b>	<b>-151</b>	<b>Total re-measurements recognised in Other Comprehensive Income (OCI)</b>
Eadar-dhealachadh ri linn iomlaidean airgid	0	0	0	Exchange difference
A' bhuaidh bho bhith cur roinnean/buidhnean còmhla no bho bhith cur às dhaibh	0	0	0	Effect of business combinations and disposals
Luach cothromach so-mhaoinean an fhastaiche	1,566	0	1,566	Fair value of employer assets
Luach làithreach nam fèicheanasan maoinichte	0	2,132	-2,132	Present value of funded liabilities
Luach làithreach nam fèicheanasan neo-mhaoinichte	0	0	0	Present value of unfunded liabilities
<b>Suidheachadh crìochnachaidh air 31 Màrt 2014</b>	<b>1,566</b>	<b>2,133</b>	<b>-567</b>	<b>Closing position as at 31 March 2014</b>

\*Mar phàirt de chosgais làithreach na seirbheis tha riarachadh ann airson cosgaisean rianachd luach 0.4% den chlàr-phàighidh. Tha seo eadar-dhealaichte bho na modhan-obrach sna bliadhnaichean cunntasachd eile.

\*The current service cost includes an allowance for administration expenses of 0.4% of payroll. This is a change in approach from previous accounting periods.

## FIOSRACHADH MUN UALLACH AIRSON SOCHAIREAN SUIDHICHTE INFORMATION ABOUT THE DEFINE BENEFIT OBLIGATION

	Mìneachadh air an uallach		Ùine	
	Liability split		Duration	
	£(000s)	%		
Buill – a' pàigheadh	1,280	60.00%	21.3	Active members
Buill – nach eil a-nis a' pàigheadh	198	9.30%	29.5	Deferred members
Luchd-peinnsein	654	30.70%	11.9	Pensioner members
Iomlan	2,132	100%	19.2	Total

Tha na figearan gu h-àrd airson uallaichean maoinichte a-mhàin. Tha an ùine a mhaireas na h-uallaichean a rèir an luachaidh fhoirmeil mu dheireadh a rinneadh air 31 Màrt 2011.

The above figures are for funded obligations only. The durations are effective as at the previous formal valuation as at 31 March 2011.

FIOSRACHADH MUN UALLACH AIRSON SOCHAIREAN SUIDHICHTE  
INFORMATION ABOUT THE DEFINE BENEFIT OBLIGATION

	So-mhaoinean	Uallaichean	(Fèicheanasan)/ so-mhaoinean lom	
	Assets	Obligations	Net (Liability)/ asset	
<b>A' Bhliadhna a chrìochnaich air 31 Màrt 2013</b>	<b>£(000s)</b>	<b>£(000s)</b>	<b>£(000s)</b>	<b>Period ended 31 March 2013</b>
Luach cothromach so-mhaoinean an fhastaiche	1,033	0	1,033	Fair value of employer assets
Luach làithreach nam fèicheanasan maoinichte	0	1,386	-1,386	Present value of funded liabilities
Luach làithreach nam fèicheanasan neo-mhaoinichte	0	0	0	Present value of unfunded liabilities
<b>Suidheachadh tòiseachaidh air 31 Màrt 2013</b>	<b>1,033</b>	<b>1,386</b>	<b>-353</b>	<b>Opening position as 31 March 2013</b>
Cosgais na seirbheis				Service cost
- Cosgais làithreach na seirbheis*	0	163	-163	- Current service cost*
- Cosgais na seirbheis a bh' ann (a' gabhail a-steach luchd-obrach a stad a dh'obair)	0	0	0	- Past service cost (including curtailments)
- A' bhuaidh aig rèiteachaidhean	0	0	0	- Effect of settlements
<b>Cosgais iomlan na seirbheis</b>	<b>0</b>	<b>163</b>	<b>-163</b>	<b>Total service cost</b>
Riadh lom				Net interest
- Teachd-a-steach bho riadh air so-mhaoinean a' phlana*	48	0	48	- Interest income on plan assets*
- Cosgaisean rèidh air uallaichean airson sochairean suidhichte	0	64	-64	- Interest cost on defined benefit obligation
- A' bhuaidh aig crìochan airson so- mhaoinean air an riadh lom	0	0	0	- Impact of asset ceiling on net interest
<b>Riadh lom iomlan</b>	<b>48</b>	<b>64</b>	<b>-16</b>	<b>Total net interest</b>
<b>Cosgais iomlan nan sochairean suidhichte aithnichte sa chothrom- achadh, prothaid no (call)</b>	<b>48</b>	<b>227</b>	<b>-179</b>	<b>Total defined benefit cost recognised in the profit or (loss)</b>
Sruthan airgid				Cashflows
- Suimeannan pàighte le com-pàirtichean a' phlana	45	45	0	- Plan participants' contributions
- Suimeannan pàighte leis an fhastaiche	121	0	121	- Employer contributions
- Suimeannan pàighte a thaobh shochairean neo-mhaoinichte	0	0	0	- Contributions in respect of un- funded benefits
- Sochairean pàighte	-23	-23	0	- Benefits paid
- sochairean neo-mhaoinichte a chaidh a phàigheadh	0	0	0	- unfunded benefits paid
<b>Suidheachadh crìochnachaidh ris a bheil dùil</b>	<b>1,224</b>	<b>1,635</b>	<b>-411</b>	<b>Expected closing position</b>



Ath-thomhasan				Re-measurements
- Na beachdan deamografach air atharrachadh	0	0	0	- Change in demographic assumptions
- Na beachdan ionmhasail air atharrachadh	0	21	-21	- Change in financial assumptions
- Eòlas eile	0	0	0	- Other experience
- Toradh bho sho-mhaoinean às aonais shuimeannan bho riadh lom	95	0	95	- Return on assets excluding amounts included in net interest
- Crìochan airson so-mhaoinean air atharrachadh	0	0	0	- Changes in asset ceiling
<b>Ath-thomhasan iomlan aithnichte ann an Teachd-a-steach Iomlan Eile (OCI)</b>	<b>95</b>	<b>21</b>	<b>74</b>	<b>Total re-measurements recognised in Other Comprehensive Income (OCI)</b>
Eadar-dhealachadh ri linn iomlaidean airgid	0	0	0	Exchange difference
A' bhuidheachadh bho bhith cur roinnean/buidhnean còmhla no bho bhith cur às dhaibh	0	0	0	Effect of business combinations and disposals
Luach cothromach so-mhaoinean an fhastaiche	1,319	0	1,319	Fair value of employer assets
Luach làithreach nam fèicheanasan maoinichte	0	1,656	-1,656	Present value of funded liabilities
Luach làithreach nam fèicheanasan neo-mhaoinichte	0	0	0	Present value of unfunded liabilities
<b>Suidheachadh crìochnachaidh air 31 Màrt 2014</b>	<b>1,319</b>	<b>1,656</b>	<b>-337</b>	<b>Closing position as at 31 March 2014</b>

\* Tha an riadh air so-mhaoinean a' phlana a' gabhail a-steach cosgaisean rianachd a tha gan toirt air falbh.

\* The interest on plan assets includes a deduction for administration expenses.

## SO-MHAOINEAN

Luach cothromach so-mhaoinean an fhastaiche.

Tha na so-mhaoinean gu h-ìosal gan luachadh a rèir luachan tagraidh mar a dh'fheumar fo IAS 19.

## ASSETS

Fair value of employer assets.

The below asset values are at bid value as required under IAS 19.

Seòrsa So-mhaoine	31.3.14				31.3.13				Asset Category
	Prisean ainmichte ann an margaidhean a tha an gnìomh	Prisean nach eil ainmichte ann an margaidhean a tha an gnìomh	Iomlan		Prisean ainmichte ann an margaidhean a tha an gnìomh	Prisean nach eil ainmichte ann an margaidhean a tha an gnìomh	Iomlan		
	Quoted Prices in Active Markets	Prices not Quoted in Active Markets	Total	%	Quoted Prices in Active Markets	Prices not Quoted in Active Markets	Total	%	
	£(000s)	£(000s)	£(000s)	%	£(000s)	£(000s)	£(000s)	%	
<b>Seilbh ann an Earrannan:</b>									
<b>Equity Securities:</b>									
Companaidhean Reic	177	0	177	11%	153	0	153	12%	Consumer
Companaidhean Dèanaimh	131	0	131	8%	104	0	104	8%	Manufacturing
Cumhachd is Goireasan	87	0	87	6%	73	0	73	6%	Energy and Utilities
Institiùdan Ionmhasail	152	0	152	10%	113	0	113	9%	Financial Institutions
Slàinte is Cùram	40	0	40	3%	40	0	40	3%	Health and Care
Teicneòlas Fiosrachaidh	115	0	115	7%	93	0	93	7%	Information Technology
Eile	32	0	32	2%	32	0	32	2%	Other
<b>Seilbh ann am Fiachan:</b>									
<b>Debt Securities:</b>									
Bannan Corporra (ìre seilbhe)	193	0	193	12%	178	0	178	13%	Corporate Bonds (investment grade)
Bannan Corporra (nach eil aig ìre seilbhe)	0	0	0	0%	0	0	0	0%	Corporate Bonds (non-investment grade)
Riaghaltas RA	103	0	103	7%	93	0	93	7%	UK Government
Eile	0	0	0	0%	0	0	0	0%	Other
<b>Earrannan Priobhaideach:</b>									
<b>Private Equity:</b>									
Uile	0	24	24	2%	0	15	15	1%	All

Toglaichean/ Talamh:					Real Estate:				
Fo sheilbh san RA	0	115	115	7%	0	91	91	7%	UK Property
Fo sheilbh thall-thairis	0	11	11	1%	0	11	11	1%	Overseas Property
Maoinean seilbhe is urrasan aonaichte:					Investment funds and unit trusts:				
Earrainnean	359	0	359	22%	303	0	303	22%	Equities
Bannan	0	0	0	0%	0	0	0	0%	Bonds
Maoinean 'Hedge'	0	0	0	0%	0	0	0	0%	Hedge Funds
Bathar/seirbheisean	0	0	0	0%	0	0	0	0%	Commodities
Bun-structar	0	0	0	0%	0	0	0	0%	Infrastructure
Eile	0	0	0	0%	0	0	0	0%	Other
Fo-sheilbh:					Derivatives:				
Atmhorachd	0	0	0	0%	0	0	0	0%	Inflation
Ìre Rèidh	0	0	0	0%	0	0	0	0%	Interest rate
Iomlaid sruthan-airgid bho dhùthchannan eile	2	0	2	0%	1	0	1	0%	Foreign exchange
Eile	0	0	0	0%	0	0	0	0%	Other
Airgead is suimeanan co-ionann ri airgead:					Cash and cash equivalents:				
Uile	24	0	24	2%	20	0	20	2%	All
Iomlan	1,416	150	1,566	100%	1,203	116	1,319	100%	Totals

## Ro-mheasadh air cosgais nan sochairean suidhichte airson na h-ùine gu 31 Màrt 2015

Mion-sgrùdadh air an t-sùim a thathar a' ro-mheasadh a thèid a chur ris a' bhuannachd no call airson na h-ùine gu 31 Màrt 2015.

## Projected defined benefit cost for the period to 31 March 2015

Analysis of projected amount to be charged to profit or loss for the period to 31 March 2015.

	So-mhaoinean	Uallaichean	(Fèicheanasan)/ so-mhaoinean lom	(Fèicheanasan)/ so-mhaoinean lom % de thuarastalan	
	Assets	Obligations	Net (liability)/ asset	Net (liability)/ asset % of pay	
<b>An Ùine a Chrìochnaich air 31 Màrt 2015</b>	<b>£(000s)</b>	<b>£(000s)</b>	<b>£(000s)</b>	<b>%</b>	<b>Period Ended 31 March 2015</b>
Cosgais làithreach na seirbheis*	0	225	-225	-31.50%	Current service cost*
Cosgais na seirbheis a bh' ann (a' gabhail a-steach luchd-obrach a stad a dh'obair)	0	0	0	0	Past service costs including curtailments
A' bhuaidh aig rèiteachaidhean	0	0	0	0	Effect of settlements
Cosgais iomlan na seirbheis	0	225	-225	-31.50%	Total service costs
Teachd-a-steach bho riadh air so-mhaoinean a' phlana	71	0	71	9.90%	Interest income on plan assets
Riadh air uallaichean airson sochairean suidhichte	0	97	-97	-13.50%	Interest on defined benefit obligation
Cosgais Lom Iomlan airson Riadh	71	97	-26	-3.60%	Total Net Interest Cost
An t-sùim iomlan airson Prothaid is Call	71	322	-251	-35.10%	Total included in Profit and Loss

\*Mar phàirt de chosgais làithreach na seirbheis tha riarachadh ann airson cosgaisean rianachd luach 0.4% den chlàr-phàighidh.

\*The current service cost includes an allowance for administration expenses of 0.4% of payroll.

Tha na suimeannan a phàigheas am Fastaiche air an suidheachadh le Clèireach-urrais na Maoine nuair a nithear luachadh gach trì bliadhna (chaidh an luachadh mu dheireadh a dhèanamh air 31 Màrt 2011) no aig àm sam bith eile ma thèid iarraidh leis an Ùghdarras Riaghlaidh, Comhairle na Gàidhealtachd.

The contributions paid by the Employer are set by the Fund Actuary at each triennial valuation (the most recent being at 31 March 2011) or at any other time as instructed by to do so by the Administrating Authority, The Highland Council.

Tha an Clèireach-urrais air tuairmse a dhèanamh air na suimeannan a phàigheas am Fastaiche airson na h-ùine gu 31 Màrt 2015, mu £128,000.

The Actuary has estimated the Employer's contributions for the period to 31 March 2015 will be approximately £128,000.

Bu chòir coimhead air na figearan gu h-àrd mar thuairmsean, agus dh'fhaodadh gum feumar an atharrachadh ri linn:

The above figures should be treated as estimates and may need to be adjusted to take account of:

- tachartasan susbainteach sam bith, leithid daoine a' fàgail an sgeama, rèiteachaidhean no ma stadas am Fastaiche a bhith gabhail com-pàirt sa mhaoin;
- atharraichean ann am modhan cunntasachd;
- atharraichean sna reataichean airson sochairean an Sgeama no sna suimeannan a phàigheas na buill; agus/no
- luachadh maoineachaidh iomlan sam bith a thèid a dhèanamh às leth an Fhastaiiche.

- any material events, such as curtailments, settlements or the discontinuation of the Employer's participation in the fund;
- any changes in accounting practice;
- any changes to the Scheme benefit or member contribution rates; and/or
- any full funding valuation that may have been carried out on the Employer's behalf.

Faodar an t-sùim airgid airson cosgais na seirbheis a thathar air a ro-mheasadh airson na h-ùine gu (fèicheanas)/so-mhaoinean lom atharrachadh gus ealla a ghabhail ris an dearbh chlàr-pàighidh air an gabh peinnsean a chosnadh airson na h-ùine.

The monetary amount of the projected service cost for the period to Net (liability)/ asset may be adjusted to take account of actual pensionable payroll for the period.

## Mion-sgrùdadh air Buaidh Atharraichean sna Prìomh Bheachdan a chaidh a Ghabhail

Fo IAS 19 feumar fhoillseachadh dè a' bhuidh a bhios aig atharraichean ann am modhan is beachdan air na toraidhean.

Chithear gu h-ìosal a' bhuidh a bhios ann ma thèid na prìomh beachdan a thathar a' cleachdadh gus fèicheanasan an sgeama a thomhas atharrachadh:

Atharrachadh sa bheachd air 31 Màrt 2014:	Tuairmse air an uiread (%) a thèid Fèicheanasan an Fhastaiiche an àird	Tuairmse air a' chosgais a thaobh airgid (£000)	Change in assumption at 31 March 2014:
	Approximate % increase to Employer Liability	Approximate monetary amount (£000)	
Lùghdachadh 0.5% san Dearbh Reata Lasachaidh	11%	237	0.5% decrease in Real Discount Rate
Àrdachadh 1 bhliadhna san ùine a thathar an dùil a bhios buill beò sa chumantas	3%	64	1 Year increase in member life expectancy
Àrdachadh 0.5% san Reata Àrdachaidh airson Tuarastalan	4%	79	0.5% increase in the Salary increase Rate
Àrdachadh 0.5% san Reata Àrdachaidh airson Peinneasan	7%	154	0.5% increase in the Pension Increase Rate

Gus tomhas a dhèanamh air buaidh nan atharraichean air na beachdan ionmhasail a chaidh a ghabhail, dh'obraich an Clèireach-urrais a-mach agus rinn iad coimeas eadar fèicheanasan an sgeama mar a bha iad air 31 Màrt 2014, air diofar stèidhean. Chleachdadh na h-aon mhodhan airson seo a dhèanamh agus a chaidh a chleachdadh gus na figearan IAS 19 fhaighinn a chithear san aithisg seo.

Gus ealla a ghabhail ri mar a tha mì-chinnt ann a thaobh cho fad 's a tha dùil ann a bhios daoine beò, dh'obraich an Clèireach-urrais a-mach an diofar a bhiodh sa chosgais don Fhastaiiche nam biodh an ùine a thathar an dùil a bhios na buill beò sa chumantas air a dhol suas bliadhna. A thaobh a' bhuidh a bhiodh aig sin air uallaichean ionmhasail, thathar a' gabhail ris gun cuireadh e 3% san fharsaingeachd ri cosgais nan sochairean. Nuair a thig e gu dè dha-rìribh a thachradh nam biodh an ùine a thathar an dùil a bhios buill beò sa chumantas air a dhol suas bliadhna, bidh sin an crochadh air structar a' bheachd ùir (me, ma tha an t-àrdachadh a thaobh cho fad 's a tha daoine beò a' bualadh air daoine nas òige no daoine nas sine, a rèir nan diofar raointean aoise).

Chaidh na figearan gu h-àrd obrachadh a-mach agus iad stèidhichte air na buill a bh' aig an Fhastaiiche air a' cheann-latha mu dheireadh a chaidh luachadh a dhèanamh le Clèireach-urrais.

## Sensitivity Analysis

IAS 19 requires the disclosure of the Sensitivity of the results to the methods and assumptions used.

The sensitivities regarding the principal assumptions used to measure the scheme liabilities are set out below:

In order to quantify the impact of a change in the financial assumptions used the Actuary has calculated and compared the value of the scheme liabilities as 31 March 2014 on varying bases. The approach taken is consistent with that adopted to derive the IAS 19 figures provided in this report.

To quantify the uncertainty around life expectancy, the Actuary has calculated the difference in cost to the Employer of a one year increase in life expectancy. For sensitivity purposes, this is assumed to be an increase in the cost of benefits of broadly 3%. In practice the actual cost of an one year increase in life expectancy will depend on the structure of the revised assumption (i.e. if improvements to survival rates predominately apply at younger or older ages).

The above figures have been derived based on the membership profile of the Employer as at the date of the most recent actuarial valuation.

### 13. 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 airson Ionnsachaidh aig Riaghaltas na h-Alba. Thathar a' meas Riaghaltas na h-Alba mar bhuidhinn chom-pàirteach agus bha grunn ghluasadan airgid eadarainn air feadh na bliadhna mar phàirt de ghnothaichean 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 Iomlan 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)
<b>Oilthigh na Gàidhealtachd is nan Eilean</b>  Soillse £116,000 Bathar bog Cuimhneachaidh airson Eadar-theangachadh £30,000 Maoin Bhuileachaidh Achd na Gàidhlig (Alba) 2005 £7,600.	<b>I Caimbeul</b>  Soillse - Àrd-mhanaidsear a' Phròiseict stèidhichte aig Sabhal Mòr Ostaig	153,600	<b>I Campbell</b>  Soillse - Project Manager based at Sabhal Mòr Ostaig	<b>University of the Highlands and Islands</b>  Soillse £116,000 Translation Memory Software £30,000 Gaelic Language (Scotland) Act 2005 Implementation Fund £7,600.
<b>Sabhal Mòr Ostaig</b> Maoin Bhuileachaidh Achd na Gàidhlig £64,546 Leasachaidhean PCNG £47,000 Coimiseanan £4,000 Pròiseactan NGAS £10,200 Taic Freumhan Coimhearsnachd £3,000 Trusadh Thidsearan £5,610	<b>Stiùiriche Leasachadh Buidhne is Gnothachais aig Sabhal Mòr Ostaig</b>	134,356	<b>Director of Business and Organisational Development at Sabhal Mòr Ostaig</b>	<b>Sabhal Mor Ostaig</b> Gaelic Language Act Implementation Fund £64,546 NGLP Development £47,000 Commissions £4,000 NGAS Projects £10,200 Community Support Scheme £3,000 Teacher Recruitment £5,610
<b>MG Alba</b> LearnGaelic.net £20,500	<b>Riochdaire a' Bhùird air MG Alba</b>	20,500	<b>Bòrd's representative on MG Alba</b>	<b>MG Alba</b> LearnGaelic.net £20,500

### 13. 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. 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:

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 Payment(s) in year £	Bòrd Member / Senior Management Team Member and relationship with organisation	Organisation and purpose of grant(s)
<b>An Comunn Gàidhealach</b> Tabhartas Maoineachaidh £100,000 Ionnsachadh do dh'Inbhich £21,500	<b>I MacLeòid</b> Ceann-suidhe A' Chomuinn Ghàidhealaich	121,500	<b>J MacLeod</b> President of An Comunn Gàidhealach	<b>An Comunn Gàidhealach</b> Funding grant £100,000 Adult learning £21,500
<b>Rionnagan Beaga Steòrnabhagh</b> Buidheann Pàrant is Pàiste, Steòrnabhagh	<b>J Ghreumach</b> Ball den Chomataidh	840	<b>J Graham</b> Member of Committee	<b>Rionnagan Beaga Stornoway</b> Parent and Child Group, Stornoway
<b>Cli Gaidhlig</b>	Ball Coitcheann	149,559	Ordinary Member	<b>Cli Gaidhlig</b>
<b>Alba Aosmhor</b> Maoin Bhuileachaidh Achd na Gàidhlig	<b>C Dòmhnallach</b> An neach le ceangal air fhastadh aig Alba Aosmhor	12,862	<b>C MacDonald</b> Connected person employed by Historic Scotland	<b>Historic Scotland</b> Gaelic Language Act Implementation Fund
<b>Oilthigh Obar Dheathain</b> Rannsachadh £3,953 Maoin Buileachaidh Achd na Gàidhlig £26,600 Tabhartas ionnsachaidh is foghlaim £3,300	<b>C MacFhionghuin</b> Òraidiche pàirt-thìde ann an dealbhadh poileasaidh is cànan	33,853	<b>K MacKinnon</b> Part time lecturer in policy and language planning	<b>Aberdeen University</b> Research £3,953 Gaelic Language Act Implementation Fund £26,600 Education and learning grant £3,300
<b>BBC Alba</b> Maoin Bhuileachaidh Achd na Gàidhlig £7,600	Fhuaras pàigheadh co-cheangailte ri craoladh	7,600	Received broadcasting fees	<b>BBC Scotland</b> Gaelic Language Act Implementation Fund £7,600
<b>Comunn Gàidhlig Inbhir Nis</b> Urrasachd is tachartasan £3,265	<b>C MacFhionghuin</b> Ball Coitcheann	3,265	<b>K MacKinnon</b> Ordinary Member	<b>Comunn Gaidhlig Inbhir Nis</b> Sponsorship and events £3,265
<b>Oilthigh na Gàidhealtachd is nan Eilean</b> Soillse £116,000 Bathar-bog Cuimhneachaidh airson Eadar-theangachadh £30,000 Maoin Bhuileachaidh Achd na Gàidhlig £7,600	<b>S NicIllInnein</b> Stiùiriche Leasachadh Buidhne is Gnothachais aig Sabhal Mòr Ostaig	153,600	<b>S MacLennan</b> Director of Business and Organisational Development at Sabhal Mòr Ostaig	<b>University of the Highlands and Island</b> Soillse £116,000 Translation memory Software £30,000 Gaelic Language Act Implementation Fund £7,600
<b>Sabhal Mòr Ostaig</b> Maoin Bhuileachaidh Achd na Gàidhlig £64,546 Leasachaidhean PCNG £47,000 Coimiseanan £4,000 Pròiseactan NGAS £10,200 Taic Freumhan Coimhearsnachd £3,000 Trusadh Thidsearan £5,610	Stiùiriche Leasachadh Buidhne is Gnothachais aig Sabhal Mòr Ostaig	134,356	Director of Business and Organisational Development at Sabhal Mòr Ostaig	<b>Sabhal Mor Ostaig</b> Gaelic Language Act Implementation Fund £64,546 NGLP Development £47,000 Commissions £4,000 NGAS Projects £10,200 Community Support Scheme £3,000 Teacher Recruitment £5,610

#### 14. AONTAIDHEAN RI TABHARTASAN FAR A BHEIL COM-PÀIRT AIG BUILL A' BHÙIRD IS BUILL 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 2014.

A' bhuidheann is adhbhar an tabhartais	Buill a' Bhùird / Ball den Sgioba Stiùiridh agus an ceangal aca ris a' bhuidhinn	Luach lomlan air aontachadh sa Bhliadhna Total Value of Approved in year £	Bòrd Member / Senior Management Team Member and relationship with organisation	Organisation and purpose of grant(s)
<b>Sabhal Mòr Ostaig</b> Maoin Bhuileachaidh Achd na Gàidhlig £66,500 An Sgeul Mòr £12,000	<b>I Caimbeul</b> Soillse - Àrd-mhanaidsear a' Phròiseict stèidhichte aig Sabhal Mòr Ostaig	78,500	<b>I Campbell</b> Soillse - Project Manager based at Sabhal Mòr Ostaig	<b>Sabhal Mòr Ostaig</b> Gaelic Language Act Implementation Fund £66,500 An Sgeul Mòr £12,000
<b>Sabhal Mòr Ostaig</b> Maoin Bhuileachaidh Achd na Gàidhlig £66,500 An Sgeul Mòr £12,000	<b>S NicIllnnein</b> Stiùiriche Leasachadh Buidhne is Gnothachais aig Sabhal Mòr Ostaig	78,500	<b>S MacLennan</b> Director of Business and Organisational Development at Sabhal Mòr Ostaig	<b>Sabhal Mòr Ostaig</b> Gaelic Language Act Implementation Fund £66,500 An Sgeul Mòr £12,000
<b>An Comunn Gàidhealach</b> Tabhartas Maonieachaidh £111,500	<b>I MacLeòid</b> Ceann-suidhe A' Chomuinn Ghàidhealaich	111,500	<b>J MacLeod</b> President of An Comunn Gàidhealach	<b>An Comunn Gàidhealach</b> Funding Grant £111,500

#### 15. GEALLAIDHEAN CALPA, FÈICHEANASAN A DH'FHAODADH A BHITH ANN IS UALLAICHEAN OBRACHAIDH

Cha robh caiteachas calpa a chaidh a ghealltainn nach deach a chosg air 31 Màrt 2014 (Cha robh sgath ann an 2013).

Cha robh fèicheanasan a dh'fhaodadh a bhith ann air ceann-latha a' chothromachaidh (Cha robh gin ann an 2013).

Cha robh uallaichean ann a thaobh Cùmhnantan Obrachaidh nach gabhadh a stad air 31 Màrt 2014 (Cha robh gin ann an 2013).

#### 16. GEALLAIDHEAN A THAOBH TEACHD-A-STEACH

Chìthear gu h-ìosal geallaidhean a thaobh thabhartasan aig deireadh na bliadhna, 's iad sin tabhartasan a chaidh aontachadh ro 31 Màrt 2014 ach nach tèid a phàigheadh gu às dèidh sin:

	2014 £	2013 £	
Taobh a-staigh bliadhna	2,515,535	2,935,067	Within one year
Taobh a-staigh dà gu còig bliadhna	1,830,424	188,810	Within two to five years
Às dèidh còig bliadhna	0	0	After five years
	<u>4,345,959</u>	<u>3,123,877</u>	

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

In addition to the significant transactions during the year listed in Note 13 above, the following grants were approved to organisations with which Bòrd Members and members of the Senior Management Team had declared an interest. The grants concerned cover the period up to 31 March 2014.

#### 15. CAPITAL COMMITMENTS, CONTINGENT LIABILITIES AND OPERATING OBLIGATIONS

There was no committed but unspent capital expenditure at 31 March 2014 (2013 Nil).

There was no known contingent liability at the Balance Sheet date (2013 NIL).

There was no obligations under non-cancellable Operating Leases 31 March 2014 (2013 Nil).

#### 16. REVENUE COMMITMENTS

Grants commitments at the year end, comprising grants which had been approved prior to 31 March 2014 but were not payable until after that date, were due as follows:



## 17. 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' mhaoinachaidh 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 na h-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.

## 18. TACHARTASAN ÀS DÈIDH NA DUILLEIGE COTHROMACHAIDH

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

## 17. FINANCIAL INSTRUMENTS

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

### Liquidity risk

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

### Foreign currency risk

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

### Interest-rate risk

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

### Fair values

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

## 18. 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 earr-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

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an  
Cothrom**

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**Thig gam  
theagasg!**

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BÒRD NA  
GÀIDHLIG



## Some of the potential advantages of bilingualism and bilingual education currently publicised are:

### Communication Advantages

- Wider communication (extended family, community, international links, employment).
- Literacy in two languages

### Cultural Advantages

- Broader enculturation, a deeper multiculturalism, and two 'language worlds' of experience
- Greater tolerance and less racism

### Cognitive Advantages

- Thinking benefits (creativity, sensitivity to communication).

### Character Advantages

- Raised self-esteem
- Security in identity

### Curriculum Advantages

- Increased curriculum achievement
- Easier to learn a third language

### Cash Advantages

- Economic and employment benefits

'A Parents' and Teachers' Guide to Bilingualism',  
Professor Colin Baker, International Expert on  
Bilingual Education



[www.gaidhlig.org.uk/fdp](http://www.gaidhlig.org.uk/fdp)



BÒRD NA  
GÀIDHLIG



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