

BÒRD NA GÀIDHLIG

AITHISG BHLIADHNAIL AGUS CUNNTASAN

A' BHLIADHNA A CHRÌOCHNAICH AIR 31 MÀRT 2018

ANNUAL REPORT AND ACCOUNTS

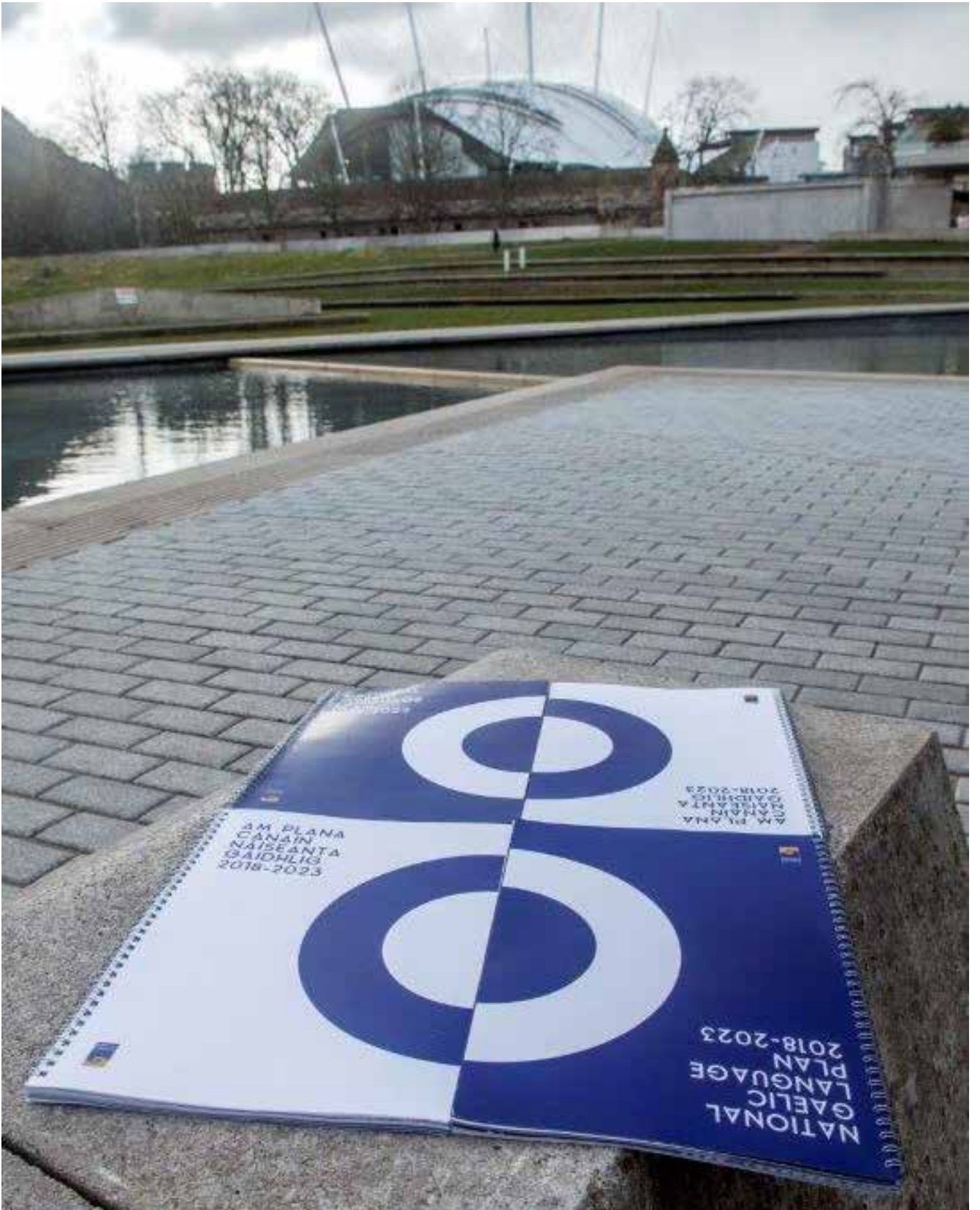
YEAR ENDED 31 MARCH 2018



CLÀR-INNSE

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AITHISG COILEANAIDH

PERFORMANCE REPORT

Sealladh Farsaing

Tha Bòrd na Gàidhlig a' foillseachadh na h-Aithisge Bliadhna agus nan Cunntasan aige airson na bliadhna 1 Giblean 2017 gu 31 Màrt 2018. 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.

Soirbheachadh is Adhartas

- Chaidh Am Plana Cànain Nàiseanta Gàidhlig 2018-23 fhoillseachadh
- Chùm sinn oirnn ag obair còmhla ri ar luchd-ùidhe a' gabhail a-steach nam buidhnean poblach a tha a' dèanamh obair riatanach gus Gàidhlig a thoirt air adhart – Alba Chruthachail, Iomairt na Gàidhealtachd is nan Eilean, MG ALBA, VisitAlba, Ùghdarrasan Ionadail agus càch
- An àireamh de Phlanaichean Gàidhlig ùra is feadhainn a chaidh ùrachadh
- A' gabhail pàirt ann an Còmhhdail na Gàidhealtachd is nan Eilean – a' sealltainn cho cudromach 's a tha a' Ghàidhlig san fharsaingeachd an lùib na h-eaconamaidh agus chùisean sòisealta
- A' conaltradh ri coimhearsnachdan – chaidh coinneamh a' Bhùird Stiùiridh a chumail ann an Loch Abar; chaidh co-chomhairleachaidhean coimhearsnachd a chumail air an dreachd den Phlana Cànain Nàiseanta Ghàidhlig agus air Ro-innleachd Chultarach na h-Alba ùr aig Riaghaltas na h-Alba
- Chaidh freagairtean a thoirt do cho-chomhairleachaidhean poblach air leasachaidhean cudromach a bheir buaidh air a' Ghàidhlig leithid Riaghladh air Foghlam, Bile nan Eilean, agus Reachdas airson Eucoir-gràine
- Chaidh sgoil Ghàidhlig ùr a thogail ann am Port Rìgh
- A' gabhail pàirt sa bhuidhinn-obrach airson treas sgoil Ghàidhlig ann an Glaschu

Overview

Bòrd na Gàidhlig presents its Annual Report and Accounts for the year from 1 April 2017 to 31 March 2018. 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.

Significant Achievements

- Launch of the National Gaelic Language Plan 2018-23
- Continued collaboration with stakeholders including the public bodies essential to Gaelic development – Creative Scotland, Highlands and Islands Enterprise, MG ALBA, VisitScotland, Local Authorities and others
- Number of new and next iteration Gaelic language plans
- Participation in Convention of the Highlands & Islands – demonstrating the importance of the wider economic and social context for Gaelic
- Community conversations – board meeting held in Lochaber; community consultations on the draft National Gaelic Language Plan and the Scottish Government's new Cultural Strategy for Scotland
- Responses to public consultations on key developments impacting on Gaelic including Education Governance, Islands Bill, and Hate Crime Legislation
- Development of a new Gaelic school in Portree
- Participation in the working group for 3rd Gaelic school in Glasgow

AITHISG COILEANAIDH

- Ro-aithris gum bi àireamh nas àirde de dhaoine a' ceumnachadh agus a' gabhail dreuchd mar thidsear fo dhearbhadh; daoine a' cur crìoch air a' Chùrsa Bhogaidh Ghàidhlig do Luchd-teagaisg agus Leasachadh Proifeiseanta Leantainneach ann an sgilean Gàidhlig
- Goireasan foghlaim Gàidhlig ùra air-loidhne gu bhith air an cruthachadh
- Bliadhna na h-Òigridh - am measg nam prìomh phròiseactan tha: maoinachadh airson oifigear leasachaidh Gàidhlig aig Young Scot; greisean gnìomhachais is greisean trànaidh do luchd-ceuma aig The Sheiling, Stòrlann Nàiseanta, buidhnean ealain; agus sgoilearachd dhìseatach sna gnìomhachasan cruthachail.

PERFORMANCE REPORT

- Increased numbers projected to graduate and take up probationary roles as teachers; Gaelic Immersion for Teachers graduates and CPD in Gaelic language skills
- New online educational resources to be created
- Year of Young People - key projects include funding for Gaelic development officer at Young Scot; graduate placements and traineeships at The Sheiling, Stòrlann Nàiseanta, arts organisations; and creative industries digital scholarship.

AITHISG A' CHATHRAICHE

CATHRAICHE'S (CHAIR'S) REPORT



Ailean Dòmhnallach
Cathraiche

Allan MacDonald
Cathraiche

Tha e a' toirt toileachas mòr dhomh Aithisg Bhliadhnail is Cunntasan Bhòrd na Gàidhlig airson 2017/18 a chur mur coinneimh.

Cha bu bheag na leasachaidhean is adhartas a chunnacas thairis air a' bhliadhna sin agus am measg nan rudan a bu chudromaiche a choilean sinn nar n-obair fhìn bha foillseachadh a' Phlana Cànain Nàiseanta Ghàidhlig airson 2018-2023.

Chaidh am Plana Cànain Nàiseanta Ghàidhlig ullachadh às dèidh co-chomhairleachadh poblach farsaing a chaidh a chumail thar ùine agus tha am Bòrd fìor thoilichte leis na beachdan taiceil a fhuair iad a thaobh cruth a' Phlana. Cuideachd, agus nas cudromaiche buileach, bha e cho math cluinntinn gun robh daoine ag aontachadh ri brìgh a' Phlana sa bheil mineachadh soilleir is pongail air ar prìomh amasan is cinn-uidhe airson na Gàidhlig. Tha am Plana a' sealltainn na tha Bòrd na Gàidhlig an dùil a choileanadh, ann an co-bhuinn ri Riaghaltas na h-Alba agus prìomh luchd-compàirt eile air feadh na h-Alba.

Tha na ceanglaichean eadar a' Ghàidhlig agus cùisean eaconamach is sòisealta san fharsaingeachd nam pàirt cudromach den Phlana Cànain Nàiseanta Ghàidhlig ùr agus tha Bòrd na Gàidhlig air taic a thoirt do ghrunn phròiseactan a tha ag amas air obraichean a chruthachadh, agus mar thoradh orra sin thèid Gàidhlig a chleachdadh barrachd agus a chur air adhart sna coimhearsnachdan sin.

It gives me great pleasure to present you with the Annual Report and Accounts in relation to the work of Bòrd na Gàidhlig throughout 2017/18.

There have been a number of highlights throughout the year with the launch of the National Gaelic Language Plan 2018-2023 being very much at the forefront of our activities.

The National Gaelic Language Plan has been produced following an extensive period of public consultation and the Bòrd are delighted with the positive feedback which it has received in relation to the design of the Plan. Also, more importantly, agreement with the content which clearly and concisely lays out the major aims and objectives for Gaelic is welcome. The content sets out what Bòrd na Gàidhlig will work to meet, in collaboration with the Scottish Government and other key partners across Scotland.

The wider economic and social context for Gaelic is a key driver in the new National Gaelic Language Plan and Bòrd na Gàidhlig has supported several projects aimed at creating employment, which will lead to increased usage and promotion of Gaelic in communities.

AITHISG A' CHATHRAICHE

CATHRAICHE'S (CHAIR'S) REPORT

Tha leasachaidhean cudromach air a bhith ann am foghlam, leithid Bun-sgoil Ghàidhlig ùr ann am Port Rìgh agus an naidheachd a dh'fhoillsich an Leas Phrìomh Mhinistear gun tèid treas sgoil Ghàidhlig fhosgladh ann an Glaschu. Cumaidh am Bòrd air a' toirt taic do phàrantan a tha airson foghlam tron Ghàidhlig a stèidheachadh is a leudachadh ann an sgìrean leithid Dhùn Èideann, Earra-Ghàidheal is Bhòid agus àiteachan eile.

The opening of the new Gaelic Primary School in Portree and the announcement of a third Gaelic school in Glasgow by the Deputy First Minister are key developments in education. The Bòrd will continue to support parents who wish to see Gaelic medium education developed and expanded in areas such as Edinburgh, Argyll and Bute and elsewhere.



Tha e na adhbhar gàirdeachais a bhith a' faicinn BBC ALBA is FilmG a' comharrachadh 10 bliadhna bho thòisich iad. Tha sinn a' cur fàilte air na leasachaidhean com-pàirteach aig ìre eadar-nàiseanta a chunnacas o chionn ghoirid is air a' mhaoineachadh a chaidh a chosg air prògraman a bheir toileachas mòr don luchd-amhairc. Tha a' bhuidheann litreachais, Comhairle nan Leabhraichean, a' comharrachadh a' 50mh ceann-bliadhna aca ann an 2018. Tha seo a' tighinn às dèidh a' 40mh ceann-bliadhna aig Acair a chomharraich iad ann an 2017. Tha sinn a' cur meal-a-naidheachd orra uile agus tha sinn a' coimhead air adhart ri bhith gam faicinn a' togail air an obair a rinn iad ann a bhith a' toirt na Gàidhlig air adhart ann an Alba is thall thairis.

It is pleasing to see BBC ALBA and FilmG celebrate their 10th anniversaries. The recent international collaborations and investment in programming are excellent and will be warmly welcomed by audiences. Gaelic publishers, Comhairle nan Leabhraichean, are celebrating their 50th anniversary in 2018. This follows on from Acair's celebrations for their 40th anniversary in 2017. We congratulate them all and look forward to their continued role in helping Gaelic to move forward in Scotland and overseas.

A bharrachd air ar taic don Fhèis Eadar-Cheilteach, bha am Bòrd fìor thoilichte a bhith ag obair còmhla ri MG ALBA agus daoine eile gus a' chuir iomraiteach, Òrain nan Gàidheal, a chur air dòigh aig Celtic Connections ann an 2018. Bha oidhche air leth de cheòl is seinn ann le feadhainn de na sàr sheinneadairean Gàidhlig is luchd-ciùil à Alba agus Orcastra Cho-cheòlach na h-Alba aig a' BhBC an làthair agus an talla loma-làn.

Tha taic phoilitigeach don Ghàidhlig cho cudromach 's a bha i riamh agus tha Bòrd na Gàidhlig air a bhith ag obair, agus cumaidh sinn oirnn ag obair, le Riaghaltas na h-Alba agus gach partaidh poilitigeach a chum maith cànan is cultar na Gàidhlig. Tha e air a bhith dha-riribh math an ire de thaic fhaicinn bho na partaidhean uile don Ghàidhlig agus a bhith a' cluinntinn o chionn beagan mhiosan Buill Pàrlamaid leithid Ceit Fhoirbeis BPA, Dòmhnall Camshron BPA agus Alasdair Allan BPA uile a' bruidhinn sa Gàidhlig ann am Pàrlamaid na h-Alba. Tha am Bòrd gu daingeann den bheachd gun cuidich taic mar seo agus an inbhe a tha an cànan a' faighinn, agus i air a cleachdadh sa Phàrlamaid, leis an amas gus a' Ghàidhlig fhisge a-steach do bheatha muinntir na h-Alba mar nì àbhaisteach.

Tha Bòrd na Gàidhlig a' cur sùim mhòr san taic is comhairle a gheibhear bho dhiofar choimhearsnachdan air feadh na dùthcha agus mar phàirt den obair a rinn sinn thar ùine na h-aithisge chum sinn tachartasan co-chonaltraidh coimhearsnachd ann an sgìrean leithid Loch Abar, Na h-Eileanan an Iar agus An t-Eilean Sgitheanach.

Cuideachd sa bhliadhna a dh'fhalbh chuala sinn naidheachdan glè dhùilich agus b' e buille chruaidh dha-riribh a bh' ann a bhith a' cluinntinn gun do bhàsaich cuid de na sàr Ghàidheil a bha air uiread a dhèanamh airson na Gàidhlig thar nam bliadhnaichean.

In addition to its support for the Interceltique Festival, the Bòrd was delighted to work with MG ALBA and others on the hugely successful Òrain nan Gàidheal production at Celtic Connections 2018. This saw some of Scotland's foremost Gaelic singers and musicians team up with the BBC Scottish Symphony Orchestra to produce a stunning evening's entertainment to a packed audience.

Political support for Gaelic remains crucial and Bòrd na Gàidhlig has, and will, continue to work with the Scottish Government and all political parties for the benefit of the Gaelic language and culture. It has been particularly pleasing to note the level of cross-party support for Gaelic and the contributions made in Gaelic in the Scottish Parliament in recent months by the likes of Kate Forbes MSP, Donald Cameron MSP and Alasdair Allan MSP. The Bòrd firmly believes that this kind of public support and use of the language in the country's Parliament can only help with the objective of normalising the Gaelic language.

Bòrd na Gàidhlig greatly values the support and input of the various communities around Scotland and our work over the period of this report has included community engagement events in areas such as Lochaber, the Western Isles and Skye.

The past year has also brought some sad news and it was with a great sense of sadness and loss that we heard of the passing of several Gaels who each played their part in helping Gaelic to prosper over the years.

AITHISG A' CHATHRAICHE

CATHRAICHE'S (CHAIR'S) REPORT

Bha cliù mòr aig Iain MacLeòid nach maireann airson na h-obrach mòire a rinn e fad iomadh bliadhna airson a' chànain, gu h-àraidh còmhla ris a' Chomunn Ghàidhealach agus an lùib a' Mhòid Nàiseanta Rìoghail, agus gu dearbh mar Bhall de Bhòrd na Gàidhlig.

John MacLeod was well known for his work over many years, particularly with the likes of An Comunn Gàidhealach and The Royal National Mòd, having also been a Board member of Bòrd na Gàidhlig.



Cuideachd, chaill sinn dithis Ghàidheal iomraiteach eile, Seonaidh Ailig Mac a' Phearsain agus Tormod MacIllEathain, a choisinn ainm dhaibh fhèin airson na h-obrach ionmholta a rinn iad an lùib craoladh agus dibhearsain, agus chuidich an dithis aca gu mòr le bhith a' cur na Gàidhlig air adhart ann an Alba agus gu h-eadar-nàiseanta.

Seonaidh Ailig MacPherson and Norman MacLean were also well known for their immense contributions in broadcasting and entertainment, and both helped greatly to promote Gaelic throughout Scotland and also internationally.

Rinn Dòmhnall MacLeòid (Ìle) agus Laura Jane Rintoul (Peairt) obair mhòr airson na Gàidhlig cuideachd sna coimhearsnachdan aca fhèin agus air feadh Alba.

Donald MacLeod (Islay) and Laura Jane Rintoul (Perth) both made immense contributions to Gaelic in their respective communities and across wider Scotland.

Tha Bòrd na Gàidhlig a' dèanamh luaidh orra uile agus a' toirt aithne do na choilean na daoine seo dha robh spèis mhòr aig daoine agus a nochd uiread dichill is dealais don Ghàidhlig. Tha ar smuaintean leis na càirdean is caraidean aca. Bidh ionndrainn mhòr orra.

Bòrd na Gàidhlig mourns their passing and recognises the contributions that each of these highly respected individuals made and their dedication and commitment to Gaelic. We express our sympathies to their families and friends. They will be sorely missed.

Tha na Gàidheil seo a tha sinn air a chall thairis air a' bhliadhna a dh'fhalbh air dileab nach beag fhàgail againn, agus mar phàirt de sin tha iad air bun-stèidh làidir a thoirt dhuinn air an urrainn dhuinn togail, agus cumaidh Bòrd na Gàidhlig air a' stiùireadh na h-iomairt gus cànan agus cultar na Gàidhlig a thoirt air adhart agus a thoirt am feabhas.

Cumaidh am Bòrd air ag obair còmhla ri càch – còmhla ri coimhearsnachdan is daoine fa leth, a tha gu tric ag obair gu saor-thoileach, agus còmhla ris an iomadh buidheann phoblach aig a bheil Plana Gàidhlig. Tha an aon amas againn uile, gun tèid Gàidhlig a chleachdadh nas trice, le barrachd dhaoine agus ann am barrachd shuidheachaidhean.

Ailean Dòmhnallach

Cathraiche

One of the legacies of Gaels such as those we have lost in the past year is that the Gaelic language has a solid base from which to move forward and Bòrd na Gàidhlig will continue to lead on ensuring that the language and culture will continue to develop and prosper in future years.

The Bòrd will continue to collaborate with others – communities and individuals, often working on a voluntary basis, and the many public organisations who have Gaelic Language Plans in place. We share the aim that more people will use Gaelic more often, and in more situations.

Allan MacDonald

Chair

LÈIRMHEAS A' CHEANNAIRD

CEANNARD'S (CEO'S) REVIEW



Shona NicIllinnein
Ceannard

Shona MacLennan
Ceannard (CEO)

Tha a' bhliadhna a dh'fhalbh air a bhith na h-adhbhar misneachd agus dùbhlannach, agus tha mi gu mòr an comain mo cho-obraichean airson na tha sinn air a choileanadh còmhla ann an 2017/18. Tha mi den bheachd gun do rinn sinn adhartas nach beag.

Mar a thuirt an Cathraiche san aithisg aige, chaidh am Plana Cànanain Nàiseanta Gàidhlig ùr fhoillseachadh sa Phàrlamaid sa Mhàrt 2018 agus e mar thoradh air obair mhòr a rinneadh thar ùine fhada, agus e a' togail air beachdan a fhuaras bho iomadh coimhearsnachd, buidheann agus neach fa leth agus bu mhath leam mo thaing a thoirt dhuibh uile airson na rinn sibh. Tha fios againn glè mhath nach eil an obair seachad le foillseachadh a' Phlana. 'S e toiseach ar n-obrach a th' ann gus amasan a' Phlana ùir a chur an gnìomh, Plana a bhuineas ri Alba air fad, agus tha sinn a' dèanamh fiughair mhòr ri bhith a' coileanadh na chuir sinn romhainn.

Tha prìomh theachdaireachdan a' Phlana a' buntainn ri bhith a' toirt fàs air cleachdadh is ionnsachadh na Gàidhlig agus ri bhith a' cur na Gàidhlig air adhart, leis an amas gun tèid Gàidhlig a chleachdadh nas trice, le barrachd dhaoine agus ann am barrachd shuidheachaidhean. Stiùiridh na prionnsapalan seo ar n-obair sna bliadhnaichean ri thighinn agus e san amharc dhuinn togail air na choilean sinn sna bliadhnaichean a dh'fhalbh.

The year past has been inspiring and challenging and I am much indebted to the work of my colleagues for all that we have achieved during 2017/18. I believe we have made substantial progress.

As mentioned in the Cathraiche's report, the launch of the new National Gaelic Language Plan at Parliament in March 2018 was the culmination of a long period of intensive work, drawing together the views of many communities, organisations and individuals and I would like to thank you all for your input. We are very aware that the launch is not the end of the process. It is the beginning of our work to implement the objectives of the new Plan, which is for the whole of Scotland, and we look forward with excitement to that.

The key messages in the Plan focus on increasing the use, learning and promotion of Gaelic with the aim that more people use Gaelic, more often and in more situations. These principles will guide our work during the coming years and we aim to build on our successes of the year past.

Dùbhlain is Cothroman

Chithear gu cunbhalach sna pàipearan-naidheachd nàiseanta is ionadail, agus sna meadhanan air-loidhne, daoine a' càineadh is a' cur sìos air cànan is cultar na Gàidhlig agus air tòrr de na buidhnean is daoine a tha ag obair gus a' Ghàidhlig a chur air adhart is a leasachadh.

Challenges and opportunities

The Gaelic language, its culture and the many organisations and individuals that work on the promotion and development of Gaelic in Scotland are regularly faced with negative comment and criticism in the national and local print and online media.



'S e dùbhlain a tha seo fhathast, ach tha e cuideachd a' toirt cothrom dhuinn agus cumaidh Bòrd na Gàidhlig air a' toirt fhreagairtean fiosrachail is misneachail do leithid a chàineadh agus tha sinn an comain nan daoine a bhios a' toirt freagairt do leithid a bheachdan is a dh'fhiosrachadh a tha uaireannan ceàrr agus gun adhbhar. Cumaidh sinn oirn ag obair còmhla ri buidhnean, air a bheil e mar dhleastanas taic a thoirt do mhion-shlòigh, gus beachdan dhaoine atharrachadh agus barrachd dìon a chur air luchd-labhairt na Gàidhlig.

This area of our work remains a challenge, but also provides an opportunity and Bòrd na Gàidhlig will continue to respond positively to this criticism and is grateful for the support of others who respond to what are, at times, unwarranted and inaccurate statements. We will continue to work with those organisations whose functions include supporting minorities to effect change in attitudes and strengthen protection for Gaelic speakers.

LÈIRMHEAS A' CHEANNAIRD

Mar a tha am Plana Nàiseanta ùr a' dèanamh soilleir, tha dùbhlain dheamografach, eaconamach is sòisealta sna sgìrean eileanach is dùthchail far a bheil Gàidhlig na cànan coimhearsnachd a' cur cor na Gàidhlig sna sgìrean sin ann an cunnart nach beag agus bidh an obair againn sa bhliadhna ri thighinn gu h-àraidh ag amas air taic a thoirt do na coimhearsnachdan sin agus do luchd-labhairt na Gàidhlig a tha a' fuireach annta. Ri linn mar a tha barrachd fearainn is stòrasan eile ann an làmhnan na coimhearsnachd, tha cothroman ann obrachadh leis na coimhearsnachdan sin agus rinn sinn sin le bhith a' toirt taic do dh'Urras Oighreachd Ghabhsainn leis na planaichean aca airson ionad coimhearsnachd a stèidheachadh agus do Glaschu.net gus fàs a thoirt air coimhearsnachd na Gàidhlig ann an Glaschu.

CEANNARD'S (CEO'S) REVIEW

As the new National Plan makes clear, demographic, economic and social challenges in the island and rural areas where Gaelic is a community language are a serious threat to the language's survival and our work in the coming year will focus particularly on supporting those communities and Gaelic speakers within them. The growth of community ownership of land and other assets offers a range of opportunities to work with those communities and we have achieved this with supporting Urras Oighreachd Ghabhsainn in their plans to develop a community centre and with Glaschu.net to grow the Gaelic community in Glasgow.



A' Coimhead air Adhart

Bho thoiseach 2018 tha sinn air a bhith ag amas gu h-àraidh – coltach ri iomadh buidheann eile – air taic a thoirt do agus gàirdeachas a dhèanamh ri Bliadhna na h-Òigridh, agus cumaidh sinn oirnn le sin sna mìosan a tha romhainn.

'S e a th' ann an 2019, Bliadhna nan Cànanan Dùthchasach aig UNESCO, agus obraichidh Bòrd na Gàidhlig còmhla ri càch ann an Alba agus thall thairis gus aon de chànanan dùthchasach na h-Alba a chur air adhart. Tillidh Fèis nam Meadhanan Ceilteach a dh'Alba an ath-bhliadhna agus i a' comharrachadh 40 bliadhna agus gheibhear cothrom an lùib sin gus bratach craoladh is meadhanan didseatach na Gàidhlig a thogail an àirde.

Tha sinn a' coimhead air adhart ri fosgladh na treas Sgoile Gàidhlig ann an Glaschu agus a bhith ag obair còmhla ri ùghdarrasan ionadail agus luchd-compàirt eile gus leudachadh a thoirt air foghlam tron Ghàidhlig is foghlam luchd-ionnsachaidh na Gàidhlig ann an Alba.

Shona NicIllinnein
Ceannard

Looking Forward

Since the start of 2018, our focus – like many other organisations – has been on contributing to and celebrating the Year of Young People and we will continue with that in the coming months.

2019 is the UNESCO Year of Indigenous Languages and Bòrd na Gàidhlig will work with others in Scotland and overseas to promote one of Scotland's indigenous languages. Next year will also see the Celtic Media Festival come back to Scotland in its 40th year and this will be an opportunity to further celebrate broadcasting and digital media in Gaelic.

We look forward to the opening of the third Gaelic School in Glasgow and working with local authorities and other partners to expand the provision of Gaelic medium and Gaelic learner education in Scotland.

Shona MacLennan
Ceannard

AITHRIS AIR RAON-ÙGHDARRAIS NA BUIDHNE

PURPOSE STATEMENT

Ar n-Àrd-amas

Gum bi a' Ghàidhlig air a faicinn is air a cluinntinn gu làitheil air feadh Alba, chun na h-ìre 's gum bi i air a h-aithneachadh mar phàirt bunaiteach de bheatha muinntir na h-Alba agus mar chànan prìseil a tha a' cur ri cultar is eaconamaidh na dùthcha.

Ag innse cò sinn

'S e Bòrd na Gàidhlig a' phrìomh bhuidheann phoblach ann an Alba le uallach gus leasachaidhean Gàidhlig a chur air adhart agus gus comhairle a thoirt do Mhinistearan na h-Alba mu chùisean Gàidhlig.

Na tha sinn a' dèanamh:

- Ag ullachadh a' Phlana Cànain Nàiseanta Ghàidhlig agus a' co-òrdanachadh coileanadh a' Phlana sin
- A' toirt stiùireadh do mar a thèid Planaichean Gàidhlig nan Ùghdarrasan Poblach ullachadh is a chur an gnìomh
- A' foillseachadh stiùireadh reachdail gus foghlam Gàidhlig a thoirt air adhart
- A' toirt comhairle do Mhinistearan Riaghaltas na h-Alba air cùisean Gàidhlig
- A' toirt seachad maoineachadh gus Gàidhlig a thoirt air adhart
- A' toirt stiùireadh is comhairle seachad mar thaic do dh'ìomairtean Gàidhlig
- A' cur na Gàidhlig air adhart gu h-ionadail, gu nàiseanta agus gu h-eadar-nàiseanta, agus
- A' toirt fa-near do is a' frithealadh air feumalachdan nan coimhearsnachdan.

Airson tuilleadh fiosrachaidh, faicibh ar Plana Corporra aig www.gaidhlig.scot

Our Vision

Gaelic is seen and heard on a daily basis across Scotland, such that it is widely recognised as an integral part of Scottish life and a national cultural and economic asset.

Who we are

Bòrd na Gàidhlig is the principal public body in Scotland responsible for promoting Gaelic development, including providing advice to the Scottish Ministers on Gaelic issues.

What we do:

- Produce the National Gaelic Language Plan and co-ordinate its delivery
- Oversee the development and implementation of Gaelic Language Plans by Public Authorities
- Issue statutory guidance to develop Gaelic education
- Advise Scottish Government Ministers on Gaelic issues
- Distribute funds for the development of the Gaelic language
- Provide leadership and advice in support of Gaelic language initiatives
- Promote Gaelic locally, nationally and internationally
- Listen and react to the needs of communities.

For more information, see our Corporate Plan at www.gaidhlig.scot

Structar is àrainneachd obrach na buidhne

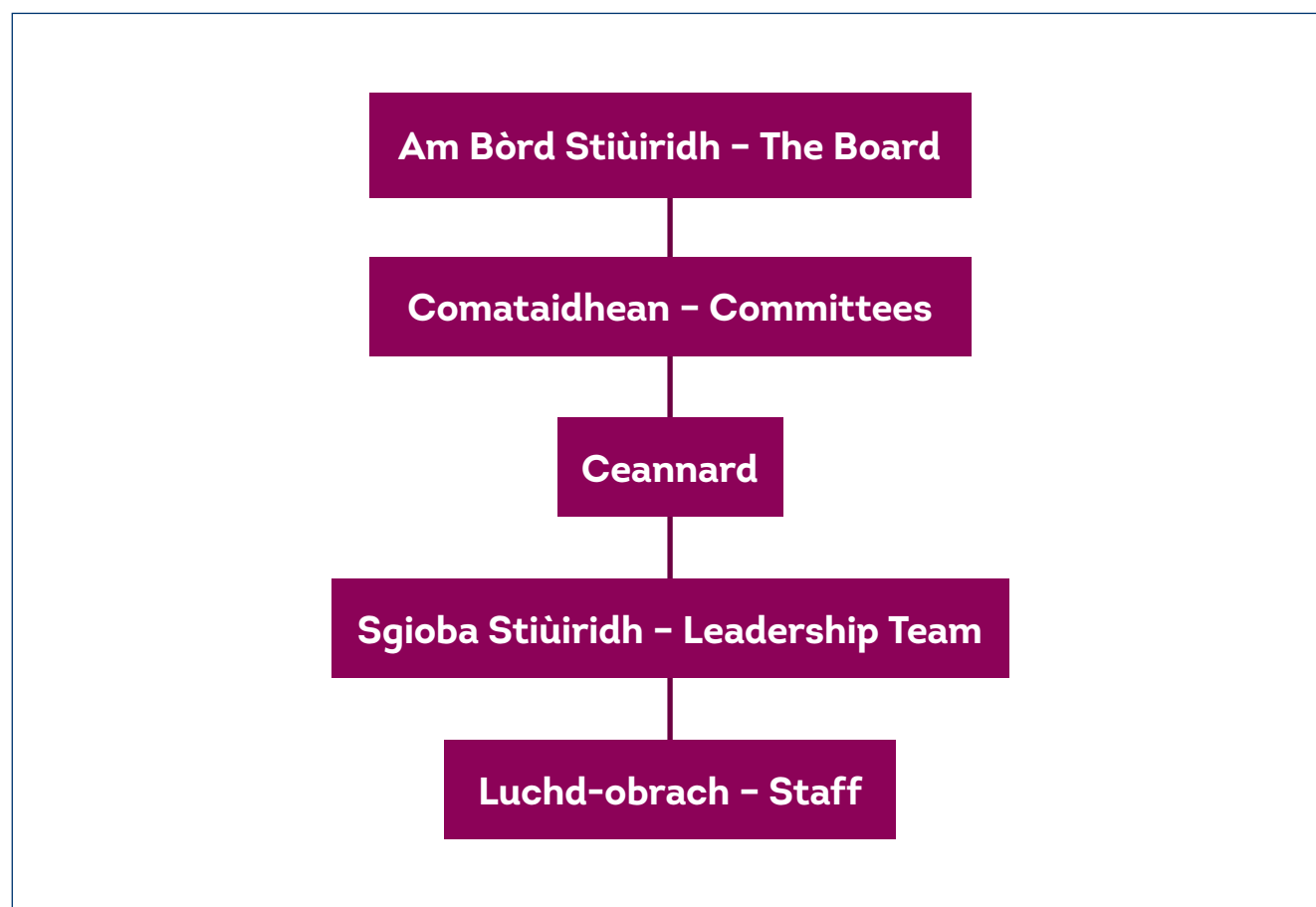
Tha am Plana Cànan Nàiseanta Gàidhlig, a thèid ullachadh a h-uile còig bliadhna, a' sealltainn cinn-uidhe is suidheachadh ro-innleachdail is obrach na buidhne. Tha ar cinn-uidhe chorporra a' togail air prìomhachasan a' Phlana Nàiseanta agus tha ar plana gnìomh bliadhnaile stèidhichte air na cinn-uidhe sin. Bidh iad sin cuideachd a' toirt stiùireadh do mar a thèid planadh a dhèanamh airson agus feum a dhèanamh de ar luchd-obrach is ionmhas.

Our business model and environment

The National Gaelic Language Plan, produced every five years, sets our strategic and operational context. Our corporate objectives are drawn from the National Plan's priorities and inform our annual operational planning. These also guide our human resources and financial planning and deployment.

Structar na Buidhne

Organisational structure



Faicibh Aithisg nan Stiùirichean air duilleag 56 gu 58 airson fiosrachadh iomlan.

See Directors' Report pages 56 to 58 for full details.

AITHRIS AIR RAON-ÙGH DARRAIS NA BUIDHNE

PURPOSE STATEMENT

Cinn-uidhe is Ro-innleachdan

B' e am Plana Cànan Nàiseanta Gàidhlig airson 2012-2017 a' phrìomh sgrìobhainn a bha fhathast a' stiùireadh obair is amasan ro-innleachdail Bhòrd na Gàidhlig ann an 17/18, fhad 's a bhathar ag ullachadh a' Phlana Nàiseanta ùir.

Mar an ceudna, bha ar n-obair ann an 17/18 air a stiùireadh leis a' Phlana Chorpóra airson 2014-2017 agus bha ar Prìomh Chomharran Coileanaidh (PCC) stèidhichte air a' Phlana sin. Gus tomhas a dhèanamh air ìrean-coileanaidh ann an 17/18, chaidh coimeas a dhèanamh eadar na toraidhean/builean agus na targaidean a chaidh a stèidheachadh mu choinneamh nan ceann-uidhe ro-innleachdail sa Phlana Chorpóra airson 2014-2017. Chì sibh geàrr-chunntas air coileanadh airson 17/18 gu h-ìosal.

Tha am Plana Cànan Nàiseanta Gàidhlig 2018-2023 a' toirt Frèam-obrach Ro-innleachdail dhuinn leis an urrainn dhuinn ar prìomhachasan obrach a stèidheachadh thairis air còig bliadhna. Tha ar [Plana Chorpóra 2018-2023](#) a' toirt plana obrach ro-innleachdail dhuinn a tha stèidhichte air prìomhachasan a' Phlana Cànan Nàiseanta Ghàidhlig 2018-2023.

Chaidh àrd-amas soilleir agus prìomh chinn-uidhe a chomharrachadh gus prìomhachasan ro-innleachdail na prìomh sgrìobhainne poileasaidh airson na Gàidhlig a chur air adhart agus a thoirt gu buil, agus gus cumail ris na tha Riaghaltas na h-Alba a' Sùileachadh aig Ìre Chorpóra bho Bhuidhnean Poblach. Chuir am Ministear agus am Bòrd Stiùiridh aonta ris a' Phlana Cànan Nàiseanta Ghàidhlig sa bhliadhna ionmhais 17/18, agus chuir iad aonta ris a' Phlana Chorpóra sa bhliadhna ionmhais 18/19.

Objectives and strategies

The National Gaelic Language Plan 2012-2017 remained the key document for directing Bòrd na Gàidhlig's strategic and operational direction in the 17/18, while the new National Plan was being developed.

Similarly, the Corporate Plan 2014-2017 continued to set direction and KPIs for 17/18. To monitor performance during 17/18 the actual outputs/outcomes were compared to the targets set for the strategic objectives given in the 2014-2017 Corporate Plan. See below for the performance summary for 17/18.

The National Gaelic Language Plan 2018-2023 provides the Strategic Framework to enable us to prioritise our operation for a five-year period. Our [Corporate Plan 2018-2023](#) sets out a strategic work plan that matches the priorities of the 2018-2023 National Gaelic Language Plan.

A clear vision and key objectives have been identified to promote and deliver the strategic priorities of the principal policy document for Gaelic, as well as alignment to the Scottish Government's Corporate Expectation of Public Bodies. The National Gaelic Language Plan received Ministerial and Board approval during financial year 17/18, and the Corporate Plan during financial year 18/19.

Sa Phlana Chorporra airson 2018-2023 tha ceithir prìomhachasan ro-innleachdail:

- Gum bi barrachd dhaoine a' cleachdadh Gàidhlig agus a' faotainn bhuannachdan bhon chànan nan obair, aig an taigh agus sna coimhearsnachdan aca.
- Gum bi barrachd chothroman ann do dhaoine aig aois sam bith na sgilean Gàidhlig aca a thoirt air adhart agus gum bi e nas fhasa dhaibh na cothroman sin a ghabhail.
- Gum bi barrachd dhaoine ann an Alba taiceil is bàidheil do chànan is cultar na Gàidhlig.
- Gun cùm Bòrd na Gàidhlig air a' leasachadh nan dòighean-obrach aige.

Rianachd Chunnartan

Ar deòin gus gabhail ri cunnartan agus rianachd chunnartan

Tha mar a shoirbhicheas le ar n-obair an crochadh air mar as urrainn dhuinn maoinachadh is taic eile a thoirt seachad agus pròiseactan a libhrigeadh a tha a' cur ris an àireamh dhaoine a tha a' cleachdadh Gàidhlig agus a' cuideachadh le bhith a' gleidheadh a' chànan do na ginealaich a tha ri thighinn.

Le bhith a' dèanamh sin, tha sinn a' cumail oirnn a' fighe rianachd chunnartan air feadh ar n-obrach agus sinn a' measadh chunnartan is chothroman mar phàirt bunaiteach de stiùireadh ro-innleachdail na buidhne. Mar bhuidhinn phoblaich, tha cho deònach 's a tha sinn gabhail ri cunnartan an urra ris an t-suidheachadh phoilitigeach agus ri cùisean eaconamach. Ge-tà, tha e mar uallach oirnn mion-chànan is mion-choimhearsnachd a chur air adhart agus an dion, agus mar sin, feumaidh sinn uaireannan, ri linn ar n-obrach, a bhith nas deònaiche gabhail ri cunnartan.

The Corporate Plan 2018-2023 promotes four strategic priorities:

- More people using and benefiting from Gaelic at work, at home and in the community.
- Opportunities for people to develop their Gaelic skills at any age increase and are more accessible.
- More people in Scotland are positive about Gaelic language and culture.
- Bòrd na Gàidhlig continues to develop how it works.

Risk Management

Risk appetite and approach to risk management

Our success depends on the ability to deliver funding, projects and other support which increase the number of people using the Gaelic language and contribute to ensuring its existence for future generations.

In doing so, we continue to develop an embedded approach to risk management which puts risk and opportunity assessment at the heart of our strategy. As a public sector organisation our appetite for risk is informed by political and economic contexts. However, our responsibility is for promoting and safeguarding a minority language and a minority community and therefore our work demands that in some contexts we must have a greater appetite for risk.

AITHRIS AIR RAON-ÙGH DARRAIS NA BUIDHNE

PURPOSE STATEMENT

A' Bhuidheann is Modhan-obrach

Tha am Bòrd Stiùiridh a' gabhail uallach iomlan airson rianachd chunnartan agus airson a bhith a' dèanamh breithneachadh air cho èifeachdach 's a tha siostaman a' Bhùird airson rianachd chunnartan is in-smachd.

Tha am Bòrd Stiùiridh air structar soilleir a stèidheachadh airson na buidhne agus tha e air a mhineachadh gu soilleir cò ris a tha na prìomh chunnartan a th' ann don bhuidhinn an urra. Bidh an Ceannard agus an Sgioba Stiùiridh a' stiùireadh na h-obrach seo, agus tha e mar uallach orra sùil gheur a chumail air na prìomh chunnartan a dh'fhaodadh a bhith ann don Bhòrd. Bidh am Bòrd Stiùiridh a' dèanamh sgrùdadh air na raointean seo far a bheil cunnartan, agus mar phàirt de sin bidh iad a' beachdachadh air cùisean ro-innleachdail, obrach, ionmhasail, laghail agus air mar a tha a' bhuidheann a' cumail ri reachdas. Thèid an sgrùdadh sin a dhèanamh gach ràith.

Airson gach prìomh chunnart, tha frèam-obrach againn gus rian a chumail air, le fiosrachadh air a' mheasadh a rinn sinn air a' chunnart, na modhan-smachd a tha gan cur an sàs, cò ris a tha e an urra rian a chumail air a' chunnart, agus fios air gnìomhan sam bith eile a tha dhìth gus an cunnart a lùghdachadh.

Measadh a' Bhùird Stiùiridh air mar a Thathar a' Cumail ris an Fhrèam-obrach airson Rianachd Chunnartan

Mar thaic don sgrùdadh a nì am Bòrd Stiùiridh air cunnartan, bidh a' Chomataidh Sgrùdaidh is Rianachd Chunnartan cuideachd a' dèanamh sgrùdadh gach bliadhna air an t-siostam rianachd chunnartan. Gheibhear fiosrachadh air obair na Comataidh Sgrùdaidh is Rianachd Chunnartan a thaobh seo san Aithris air Riaghladh air duilleagan 58 - 61. Thèid breithneachadh a dhèanamh air co-dhùnaidhean, a dh'fhaodadh buaidh shusbainteach a thoirt air a' Bhòrd, aig coinneamhan a' Bhùird Stiùiridh nuair a tha sin a dhìth.

Organisation and Process

The Board assumes overall responsibility for the management of risk and for reviewing the effectiveness of the Bòrd's risk management and internal control systems.

The Board has established a clear organisational structure with well-defined accountabilities for the principal risks the organisation faces. This is overseen by the Ceannard and the Leadership Team, who have an active responsibility for focusing on the principal areas of risk to the Bòrd. The Board reviews these risk areas, including consideration of strategic, operational, financial and legal and compliance matters. This review is undertaken quarterly.

For each of our principal risks we have a risk management framework detailing our assessment of the risk, the controls we have in place, who is responsible for managing the risk, as well as any further mitigating actions required.

Board's Assessment of Compliance with the Risk Management Framework

The Board's risk review is supported by an annual review of the risk management system undertaken by the Audit and Risk Management Committee. Details of the activities of the Audit and Risk Management Committee in relation to this can be found in the Governance Statement on pages 58 - 61. Decisions that could have a material impact on the Bòrd are reviewed as and when required at Board meetings.

Prìomh Chunnartan

B' e am prìomh chunnart ro-innleachdail a chaidh a chomharrachadh gum faodadh gum faighear Tabhartas gus Cuideachadh nas lugha às dèidh an ath Ath-sgrùdadh air Caiteachas Poblach ri linn poileasaidhean is modhan-obrach an Riaghaltais co-cheangailte ri teannas. Nan tachradh sin cha bhiodh am Bòrd, no na buidhnean dha bheil e a' toirt maoinachadh, cho comasach air prìomh amasan an Riaghaltais a choileanadh, no air cuideachadh le bhith gan coileanadh, amasan a gheibhear an cois leithid targaidean an Fhrèam Choileanaidh Nàiseanta, am Plana Cànan Nàiseanta Gàidhlig agus Achd an Fhoghlaim (Alba) 2016. 'S e a th' ann an cunnart obrach cunnart a dh'èireas ri linn shiostaman, pròiseasan, daoine agus nithean a thachras taobh a-muigh na buidhne a bheir buaidh air obair na buidhne, a' gabhail a-steach tèarainteachd dhidseatach, sgiobachd agus cliù.

Adhbharan Cunnairt

Faodaidh cunnartan is mì-chinnt de dhiofar sheòrsaichean buaidh a thoirt air an obair againn. Gu h-ìosal, chithear na cunnartan a thathar an-dràsta a' meas a dh'fhaodadh a' bhuidhne as motha a thoirt air mar a choileanas am Bòrd an obair aige. Dh'fhaodadh iad seo atharrachadh thairis air a' bhliadhna. Bheirear beachdan seachad air na gnìomhan a chuidicheas le bhith a' cumail rian is a' lùghdachadh nan cunnartan seo. Mura tèid cuid de na gnìomhan lasachaidh seo a thoirt gu buil, dh'fhaodadh na cunnartan droch bhuidhne a thoirt air ìrean-coileanaidh na buidhne, cliù na buidhne no ionmhas na buidhne.

Principal Risks

The key strategic risk identified is that of a possible reduced Grant-in-Aid in the next spending review because of Government policies and austerity measures. This would reduce the ability of the Bòrd and the organisations it funds to deliver, or contribute to, key Government expectations, such as National Performance Framework targets, the National Gaelic Language Plan and the Education (Scotland) Act 2016. Operational risk relates to risks arising from systems, processes, people and external events that affect the operation of the organisation, including cyber security, human resources and reputation.

Risk Factors

Our activities are subject to a variety of risks and uncertainties. Undernoted are the risks currently regarded as most significant to the Board's performance. These may change over the passage of the year. Comments are made on the mitigating actions that will help manage these risks. If some of these mitigating actions are not successfully deployed this could result in an adverse impact on performance, financial loss and reputational loss.

AITHRIS AIR RAON-ÙGHDARRAIS NA BUIDHNE

Mineachadh air a' Chunnart	Dè tha sinn a' Dèanamh gus Rian a Chumail air a' Chunnart
<p>TFC is Tèarainteachd Dhidseatach</p> <p>Tha am Bòrd an urra ri teicneòlas fiosrachaidh is conaltraidh agus siostaman cudromach gus taic a chumail ris a' bhuidhinn. Coltach ri buidhnean eile, bidh am Bòrd a' leasachadh nan siostaman TFC aige, ach dh'fhaodadh gun deigheadh ionnsaigh dhidseatach a thoirt air siostaman a' Bhùird agus le sin tha cunnartan ann gun tèid ionmhas a chall agus gun tèid dàta diomhair fhoillseachadh no nach bi dàta ri fhaotainn tuilleadh.</p>	<p>Tha taghadh farsaing de shiostaman tèarainteachd aig a' Bhòrd airson TFC, air am bi daoine le eòlas spèisealta bho thaobh a-muigh na buidhne a' dèanamh sgrùdadh is deuchainn gus dèanamh cinnteach gu bheil iad làidir gu leòr.</p> <p>A thaobh a bhith a' leasachadh ar siostaman, bidh rianan-riaghlaidh freagarrach ann airson phròiseactan mòra.</p> <p>A bharrachd air a bhith a' fastadh companaidh TFC le eòlas spèisealta ann an 2016/17 gus taic a thoirt do dh'obair na buidhne, chaidh ar bathar bog agus bathar cruaidh ùrachadh nuair a bha feum air sin gus ar siostaman a neartachadh.</p>
<p>Maoineachadh</p> <p>Ri linn mar a tha an teannas a' leantainn agus a' mhi-chinnt a th' ann a thaobh na h-eaconamaidh, tha cunnart ann gun tèid an Tabhartas gus Cuideachadh a lùghdachadh agus bheireadh sin buaidh air mar as urrainn don Bhòrd a dhleastanasan is a chinn-uidhe a choileanadh.</p>	<p>Tha sinn a' cumail suas conaltradh èifeachdach le ar Roinn Mhaoineachaidh is am Ministear gus dèanamh cinnteach gun tuig iad gu ceart dè na dleastanasan a th' oirnn agus gun toir iad taic do ar n-obair; a' sealltainn mar a thathar a' dèanamh feum math de stòrasan a' Bhùird agus cho cudromach 's a tha a' Ghàidhlig do dh'eaconamaidh, cultar is comann-sòisealta na h-Alba.</p>
<p>Taic Phoilitigeach don Ghàidhlig</p> <p>Nan tigeadh lùghdachadh air an taic phoilitigich don Ghàidhlig, chuireadh sin an t-adhartas a rinneadh gu ruige seo ann an cunnart agus bhiodh e na bu dhuilghe tuilleadh adhartais a dhèanamh, gu h-àraidh a thaobh foghlaim.</p>	<p>A' dèanamh cinnteach gum faigh a h-uile partaidh fiosrachadh gu cunbhalach air a' Ghàidhlig; a' dèanamh cinnteach gum cumar fios ri Buidheann Thar-phartaidh na Gàidhlig mu dheidhinn chunnartan a th' ann no a dh'fhaodadh èirigh; a' cumail sùil air leasachaidhean ùra ann am foghlam agus a' cur foghlam na Gàidhlig air adhart ann an co-bhuinn ri ar luchd-compàirt.</p>
<p>Uallaichean Obrach an Luchd-obrach</p> <p>Ri linn barrachd uallaichean obrach air an luchd-obrach agus ionmhas agus àireamh luchd-obrach a tha a' fuireach aig an aon ìre, tha cunnart ann nach urrainn don luchd-obrach cinn-uidhe a' Bhùird airson na Gàidhlig no dleastanasan corporra na buidhne a choileanadh.</p>	<p>A' dèanamh conaltradh mu dheidhinn phrìomhachasan agus a' cumail chòmhradhean mu leasachaidhean agus luchd-obrach ag amas gu h-àraidh air prìomh dhleastanasan na buidhne a libhrigeadh. Thathar a' stèidheachadh shiostaman taice nas làidire mar thaic do leasachadh sgilean luchd-obrach agus leasachadh na buidhne. A thaobh dhleastanasan reachdail ùra, thathar a' faighinn taic bho eòlaichean bhon taobh a-muigh gus siostaman a dhealbhadh gus na dleastanasan sin a choileanadh.</p>

PURPOSE

STATEMENT

Description of the Risk	What We Are Doing to Manage the Risk
<p>ICT and Cyber-Security</p> <p>The Bòrd relies on information and communications technology and key systems to support the organisation. In common with other organisations, the Bòrd undertakes development of its ICT systems but is susceptible to cyber-attacks with the risk of a financial loss and threat to the overall confidentiality and availability of data in systems.</p>	<p>The Bòrd has a comprehensive suite of ICT security solutions in place, which are reviewed and tested by specialist third parties.</p> <p>From a system development perspective, major projects are subject to appropriate project governance arrangements.</p> <p>The procurement of a specialist ICT business support partner in 2016/17 has been strengthened by investment in the latest software and hardware upgrades where they were deemed essential.</p>
<p>Funding</p> <p>Due to continued austerity and uncertain outlook for the economy, there is a risk of reduced Grant-in-Aid funding which would affect the Bòrd's ability to deliver its functions and objectives.</p>	<p>Continuing to maintain strong communication with Sponsor Division and Minister so as to ensure effective understanding of our role and support for our work; demonstrating effective use of resources by the Bòrd and the importance of Gaelic to Scotland's economic, cultural and social health.</p>
<p>Political Support for Gaelic</p> <p>Loss of political support for Gaelic would endanger progress achieved to date and make further progress more challenging to achieve, particularly in education.</p>	<p>Ensuring that all parties receive regular information on Gaelic; ensuring the Cross-party Group on Gaelic is informed of current and potential issues; maintaining a watching brief on new developments in education and promoting Gaelic education in collaboration with partners.</p>
<p>Staff Workload</p> <p>Due to increasing workload and standstill resources, there is a risk that staff will not be able to achieve the Bòrd's objectives for Gaelic development and corporate responsibilities.</p>	<p>Maintaining communication on priorities and discussions on developments with staff focus on delivering core functions. Development of stronger support systems for staff and organisational development are being implemented. Where new statutory responsibilities are involved, external advisors are used to develop systems to meet those requirements.</p>

AITHRIS AIR RAON-ÙGHDARRAIS NA BUIDHNE

PURPOSE STATEMENT

Buidheann a tha a' Cumail a' Dol

Tha am Bòrd mothachail air mar a tha e an urra ri taic maoin eachaidh leantainneach a bhith ann bho Mhinistearan Riaghaltas na h-Alba. Chan eil adhbhar sam bith ann do Bhòrd na Gàidhlig smaoin eachadh nach fhaigh sinn taic maoin eachaidh bhon roinn mhaoineachaidh is aonta bho na Ministearan san àm ri teachd no gum faigh Bòrd na Gàidhlig nas lugha taice.

Ged a tha na cunntasan a' sealltainn suidheachadh le fèicheanasan lom, tha sin ri linn call ann am maoin nam peinnseanan. Cha phàighear an teachd-a-steach a gheibh am Bòrd bho thobraichean maoin eachaidh eile airson a' challa ann am maoin nam peinnseanan agus bhite a' pàigheadh air a shon le tabhartasan no Tabhartas gus Cuideachadh a gheibhear bhon roinn mhaoineachaidh againn, Roinn-stiùiridh Riaghaltas na h-Alba airson Ionnsachaidh, san àm ri teachd. Tha sin air sàillibh, fo mhodhan-obrach àbhaisteach far a bheil smachd aig a' Phàrlamaid air teachd-a-steach is caiteachas, chan fhaodar leithid a thabhartasan a phàigheadh mus bi feum orra.

Mura gabhar a-steach an call ann am maoin nam peinnseanan, tha cùl-stòr luach £103,083 aig a' Bhòrd, agus tha e air dearbhadh fhaighinn air maoin eachadh airson na bliadhna ionmhais 2018/19 agus chan eil adhbhar ann dha smaoin eachadh nach fhaigh e maoin eachadh sa bhliadhna ionmhais às dèidh sin.

A rèir na chaidh a ràdh gu h-àrd, chaidh a mheasadh gun robh e iomchaidh na h-aithrisean ionmhasail seo ullachadh leis an tuigse gun cum a' bhuidheann a' dol.

Going Concern

The Bòrd is cognisant of its reliance on the Scottish Government Ministers' continued financial support. 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 Bord na Gaidhlig.

Although the accounts are in a net liabilities position, this is due to the pension deficit. The pension deficit is not met from the Bòrd's other sources of income and would 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.

Excluding the pension deficit, the Bord has reserves of £103,083, has received confirmation of funding for the 2018/19 financial year and has no reason to believe this funding will be removed following that financial year.

Given the above, it has been considered appropriate to adopt a going concern basis for the preparation of these financial statements.



AITHRIS AIR RAON-ÙGHDARRAIS NA BUIDHNE

Geàrr-chunntas air Coileanadh 17/18

Sa bhliadhna 17/18 rinn Bòrd na Gàidhlig measadh air mar a choilean e obair mu choinneamh nan ceann-uidhe ro-innleachdail a gheibhear sa Phlana Chorporra airson 2014-2017, agus e a' cleachdadh ochd Prìomh Chomharran Coileanaidh (PCC) a tha a' cleachdadh slatan-tomhais uimhireil san fharsaingeachd. Chaidh an roghnachadh gu faiceallach gus an robh iad a' gabhail a-steach nam builean as cudromaiche don bhuidhinn agus do ar luchd-ùidhe agus tha iad a' gabhail a-steach gach prìomh phàirt de raon-ùghdarras a' Bhùird. Airson 17/18, chaidh 7 targaidean coileanaidh a ruighinn agus tha obair ga dèanamh air an 8mh tè.

Prìomh Chomharran Coileanaidh 2017-18

Àireamh a' Chinn-uidhe	Ceann-uidhe	Prìomh Chomharran Coileanaidh	Targaid	Targaid air a Ruighinn
1	Fàs a thoirt air an àireamh dhaoine a tha a' cleachdadh na Gàidhlig	Prìomh Chomharra Coileanaidh a h-Aon Uiread 's a tha a' Ghàidhlig air a cleachdadh am measg dhaoine òga fo 18 mar thoradh air pròiseactan a gheibh maoineachadh bho Bhòrd na Gàidhlig.	Taic do dh'iomairt òigridh nàiseanta ùr	√
		Prìomh Chomharra Coileanaidh a Dhà An àireamh sheiseanan a thèid a libhrigeadh le buidhnean a tha ag obair còmhla ri teaghlaichean ann an coimhearsnachdan air feadh Alba.	Àrdachadh de 5% san àireimh de sheiseanan Bookbug Gàidhlig [Air a thomhas a rèir bun-àireamh de 533 seiseanan Bookbug Gàidhlig ann an 2016/17]	√

PURPOSE STATEMENT

Performance Summary 2017/18

For the year 2017/18 Bòrd na Gàidhlig measured its performance against the strategic objectives given in the 2014-2017 Corporate Plan, using eight KPIs which are mainly quantitative. They have been carefully chosen to reflect the outcomes that matter most to the organisation and its stakeholders and cover all the major areas of the Bòrd's remit. For 2017/18, 7 performance targets were achieved with work on the 8th underway.

Key Performance Indicators 2017-18

Objective Number	Objective	Key Performance Indicator	Target	Target Achieved
1	Increasing the number of people using Gaelic	Key Performance Indicator One Use of Gaelic amongst young people under 18 because of Bòrd na Gàidhlig funded projects.	New national youth initiative supported	√
		Key Performance Indicator Two Number of sessions delivered by organisations working with families in communities the length and breadth of Scotland.	5% Increase in number of Gaelic Bookbug sessions [Baseline of 533 Gaelic Bookbug sessions in 2016/17]	√

AITHRIS AIR RAON-ÙGHDARRAIS NA BUIDHNE

Àireamh a' Chinn-uidhe	Ceann-uidhe	Prìomh Chomharran Coileanaidh	Targaid	Targaid air a Ruighinn
2	Fàs a thoirt air an àireamh dhaoine a tha ag ionnsachadh na Gàidhlig	Prìomh Chomharra Coileanaidh a Tri An àireamh chloinne a tha a' dol gu buidhnean Gàidhlig 0-3.	Àrdachadh de 10% san àireamh chloinne a tha a' dol gu buidhnean Gàidhlig 0-3 [Air a thomhas a rèir bun-àireamh de 1,020 ann 2016/17] Co-dhiù 2 bhuidhinn Ghàidhlig ùir 0-3 air tòiseachadh [Air a thomhas a rèir bun-àireamh de 75 ann an 2016/17]	√
		Prìomh Chomharra Coileanaidh a Ceithir An àireamh de thidsearan no de dh'oileanaich a tha gu bhith nan tidsearan a tha a' faotainn taic aig ìre na bun-sgoile is na h-àrd-sgoile. An àireamh de dh'inbhich a tha ag ionnsachadh na Gàidhlig, stèidhichte air rannsachadh le TKM ann an 16/17.	Àrdachadh de 10% san àireamh thidsearan a tha a' faotainn taic [Air a thomhas a rèir bun-àireamh de 33 tidsearan a fhuair taic ann an 2016/17] Gheibh co-dhiù 5 thidsearan taic gus na sgilean Gàidhlig aca a leasachadh feuch an urrainn dhaibh teagasg ann am FtG. [Air a thomhas a rèir bun-àireamh de 1 a fhuair taic ann an 2016/17] Àrdachadh de 10% [Air a thomhas a rèir bun-àireamh de 3,261 ann an 2016/17]	√

PURPOSE STATEMENT

Objective Number	Objective	Key Performance Indicator	Target	Target Achieved
2	Increasing the number of people learning Gaelic	Key performance Indicator Three Number of children attending Gaelic 0-3 groups.	10% Increase in number of children attending 0-3 Gaelic groups [Baseline of 1,020 in 2016/17] Minimum 2 new Gaelic 0-3 groups started [Baseline of 75 in 2016/17]	√
		Key performance Indicator Four Number of student Gaelic teachers supported in both primary and secondary sectors. Number of adult learners, taken from research by TKM in 16/17	10% increase in number of teachers supported [Baseline of 33 teachers supported in 2016/17] Minimum 5 teachers supported to develop their Gaelic language skills to allow them to move to GME teaching. [Baseline of 1 supported in 2016/17] Increase of 10% [Baseline of 3,261 in 2016/17]	√

AITHRIS AIR RAON-ÙGHDARRAIS NA BUIDHNE

Àireamh a' Chinn-uidhe	Ceann-uidhe	Prìomh Chomharra Coileanaidh	Targaid	Targaid air a Ruighinn
3	Dèanamh cinnteach gun tèid deagh iomhaigh a chur air adhart airson na Gàidhlig	Prìomh Chomharra Coileanaidh a Còig Iomairtean sanasachd nàiseanta airson na Gàidhlig.	Iomairt margaidheachd ùr air a dealbh airson LearnGaelic.scot	√
		Prìomh Chomharra Coileanaidh a Sia Gàidhlig follaiseach aig tachartasan nàiseanta is coimhearsnachd.		Gàidhlig mar phàirt de thachartasan spòrs nàiseanta
4	Sàr irean riaghlaidh air an cur an sàs sna siostaman, pròiseasan, feallsanachd is luachan a thathar a' cleachdadh gus Bòrd na Gàidhlig a stiùireadh is a riaghladh.	Prìomh Chomharra Coileanaidh a Seachd Aithisgean sgrùdaidh airson na bliadhna.	Aithisgean sgrùdaidh reachdail neo-eisimeileach airson na bliadhna	√
		Prìomh Chomharra Coileanaidh a h-Ochd Rianachd Chunnartan.		Clàr-chunnartan Ro-innleachdail ùr air ullachadh a bhios a rèir a' Phlana Cànan Nàiseanta Ghàidhlig ùir a thèid a chur an sàs

Clàr-mineachaidh √ = Targaid air a Ruighinn



PURPOSE STATEMENT

Objective Number	Objective	Key Performance Indicator	Target	Target Achieved
3	Ensuring that a positive image of Gaelic is promoted	Key performance Indicator Five National promotional campaigns for Gaelic.	New marketing campaign developed for LearnGaelic.scot	√
		Key performance Indicator Six Visibility of Gaelic at national and community events.	Programme at national sporting events	√
4	To operate high standards of governance for the systems, processes, culture and values by which Bòrd na Gàidhligis directed and controlled.	Key performance Indicator Seven Audit reports for the year.	Unqualified statutory audit reports for the year	√
		Key performance Indicator Eight Risk Management.	New strategic risk register developed aligned to implementation and delivery of a new National Gaelic Language Plan	Work in progress

Key √ = Target achieved



AITHRIS AIR RAON-ÙGHDARRAIS NA BUIDHNE

PURPOSE STATEMENT

Geàrr-chunntas air Coileanadh Ionmhasail

Chosg Bòrd na Gàidhlig £10,000 a bharrachd de dh'airgead na fhuair e san Tabhartas gus Cuideachadh bho Riaghaltas na h-Alba. Chaidh pàigheadh airson sin bho mhaoinean bhon chùl-stòr a chaidh a thoirt air adhart. A rèir aithrisean ionmhasail a chaidh ullachadh a rèir nuair a chaidh suimeannan a chlàradh, chaidh aithris a dhèanamh air easbhaidh de £20,000. Tha an t-sùim seo a' comharrachadh mar a chaidh lùghdachadh a thoirt air luach na maoine coitchinne rè na bliadhna.

Thàinig lùghdachadh nach beag air na fèicheanasan air an deach aithris ann am maoinean Cùl-stòr nam Peinseanan bho £1,479,000 air 31 Màrt 2017 gu £756,000 air 31 Màrt 2018. B' e bu mhotha bu choireach airson an lùghdachaidh seo, mar a chaidh ùrachadh a dhèanamh air na beachdan ionmhasail a chaidh a ghabhail le Clèirich-urrais na Maoine às dèidh dhaibh luachadh a dhèanamh air a' Mhaoin ann an 2017, luachadh a bhios a' tachairt a h-uile trì bliadhna.

Fèicheanasan Peinnsein

Ri linn atharraichean air na beachdan ionmhasail a chaidh a ghabhail, bha buannachd de £271,000 ann. Ri linn nan atharraichean air na beachdan a chaidh a ghabhail a thaobh "Eòlas Eile", bha buannachd de £633,000 ann. Ri linn ath-thomhas air na h-atharraichean air beachdan deamografach a chaidh a ghabhail agus toraidhean bho sho-mhaoinean, gun a bhith a' gabhail a-steach shuimeannan a tha mar phàirt den riadh lom, bha call de £10,000 ann.

B' e luach iomlan nam buannachdan lom £894,000, agus tha sin £171,000 nas àirde na an lùghdachadh sna fèicheanasan. Tha sin a' tachairt ri linn nan atharraichean cunntasachd a dh'fheumar a dhèanamh fò Inbhe Cunntasachd Eadar-nàiseanta 19 (IAS 19), mar a chomhairlich an Clèireach-urrais, a thaobh riadh (£40,000) agus clàr-pàighidh (£131,000).

Financial Performance Summary

Bòrd na Gàidhlig's cash spending exceeded the Scottish Government's Grant-in-Aid allocation by £10k. This was funded from reserves brought forward. On an accrual accounting basis, the reported deficit for the year is £20k. This amount represents the corresponding reduction in the general fund balance during the year.

The pension fund reserve shows a significant reduction in the reported liabilities from £1,479k at 31 March 2017 to £756k at 31 March 2018. This reduction is due in the main to a refreshing of the assumptions by the Fund Actuaries as a result of their recently completed 2017 triennial valuation of the Fund.

Pension Liabilities

The changes in financial assumptions has resulted in a gain of £271k. The changes in the "Other Experience" assumptions have resulted in a gain of £633k. Due to the re-measurement of changes in demographic assumptions and return on assets excluding amounts included in net interest resulted in a loss of £10k.

The net gains total £894k which is £171k more than the reduction in the liability. This is due to required International Accounting Standard 19 (IAS 19) accounting adjustments, as advised by the Actuary, in respect of interest (£40k) and payroll (£131k).

Chithear am poileasaidh cunntasachd airson na maoin seo ann an Nota 2 (duilleag 101) airson nan cunntasan. Gheibhear fiosrachadh foillsichte a thaobh IAS 19 ann an nota 12 (duilleagan 131 gu 132). Gheibhear fiosrachadh eile mu pheinnsenan san Aithisg air Tuarastalan, duilleagan 73 gu 83.

The accounting policy for this fund is given in note 2 (page 101) to the accounts. IAS 19 disclosures are given in note 12 (pages 131 to 132 inclusive). Other pension information is given in the Remuneration Report, pages 73 to 83.



MION-SGRÙDADH AIR COILEANADH

Bithear a' tomhas coileanadh gach ràith, le comharran coileanaidh a tha stèidhichte air na cinn-uidhe sna planaichean ro-innleachdail is obrach. Leis na comharran seo, 's urrainn don Sgioba Stiùiridh rian is smachd a chumail air irean-coileanaidh los gun coileanar na h-amasan againn. Tha seo na phàirt glè chudromach den obair gus planadh a dhèanamh airson obair na buidhne.

Tha cuid mhath de bhuilean a' Bhùird air an libhrigeadh le buidhnean eile. Tha e mar chleachdadh àbhaisteach gum feum na buidhnean com-pàirteach sin fiosrachadh air irean-coileanaidh a thoirt seachad agus sin na chumha orra mus fhaigh iad maoineachadh gu cunbhalach.

Bithear ag aithris air cùisean ionmhasail gach mìos le bhith a' sealltainn dè dha-riribh a chaidh a chosg an coimeas ris na suimeannan a thathar an dùil a chosg sa bhuidseat, agus thèid eadar-dhealachadh sam bith a mhineachadh. Bithear a' toirt aithisgean ionmhasail don Bhòrd Stiùiridh agus don Sgioba Stiùiridh airson gun urrainn dhaibh sùil a chumail air cùisean ionmhasail. Le bhith ag obair mar seo, 's urrainnear suidheachaidhean a chomharrachadh far nach eil am buidseat air a chosg mar a thathar an dùil gus an dèanar cinnteach gun tèid am feum as fheàrr a dhèanamh de dh'ionmhas na buidhne.

Obair a Rinneadh 17/18

Planaichean Gàidhlig

Thairis air a' bhliadhna, dh'obraich sgioba nam planaichean againn còmhla ri còrr is 60 ùghdarras poblach gus Planaichean Gàidhlig a dhealbhadh, a chur an gnìomh no a sgrùdadh. An lùib na h-obrach sin chaidh amasan àrd-ìre aontachadh airson còig buidhnean aig nach robh iad ron seo: ceithir ùghdarrasan ionadail agus Oilthigh Srath Chluaidh. Tha leasachaidhean a chunnacas o chionn ghoirid, leithid mar a dh'fhoillsich Poileas Alba suaicheantas dà-chànanach ùr, air diofar mòr a

PERFORMANCE ANALYSIS

Performance is measured quarterly, using indicators that are aligned to the objectives in the strategic and operational plans. These indicators enable the Leadership Team to control and manage performance so the desired goals are achieved, thus forming a critical part of the business planning cycle.

A significant proportion of the Bòrd's outcomes are delivered by external organisations. It is normal practice in these instances for delivery partners to supply the required performance information as a condition to receiving ongoing funding.

Monthly financial reporting is done on the basis of actual spend compared to budget profile, and explanations provided for any variances. Financial reports are presented to the Board and Leadership team for scrutiny. This practice allows for budget slippage to be identified so the most effective use of resources can be achieved.

Operational Performance in 17/18

Gaelic Language Plans

During the year, our plans team worked with over 60 public authorities on developing, implementing or monitoring Gaelic Language Plans. This included agreeing high-level aims for the first time with four local authorities and the University of Strathclyde. Recent developments, such as the multi-lingual logo being rolled out by Police Scotland, have been a step-change in the visibility of Gaelic across Scotland. Plans remain the key mechanism for engaging with public bodies and local authorities

dhèanamh a thaobh cho follaiseach 's a tha a' Ghàidhlig ann an Alba. Tha na Planaichean fhathast nam prìomh mheadhan airson obrachadh le buidhnean poblach is ùghdarrasan ionadail gus leudachadh air na seirbheisean a th' ann do luchd-labhairt na Gàidhlig agus gus cur ris an eòlas is an tuigse a th' aig daoine san roinn phoblaich air cànan is cultar na Gàidhlig.

Leasachadh a' Chorpais

B' iad na prìomh phròiseactan a bha a' cur ri leasachadh a' chorpais: Ainmean-Àite na h-Alba, a tha a' cumail orra a' cur ris an eòlas a th' ann air ainmean-àite Gàidhlig agus a tha feuchainn ri dèanamh cinnteach gun tèid na h-ainmean a chleachdadh ann an dòigh chunbhalach; Faclair na Gàidhlig far a bheilear ag obair gus faclair eachdraidheil na Gàidhlig a chruthachadh, ann an co-bhuinn ris an Dachaigh airson Stòras na Gàidhlig aig a bheil stòr-dàta a-nis sa bheil 21 millean facal de theacsa leantainneach a ghabhas rannsachadh air-loidhne.

Tha pròiseact eadar oilthighean air a stiùireadh le Soillse air àite air-loidhne a stèidheachadh gus co-òrdanachadh a dhèanamh air an obair airson briathrachas ùr a chruthachadh. Tha iad cuideachd air obair ullachaidh a dhèanamh airson nuadh-ghràmar na Gàidhlig tro bhith a' conaltradh ri luchd a' chànain agus tro rannsachadh air an litreachas as ùire.

Chaidh pannal de dh'eòlaichean, Comataidh Comhairleachaidh Gàidhlig, a stèidheachadh gus cuideachadh leis na pròiseactan seo agus iad a' dèanamh cinnteach gu bheil an cànan a thathar a' moladh nàdarra is dualchasach.

to increase the services available to Gaelic speakers and the awareness and understanding of Gaelic language and culture in the public sector.

Corpus Development

The main projects contributing to corpus development were: Ainmean-Àite na h-Alba, which continues to develop knowledge and consistency in the use of Gaelic placenames; Faclair na Gàidhlig with its work to develop a historical dictionary for Gaelic, in collaboration with the Digital Archive of Scottish Gaelic whose database now extends to over 21 million words of continuous text searchable online.

An inter-university project by Soillse has developed an online space for the co-ordination of new terminology. It has also laid the groundwork for guidance on the modern grammar of Gaelic through engagement with the language community and study of recent literature.

A panel of experts, Comataidh Comhairleachaidh Gàidhlig, has been established to assist these projects in ensuring that the language promoted has a natural and authentic feel.

MION-SGRÙDADH AIR COILEANADH

Rannsachadh

Chaidh crìoch a chur air pìos rannsachaidh mhòir air Margaidh-obrach na Gàidhlig sa bhliadhna seo a rinn Ekosgen do Bhòrd na Gàidhlig, Leasachadh Sgilean na h-Alba agus Iomairt na Gàidhealtachd is nan Eilean. Bheir toraidhean an rannsachaidh seo stiùireadh do ghrunn iomairtean a thèid a chur an sàs mar phàirt de phrìomhachasan a' Phlana Nàiseanta ùir airson sgilean is trèanadh san àite-obrach.

Foghlam is Na Tràth-bhliadhnaichean

Tha seirbheisean thràth-bhliadhnaichean is foghlam airson clann is òigridh fìor chudromach do mar a thèid cànan is cultar na Gàidhlig am feabhas san àm ri teachd agus bidh Bòrd na Gàidhlig agus prìomh luchd-compàirt ag obair còmhla air diofar phròiseactan gus an ath ghinealach de luchd-labhairt na Gàidhlig a bhrosnachadh agus a thoirt air adhart bho aois òg.

Fhuair 40 buidheann eadar-dhealaichte bho air feadh Alba maoinachadh bhon Stèidheachd Corra airson pròiseactan thràth-bhliadhnaichean. Bidh Bòrd na Gàidhlig agus Comann nam Pàrant Nàiseanta a' stiùireadh mar a thèid am maoinachadh seo a thoirt seachad agus tha sinn an comain Riaghaltas na h-Alba airson cumail orra leis an taic seo.



PERFORMANCE ANALYSIS

Research

A significant piece of research undertaken by Ekosgen for Bòrd na Gàidhlig, Skills Development Scotland and Highlands & Islands Enterprise on the Labour Market for Gaelic was completed during the year. This will inform a number of initiatives which will be brought forward under the new National Plan's priorities for developing workplace skills and training.

Education and Early Years

The early years and education of children and young people are crucial to the future wellbeing of the Gaelic language and culture and Bòrd na Gàidhlig and key partners work together on a number of different projects to develop and encourage the future Gaelic speakers from an early age.

Funding from the Corra Foundation was awarded to 40 different groups across Scotland for Early Years' projects. The funding is managed by Bòrd na Gàidhlig and Comann nam Pàrant Nàiseanta and we are grateful to the Scottish Government for the continuation of this support.



Leis na seiseanan Bookbug Gàidhlig a chaidh a chumail a-rithist, bha cothrom aig tòrr theaghlaichean air eòlas a chur air leabhraichean is òrain Ghàidhlig ann an suidheachadh càirdeil is neo-fhoirmeil, agus bidh ar n-oifigearan Thràth-bhliadhnaichean a' toirt taic do na seiseanan seo air feadh Alba. Cuideachd, bidh iad a' libhrigeadh seiseanan *Thig a Chluich* far a bheil cothrom aig clann is pàrantan coinneachadh is cluich ann an suidheachadh càirdeil.

Tha Bòrd na Gàidhlig a' cur cuideam mòr air taic do thidsearan, luchd-obrach foghlaim agus oileanaich agus thug sinn taic do thachartasan leithid na co-labhairt bliadhna, An t-Alltan, airson tidsearan is luchd-obrach nan tràth-bhliadhnaichean, cùrsaichean ceannais tro Acadamaidh nan Iomairtean Sòisealta do thidsearan a tha ag iarraidh adhartas a dhèanamh nam beatha dhreuchdail, agus chuir sinn co-labhairt air dòigh mun Churraicealam do thidsearan àrd-sgoile is daoine eile ann an Inbhir Nis. A bharrachd air sin, thug sinn taic do 50 oileanach tha a' dèanamh cùrsaichean Ciad-fhoghlaim do Luchd-teagaisg, do thidsearan a tha a' leasachadh nan sgilean Gàidhlig aca agus don fheadhainn a tha a' dèanamh cùrsa làn-ùine gus gluasad bho bhith a' teagasg tron Bheurla gu bhith a' teagasg tron Ghàidhlig.

Am measg nan leasachaidhean mòra eile ann am foghlam Gàidhlig bha pròiseact gus goireasan foghlaim Gigaretts a chruthachadh air-loidhne ann an Gàidhlig, coltach ris an fheadhainn a gheibhear ann am Beurla mu thràth. Tha sinn air a bhith gu mòr an sàs sa bhuidhinn-obrach gheàrr-ùine airson treas sgoil Ghàidhlig ann an Glaschu agus dh'obraich sinn còmhla ri Comhairle Baile Dhùn Èideann agus pàrantan gus leasachaidhean foghlaim a thoirt air adhart ann am prìomh-bhaile na h-Alba.

Gaelic Bookbug sessions continue to provide a friendly, informal introduction to Gaelic books and songs for many families and our Early Years' officers support these throughout Scotland. Similarly, they deliver *Thig a Chluich* sessions which offer children and parents the opportunity to meet and play in a relaxed informal environment.

Bòrd na Gàidhlig places great emphasis on the provision of support for teachers, education practitioners and students and we supported events such as the annual An t-Alltan conference for teachers and early years' workers, leadership development courses for teachers seeking to progress in their careers through the Social Enterprise Academy, and organised a Curriculum conference for secondary school teachers and others in Inverness. In addition, we supported 50 students who are undertaking Initial Teacher Education courses, teachers developing their language skills and those undertaking a full-time course to transfer from English medium to Gaelic medium teaching.

Other major developments in Gaelic education included a project to develop new Gigaretts online educational resources in Gaelic, comparable to those already available in English. We have been closely involved with the short-term working group for the third Gaelic school in Glasgow and have worked with Edinburgh City Council and parents to progress developments in Scotland's capital city.

MION-SGRÙDADH AIR COILEANADH

PERFORMANCE ANALYSIS

A' Togail Ìomhaigh na Gàidhlig

Tha Bòrd na Gàidhlig a' cumail air ag obair gu cruaidh gus ìomhaigh na Gàidhlig a thogail air feadh Alba agus tha sinn air a bhith ag obair gu dlùth còmhla ri ar luchd-compàirt air pròiseactan leithid Dhuaisean Foghlaim na h-Alba far a bheil Bòrd na Gàidhlig a' toirt taic-urrasachd do Dhuais Foghlam na Gàidhlig. Tha na duaisean seo gu sònraichte math, thoradh tha iad a' toirt thidsearan is sgoilearan còmhla gus na tha iad air a choileanadh a chomharrachadh.

Promotion

Bòrd na Gàidhlig continues to work hard at raising the profile of Gaelic throughout Scotland and we have worked closely with partners on projects such as the Scottish Education Awards where the Bòrd sponsors the Gaelic Education Award. These awards are particularly pleasing as they bring together teachers and pupils to celebrate and recognise their achievements.



Le bhith ag obair còmhla ri buidheann mheadhanan nàiseanta air Duaisean Gàidhlig na h-Alba tha cothrom ann ìomhaigh na Gàidhlig a thogail gu mòr am measg sluaigh na dùthcha agus a bhith a' dèanamh follaiseach an obair ionmholta a tha buidhnean is daoine fa leth a' dèanamh air feadh Alba airson a' chànain. Bha an tachartas an-uiridh gu sònraichte soirbheachail, far an robh Julie Fowlis agus a còmhlan an làthair gus sàr cheòl a thoirt dhuinn air an oidhche, agus far an deach aithne a thoirt do chaochladh dhaoine is bhuidhnean airson na sàr obrach a rinn iad a thaobh na Gàidhlig.

Working with a major national media organisation on the Scottish Gaelic Awards brings a huge national public profile for Gaelic and the opportunity to highlight the excellent work that is being done throughout Scotland by groups and organisations the length and breadth of the country. Last year's event was particularly successful, with Julie Fowlis and her band providing the highest quality music, and a wide range of individuals and organisations being recognised for their outstanding contributions to Gaelic.

Thug sinn seachad freagairt do ghrunn cho-chomhairleachaidhean a chùm an Riaghaltas agus buidhnean eile air feadh na bliadhna gus dèanamh cinnteach gun toirear fa-near don Ghàidhlig nuair a bhathar a' stèidheachadh reachdas is phoileasaidhean ùra. B' iad na co-chomhairleachaidhean a bu chudromaiche san do ghabh sinn pàirt an fheadhainn air modhan-riaghlaidh ùra airson foghlaim, Bile nan Eilean, agus Ath-sgrùdadh Morair Bhràcadail air Reachdas.

Litreachas is Foillseachadh

Tha sinn a' cur meal-a-naidheachd air Comhairle nan Leabhraichean agus iad a' comharrachadh 50 bliadhna bho thòisich iad ag obair an lùib foillseachadh na Gàidhlig. Còmhla ri Acair, tha iad air obair mhòr a dhèanamh ann a bhith a' toirt foillseachadh na Gàidhlig air adhart bho thòisich iad, agus tha Bòrd na Gàidhlig ro thoilichte a bhith ag obair còmhla ris an dà bhuidhinn air diofar phròiseactan, leithid na taice a tha sinn a' toirt do dh'Acair gus leabhraichean-fuaime Gàidhlig ùra a chruthachadh.

Tha Comhairle nan Leabhraichean air soirbheachadh thar nam bliadhnaichean ann a bhith a' brosnachadh sgrìobhadairean òga tàlantach agus tha Bòrd na Gàidhlig air taic a thoirt don Ionad aig Moniack Mhòr airson Sgrìobhadh Cruthachail a bhios a' toirt taic do bhuidhnean de luchd-ionnsachaidh na Gàidhlig.

We responded to a range of government and other consultations during the year to ensure that Gaelic is considered when new legislation and policies are developed. The key consultations were the new governance arrangements for education, the Islands' Bill, and Lord Bracadale's Review of Hate Crime Legislation.

Literature and Publishing

We congratulate Comhairle nan Leabhraichean as they celebrate their 50th year of Gaelic publishing. Along with Acair, the two organisations have played a major part in the development and growth in Gaelic publishing since their inception and Bòrd na Gàidhlig is delighted to work with them on a range of projects, including support Acair's creation of new Gaelic audio books.

Comhairle nan Leabhraichean has, over the years been successful in encouraging new young writing talent and Bòrd na Gàidhlig provided support for the Moniack Mhòr Creative Writing Centre to provide writing workshops which targeted community groups of Gaelic learners.

MION-SGRÙDADH AIR COILEANADH

Dràma

Tha Theatre Gu Leòr, companaidh a tha air taic fhaighinn bho Bhòrd na Gàidhlig, air spionnadh as ùr a thoirt do dhràma Gàidhlig leis an dràma ùr-nòsach is co-aimsireil aca a tha air còrdadh gu h-anabarrach math ri daoine air feadh Alba. A bharrachd air na dealbh-chluicheadh aca, tha iad cuideachd air iomairt ùr a chur air chois a tha a' tabhann chothroman do luchd-ealain is luchd proifeiseanta a tha ag obair ann an Gàidhlig gus cur ris na sgilean, eòlas is eòlas-obrach aca.

Thug Bòrd na Gàidhlig taic-airgid do T.Ò.G: An Lab, pròiseact com-pàirteach eadar Fèisean nan Gàidheal agus Taigh-cluiche Eden Court, a tha a' toirt chothroman do sgoilearan àrd-sgoile is P7 le Gàidhlig aig a bheil ùidh ann a bhith a' sgrìobhadh agus a' gabhail pàirt ann an dràma ùr.

Fèisean is Tachartasan

Tha ùidh daonnan aig Bòrd na Gàidhlig ann an cothroman ùra, agus thar na bliadhna a dh'fhalbh thug sinn taic do dh'fhèisean air feadh Alba leithid an Alchemy Film and Moving Image Festival ann an Crichean na h-Alba, agus Comar (Crossways), fèis chom-pàirteach Èireannach/Albannach a chaidh a chumail fad seachdain ann an Glaschu.



PERFORMANCE ANALYSIS

Drama

Gaelic drama has taken on a new lease of life with the Bòrd na Gàidhlig funded Theatre gu Leòr company, whose innovative and contemporary productions have delighted audiences throughout Scotland. In addition to its productions, they have also established a new initiative which offers various opportunities for artists and professionals working in Gaelic to develop their skills, knowledge and experience.

Bòrd funding contributed to T.Ò.G: An Lab, which is a collaborative partnership between Fèisean nan Gàidheal and Eden Court Theatre, providing opportunities for Gaelic-speaking high school and P7 pupils interested in creating and performing new drama.

Festivals and Events

Bòrd na Gàidhlig is always keen to explore new opportunities and the past year has seen support provided for festivals across Scotland including Alchemy Film and Moving Image Festival in the Scottish Borders, and Crossways, a week-long Irish/Scottish collaborative festival in Glasgow.



Air a' Ghàidhealtachd agus sna h-Eileanan, thugadh taic do dh'Fhèis an Eilein Duirche ann am Beinn na Faoghla gus taic a thoirt do luchd-ciùil is seinneadairean Gàidhlig òga agus gus cothroman a thoirt dhaibh an lùib na fèise. Thugadh taic do Cheòlas ann an Uibhist a Deas gus togail air mar a shoirbhich don chiad fhèis leabhraichean aca a chùim iad a' bhon-uiridh.

Thar na bliadhna a dh'fhalbh, tha e air a bhith na adhbhar misneachd mhòr liuthad thachartasan Gàidhlig agus thachartasan le ceangal ris a' Ghàidhlig fhaicinn air feadh Alba, leithid:

- Seiseanan Bookbug Gàidhlig ann am Fìobha, Siorrachd Rinn Friù agus Siorrachd Lannraig a Deas agus air a' Ghàidhealtachd agus sna h-Eileanan;
- Mòdan Ionadail; consairtean ann an àiteachan leithid Milnathort, Siorrachd Pheairt;
- Deireadh-sheachdainean do Luchd-ionnsachaidh ann an Loch an Inbhir; agus
- Làithean Gàidhlig is Seachdainean Gàidhlig ann an àiteachan leithid Ghlaschu, Dùn Èideann agus Obar Dheathain.

Tha e a' toirt toileachas mòr do Bhòrd na Gàidhlig taic a thoirt do thòrr de na tachartasan sin a tha a' cur Gàidhlig fa chomhair luchd-èisteachd ùr aig nach robh eòlas air a' chànan roimhe agus an uair sin gheibhear tachartasan stèidhichte mar an fhèis Aye Write agus Celtic Connections far a bheil Gàidhlig air a bhith na pàirt dhiubh airson grunn bhliadhnaichean.

In the Highlands and Islands, the Eilean Dorcha Festival on Benbecula has been supported to develop new young Gaelic talent and to provide opportunities for them linked to the festival. Ceòlas in South Uist has been supported to build on the success of their inaugural book festival held in the prior year.

Over the course of the past year, it has been hugely encouraging to note the number of Gaelic and Gaelic-related events taking place all over Scotland which have included:

- Gaelic Bookbug sessions in Fife, Renfrewshire, East Renfrewshire and South Lanarkshire as well as the Highlands and Islands;
- Provincial Mòds; concerts in places such as Milnathort, Perthshire;
- Gaelic Learners' Weekends in Lochinver; and
- Gaelic Days and Gaelic Weeks in the likes of Glasgow, Edinburgh and Aberdeen.

Bòrd na Gàidhlig is delighted to have been able to support many of these events which bring Gaelic to new audiences while established events such as the Aye Write festival and Celtic Connections continue to feature Gaelic as part of their programming.

MION-SGRÙDADH AIR COILEANADH

Na Gnìomhachasan Cruthachail

Tha sinn a' toirt taic chom-pàirteach a-rithist do chothrom air sgoilearachd do neach-ionnsachaidh na Gàidhlig gus an cùrsa 'Serious Games and Virtual Reality' a dhèanamh aig an Sgoil Shamhlachaidh is Lèir-shamhlachaidh aig Sgoil Ealain Ghlaschu.

Bidh Bòrd na Gàidhlig agus Alba Chruthachail ag obair gu dlùth còmhla gus taic a thoirt do na h-ealain, gnìomhachas an sgrion agus do na gnìomhachasan cruthachail ann an Alba. Chaidh na Cothroman Trèanaidh Cruthachail airson Bliadhna na h-Òigridh a chruthachadh gus cothrom a thoirt do dhaoine òga obair fhaighinn sna gnìomhachasan cruthachail agus bha a dhà den deich dhiubh gu sònraichte airson luchd-labhairt na Gàidhlig.

PERFORMANCE ANALYSIS

Creative Industries

We are again co-sponsoring a scholarship opportunity for a Gaelic learner to study on the Serious Games and Virtual Reality at the School of Simulation and Visualisation at The Glasgow School of Art.

Bòrd na Gàidhlig and Creative Scotland work closely together to support the arts, screen and creative industries in Scotland. The Year of Young People Creative Traineeships were created to facilitate entry into the creative industries and two out of the ten available were specifically for Gaelic speakers.



Daoine Òga

Bha Bòrd na Gàidhlig riamh a' cur prìomhachas air òigridh, agus ann am Bliadhna na h-Òigridh tha e gu sònraichte math fhaicinn mar a tha Bòrd na Gàidhlig air taic a thoirt do leasachaidhean a tha a' brosnachadh ionnsachadh is cleachdadh na Gàidhlig am measg dhaoine òga. Thug am Bòrd maoinachadh do phròiseactan leantainneach, leithid Cuach na Cloinne agus FilmG, a bha a' comharrachadh an 10mh ceann-bliadhna, agus thug sinn taic cuideachd do Dheasbad Nàiseanta nan Sgoiltean Gàidhlig, farpais a chrìochnaich le cuairt dheireannach a bha glè fhaisg agus a chaidh a chumail ann am Pàrlamaid na h-Alba. Le Acadamaidh a' Mhòid, air a ruith leis a' Chomunn Ghàidhealach, fhuair sgoilearan oideachadh is taic agus ri linn na taice sin chunnacas an àireamh bu mhotha riamh de dhaoine òga a' gabhail pàirt sa Mhòd Nàiseanta Rioghail sa Ghearasdan san Dàmhair an-uiridh.

Am measg nan iomairtean ùra am-bliadhna bha pròiseact com-pàirteach le Young Scot gus goireasan Gàidhlig a chruthachadh do dhaoine òga. Thug am Bòrd taic-airgid do ghreis-trèanaidh eile far am biodh an neach-trèanaidh a' cur ris na sgilean Gàidhlig aca ann an dreuchd a mhaireas 12 mìos aig an Stòrlann Nàiseanta. Bidh an tagraiche a gheibh an dreuchd ag obair mar eadar-theangair agus cuiridh iad crìoch air Teisteanas Leasachaidh Phroifeiseanta ann an Eadar-theangachadh.

Young People

Young people have always been a priority for Bòrd na Gàidhlig and in this Year of Young People it is particularly pleasing to see how Bòrd na Gàidhlig has responded to developments which support Gaelic learning and usage amongst young people. Continuing projects such as Cuach na Cloinne and FilmG, celebrating its 10th anniversary, were funded by the Bòrd as was the National Gaelic Schools Debate, which concluded with a closely fought final in the Scottish Parliament. Mòd Academy, run by An Comann Gàidhealach, delivered coaching and tuition to school pupils and contributed to the highest ever number of young people participating in the Royal National Mòd in Fort William in October last year.

New developments this year include a collaborative project with Young Scot to create Gaelic resources for young people. Another traineeship funded by the Bòrd is to grow Gaelic language skills through a 12-month post at Stòrlann Nàiseanta. The successful applicant will work as a translator and complete the Professional Development Award in Translation.

MION-SGRÙDADH AIR COILEANADH

PERFORMANCE ANALYSIS

Coileanadh Ionmhasail

Tha Leabhran an Riaghaltais airson Aithisgean Ionmhasail (*FReM 2017/18*) 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 theachd-a-steach no caiteachas a' nochdadh san Aithris air Caiteachas Iomlan Lom.

Tha Bòrd na Gàidhlig a' dèanamh aithris air tar-chosg lom de £0.010m mu choinneamh an Tabhartais gus Cuideachadh a fhuaras bho Riaghaltais na h-Alba. Dh'èirich sin ri linn tar-chosg luach £0.015m agus £0.044m airson Leasachaidhean Gàidhlig agus Maoin Buileachaidh Achd na Gàidhlig, agus chaidh an tar-chosg sin a lùghdachadh beagan le fo-chosg luach £0.049m airson chosgaisean ruith.

Stèidhichte air modhan-cunntasachd le teachd-a-steach is caiteachas, b' e toradh ionmhasail na bliadhna airson obair àbhaisteach na buidhne, call de £0.020m, b' e sin an gluasad lom sa Chùl-stòr Choitcheann (16/17, còrr luach £0.020m). Tha an call ag èirigh ri linn atharraichean air na h-aithrisean ionmhasail nach buin ri sruthan airgid.

Financial performance

The Government Financial Reporting Manual (*FReM 2017/18*) issued by HM Treasury sets out the format of the annual accounts. Grant-in-Aid 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 expenditure is included in the Statement of Comprehensive Net Expenditure.

Bòrd na Gàidhlig reports a net cash overspend of £0.010m against the Scottish Government's Grant-in-Aid allocation. This arose from overspends of £0.015m and £0.044m on Gaelic Development and the Gaelic Language Implementation Fund, partly offset by an underspend in running costs of £0.049m.

On an income and expenditure accounting basis, the financial outcome for the year on normal business activities is a deficit of £0.020m, being the net movement on the General Reserve (16/17 surplus of £0.020m). This deficit arose because of accounting adjustments to the financial statements that do not involve the flow of cash.

Bha na prìomh chosgaisean obrachaidh sa bhliadhna, stèidhichte air teachd-a-steach is caiteachas, ag èirigh bho An Dachaigh is na Tràth-bhliadhnaichean £0.217m (16/17 – £0.237m), Foghlam is Ionnsachadh £0.853m (16/17 – £0.804m), Coimhearsnachdan £0.600m (16/17 – £0.633m), Na h-Ealain, Na Meadhanan, Dualchas is Turasachd £0.410m (16/17 – £0.425m), Planadh Corpais £0.131m (16/17 – £0.123m), Prìomhachasan Ro-innleachdail a' Phlana Cànanain Nàiseanta Ghàidhlig £0.281m (16/17 – £0.461m) agus Maoin Buileachaidh Achd na Gàidhlig £1.184m (16/17 – £1.142m).

Am measg nan suimeanan eile a chosg Bòrd na Gàidhlig bha tuarastalan Buill a' Bhùird £0.078m (16/17 – £0.071m), Cosgaisean Luchd-obrach £1.193m (16/17 – £1.090m) agus Cosgaisean Ruith na h-Oifis £0.256m (16/17 – £0.228m).

Tha an aithris air an t-suidheachadh ionmhasail a' sealltainn fèicheanasan lom de £0.653m (16/17 – fèicheanasan lom de £1.356m). Tha seo air obrachadh a-mach le bhith a' toirt air falbh a' challa ann an Cùl-stòr nam Peinseanan £0.756m (16/17 – £1.479m) bhon chòrr sa Chùl-stòr Choitcheann £0.103m (16/17 – £0.123m). Air 31 Màrt 2018 bha fèicheanasan lom ann am maoin nam peinneanan luach £0.756m (£1.479m 2016/17) agus sin air obrachadh a-mach a rèir IAS 19. Tha lùghdachadh luach £0.723m air tighinn air na fèicheanasan seo, agus b' e bu mhotha a bu choireach airson sin mar a chaidh na beachdan ionmhasail is beachdan eile a chaidh a ghabhail atharrachadh.

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 cùm a' bhuidheann a' dol agus sin a' cumail ri Leabhran an Riaghaltais airson Aithrisean Ionmhasail. Faicibh duilleag 102 airson aithris air buidheann a tha a' cumail a' dol.

On an income and expenditure basis, the main operational costs incurred during the year related to Home and Early Years £0.217m (16/17 – £0.237m), Education and Learning £0.853m (16/17 – £0.804m), Community £0.600m (16/17 – £0.633m), Art, Media, Heritage and Tourism £0.410m (16/17 – £0.425m), Corpus Planning £0.131m (16/17 – £0.123m), National Gaelic Language Plan Strategic Priorities £0.281m (16/17 – £0.461m) and National Gaelic Act Language Implementation Fund £1.184m (16/17 – £1.142m).

Other expenditure by the Bòrd included Board Member fees £0.078m (16/17 – £0.071m), Staff Costs £1.193m (16/17 – £1.090m) and Office Running Costs £0.256m (16/17 – £0.228m).

The statement of financial position shows net liabilities of £0.653m (16/17 – net liabilities of £1.356m). This comprises the balance in the General Reserve £0.103m (16/17 – £0.123m) less the deficit on the Pension Reserve £0.756m (16/17 – £1.479m). At 31 March 2018 the net pension fund liability in terms of IAS 19 was £0.756m (£1.479m 2016/17). This liability has decreased by £0.723m due mainly to changes in financial and other experience assumptions.

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 102 for statement on going concern.

MION-SGRÙDADH AIR COILEANADH

PERFORMANCE ANALYSIS

Targaidean ar Roinne Maoineachaidh

Tha dùil ann gun cùm Bòrd na Gàidhlig rian air a' bhuidseat aige, a' gabhail a-steach an Tabhartais gus Cuideachadh agus teachd-a-steach eile, a rèir na Sgrìobhainne 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 caiteachas luach £5.164m aig Bòrd na Gàidhlig ann an 17/18, £0.010m nas àirde na an t-sùim a fhuair aonta bho Riaghaltas na h-Alba, agus chaidh pàigheadh airson sin bhon chùl-stòr de dh'airgead.

Targaidean Ionmhasail

Fhuair Bòrd na Gàidhlig Tabhartas gus Cuideachadh luach £5.154m airson 17/18 (£5.154m 16/17) agus sin air a roinn tarsainn a' bhuidseit.

Feumaidh Bòrd na Gàidhlig obrachadh a rèir chriochan ionmhasail a thèid a shuidheachadh le Ministearan na h-Alba airson na bliadhna. Ann an 17/18 b' ann mar seo a bha an suidheachadh a thaobh airgid:

Sponsor Division Targets

Bòrd na Gàidhlig is expected to manage its budget, including Grant-in-Aid 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 17/18 was £5.164m, £0.010m over the allocation approved by Scottish Government, which has been met from cash reserves.

Financial Targets

Bòrd na Gàidhlig received a total Grant-in-Aid allocation for 17/18 of £5.154m (16/17 - £5.354m) split across the budget.

Bòrd na Gàidhlig is required to operate within the financial allocation determined by Scottish Ministers for the year. In 17/18 the cash position was as follows:

17/18				
	Na thachair Outturn	Aontaichte Allocation	Eadar- dhealachadh Variance	
Tabhartas gus Cuideachadh	£m	£m	£m	Grant in Aid
Prìomh Thabhartas gus Cuideachadh (cosgaisean ruith)	1.560	1.609	-0.049	Core Grant-in-Aid (running costs)
Maoineachadh airson Leasachaidhean Gàidhlig	2.420	2.405	+0.015	Funds for Gaelic development
Maoin Buileachaidh Achd na Gàidhlig	1.184	1.140	+0.044	Gaelic Language Plans Implementation Fund
Iomlan	5.164	5.154	+0.010	Total

Tha an clàr gu h-àrd a' dèanamh aithris air tar-chosg de £10,000 air stèidh airgid mu choinneamh an Tabhartais gus Cuideachadh. Tha seo taobh a-staigh chrìochan ceadaichte. Fhuaras cead bho ar roinn mhaoinachaidh gus airgead a ghluasad eadar cuid a chinn-bhuidseit.

The above table reports a net overspend of £10k on a cash basis against the Grant-in-Aid allocation. This is within tolerable limits. Permission was obtained from the sponsor to reallocate funds within the classifications.

16/17				
	Na thachair Outturn	Aontaichte Allocation	Eadar- dhealachadh Variance	
Tabhartas gus Cuideachadh	£m	£m	£m	Grant in Aid
Prìomh Thabhartas gus Cuideachadh (cosgaisean ruith)	1.540	1.609	-0.069	Core Grant-in-Aid (running costs)
Maoineachadh airson Leasachaidhean Gàidhlig	2.666	2.605	+0.061	Funds for Gaelic development
Maoin Buileachaidh Achd na Gàidhlig	1.153	1.140	+0.013	Gaelic Language Plans Implementation Fund
Iomlan	5.359	5.354	+0.005	Total

Tha an clàr gu h-àrd a' dèanamh aithris air tar-chosg de £5,000 air stèidh airgid mu choinneamh an Tabhartais gus Cuideachadh. Tha seo taobh a-staigh chrìochan ceadaichte. Fhuaras cead bho ar roinn mhaoinachaidh gus airgead a ghluasad eadar cuid a chinn-bhuidseit.

The above table reports a net overspend of £5k on a cash basis against the Grant-in-Aid allocation. This is within tolerable limits. Permission was obtained from the sponsor to reallocate funds within the classifications.

MION-SGRÙDADH AIR COILEANADH

PERFORMANCE ANALYSIS

Daoine

Chaidh am Bòrd a stèidheachadh le Pàrlamaid na h-Alba agus tha na dleastanasan is cumhachdan aige a' dol a rèir chòraichean daonna, mar a dh'fheumas gach achd is pios reachdais a gheibh aonta bhon Phàrlamaid.

Chan eil cùisean ann air am feum am Bòrd aithris a dhèanamh a thaobh fiosrachadh neo-ionmhasail, a' gabhail a-steach chùisean sòisealta, spèis do chòraichean daonna, cùisean co-cheangailte ri bhith a' cur stad air coirbteachd, agus cùisean co-cheangailte ri bhith a' cur stad air bribearachd.

Tha luchd-obrach Bhòrd na Gàidhlig fìor chudromach do mar a shoirbhicheas leinn ann a bhith a' coileanadh ar cinn-uidhe ro-innleachdail. Tha am Bòrd Stiùiridh air cur romhpa sgioba obrach sgileil is dealasach a chumail agus na sgilean aca a leasachadh. Thathar a' brosnachadh conaltradh fosgarra eadar am Bòrd Stiùiridh, an Sgioba Stiùiridh agus luchd-obrach, thoradh tha leithid a cho-chonaltradh deatamach do mar a shoirbhicheas leis a' bhuidhinn san ùine fhada.

Bithear a' cumail fiosrachadh ris an luchd-obrach mun bhuidhinn, ar daoine agus ar n-obair tro dhiofar ghniomhan, mar choinneamhan luchd-obrach gach cola-deug, bòrd-fiosrachaidh air eadra-lion an luchd-obrach, fios bho na prìomh mhanaidsearan, agus seiminearan is co-labhairtean.

People

The Bòrd was created by the Scottish Parliament and its functions and powers are compliant with human rights, as is required of all legislation passed by the Parliament.

The Bòrd has no matters to report on non-financial information including social matters, respect for human rights, anti-corruption, and anti-bribery matters.

Bòrd na Gàidhlig employees are critical to the successful delivery of its strategic objectives. The Board are committed to developing and retaining a motivated and skilled workforce. Open communication between the Board, Leadership Team and employees is encouraged as such engagement is vital to the long-term success of the organisation.

Employees are kept informed about the organisation, its people and business through a range of activities, which include fortnightly staff meetings, a staff intranet noticeboard 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 taic ri bhith coileanadh an amais aig Bòrd na Gàidhlig gun cùm sinn suas agus gun toir sin piseach air èifeachdas 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.

Tha an ìre àrd de dh'obair chom-pàirteach agus co-obrachadh eadar luchd-obrach am measg nam prìomh adhbharan airson soirbheachadh na buidhne.

Geàrr-chunntas air Co-ionannachd san Aithisg Bhliadhnail

Fo Riaghailtean Achd na Co-ionannachd 2010 (Dleastanasan Sònraichte) (Alba) (na Riaghailtean), feumaidh Bòrd na Gàidhlig fios fhoillseachadh mun adhartas a nì e a thaobh a bhith dèanamh dleastanas co-ionannachd na roinne poblaich na nì àbhaisteach don bhuidhinn agus a thaobh nam builean a stèidhich a' bhuidheann airson a h-uile dà bhliadhna. Às dèidh atharraichean a thàinig air na Riaghailtean, feumaidh Bòrd na Gàidhlig cuideachd aithrisean fhoillseachadh air co-ionannachd pàighidh agus fiosrachadh mu Bhuill a' Bhùird.

Tha Bòrd na Gàidhlig air cur roimhe fios as ùr a thoirt seachad mar phàirt de dh'aithisg bhliadhnail na buidhne, agus tha geàrr-iomradh ann air sin gu h-ìosal. Gheibhear aithisg iomlan air làrach-lìn Bhòrd na Gàidhlig, le fiosrachadh air prògram nan iomairtean a tha a' bhuidheann air a bhith a' cur an sàs gus co-ionannachd a dhèanamh àbhaisteach nar n-obair. An lùib sin tha fiosrachadh air an adhartas a thathar a' dèanamh gus na builean a choileanadh a thaobh co-ionannachd.

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 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.

The high level of teamwork and co-operation between staff members is another major contributing factor to our success.

Annual Report Equalities Summary

Under the Equality Act 2010 (Specific Duties) (Scotland) Regulations (the Regulations), Bòrd na Gàidhlig is required to publish progress on mainstreaming the public sector equality duty and the outcomes the organisation has set every two years. Following changes in the Regulations, Bòrd na Gàidhlig must also publish statements on equal pay and information about board members.

Bòrd na Gàidhlig has committed to providing an update as part of the organisation's annual report and a summary has been provided below for that purpose. The full report of the programme of mainstreaming initiatives that the organisation has been working to deliver, together with progress towards delivering the equality outcomes, can be found on the Bòrd na Gàidhlig website.

MION-SGRÙDADH AIR COILEANADH

PERFORMANCE ANALYSIS

Adhartas le bhith Dèanamh Dleastanas Co-ionannachd na Roinne Poblaiche (DCRP) na Nì Àbhaisteach nar n-Obair

Tha Bòrd na Gàidhlig air grunn iomairtean a chur an sàs thar na bliadhna ionmhais a dh'fhalbh gus adhartas a dhèanamh airson DCRP a dhèanamh na nì àbhaisteach nar n-obair. Nam measg bha:

- A' togail aire dhaoine gu cùisean co-ionannachd aig gach ìre den bhuidhinn agus am measg bhuidhnean com-pàirteach. Mar phàirt de seo chaidh bùithtean-obrach a chumail far an deach beachdachadh air sàr mhodhan-obrach a thaobh in-ghabhail agus a bhith a' brosnachadh iomadachd, agus chaidh taisbeanadh a dhèanamh don Bhòrd Stiùiridh;
- Chaidh plana gnìomh ùr a dhealbh airson co-ionannachd a dhèanamh na nì àbhaisteach, plana a tha a' buntainn ris a h-uile neach-obrach. Thèid crìoch a chur air a' phlana thairis air an ath bhliadhna ionmhais;
- Lean an obair gus am poileasaidh co-ionannachd a chur an sàs airson dèanamh cinnteach gun tèid prìomh dhleastanasan is cinn-uidhe a thoirt air adhart agus gun tèid am fighe a-steach do gach poileasaidh is modh-obrach buntainneach aig a' bhuidhinn;
- Chaidh cùisean co-ionannachd fhighhe a-steach don obair againn mar Phàrant Corporra;
- Bha sinn a' cumail oirnn a' cruinneachadh is a' sgrùdadh fhoirmichean-sgrùdaidh co-ionannachd airson fastadh, luchd-obrach a bhios a' fàgail agus luchd-obrach a th' againn an-dràsta, agus do dhaoine a gheibh maoinachadh bho Bhòrd na Gàidhlig.

Tha Bòrd na Gàidhlig air Plana Cànan Nàiseanta Gàidhlig (PCNG) ùr fhoillseachadh airson 2018-2023 a tha a' toirt fa-near do cho cudromach 's a tha iomadachd. Thathar an dùil dleastanasan co-ionannachd fhighhe a-steach don obair gus am PCNG a libhrigeadh, gus fiosrachadh mu cho-ionannachd a chruinneachadh a ghabhas

Progress with Mainstreaming the Public Sector Equality Duty (PSED)

Bòrd na Gàidhlig has undertaken a number of activities over the past financial year to progress mainstreaming the PSED. These have included:

- Raising awareness of equalities at all levels of the organisation and with partner organisations. This has included delivery of workshops that have considered best practice for inclusion and encouraging diversity as well as a presentation to the board;
- Development of a new mainstreaming action plan involving all members of staff. This plan will be finalised over the next financial year;
- Ongoing work with the equality policy to ensure the key requirements and objectives are promoted and integrated into all other relevant organisational policies and procedures;
- Integrating equalities into requirements for corporate parenting;
- Ongoing collection and review of equalities monitoring forms for recruitment, leavers and current staff, and individuals receiving funding from the Bòrd na Gàidhlig.

Bòrd na Gàidhlig has issued a new National Gaelic Language Plan 2018 – 2023 (NGLP) which recognises the importance of diversity. It is intended to integrate equalities work streams into the delivery of the NGLP to begin capturing equalities information that can be used to inform Gaelic language and culture strategy and policy

cleachdadh gus cuideachadh le bhith a' dealbh ro-innleachdan is phoileasaidhean airson cànan is cultar na Gàidhlig. Thathar an dùil cuideachd sàr mhodhan-obrach a chomharrachadh a thaobh in-ghabhail is iomadachd le sùil am fiosrachadh sin a cho-roinn le buidhnean a tha ag ullachadh Phlanaichean Gàidhlig.

An lùib nan oidhirpean eile a thathar a' dèanamh gus dleastanasan co-ionannachd a dhèanamh nam pàirt àbhaisteach der n-obair, thathar fhathast ag amas air prionnsapalan co-ionannachd a dhàingneachadh san obair againn agus thathar a' dèanamh cinnteach gu bheil na h-iomairtean a thugadh gu buil a' coileanadh nan amasan aca. Mar a chaidh a ràdh gu h-àrd, thathar an dùil plana gnìomh airson co-ionannachd ullachadh san ath bhliadhna ionmhais.

Fiosrachadh mu Bhuill a' Bhùird

Bha còignear fhireannach agus sianar bhoireannach air a' Bhòrd Stiùiridh air 31 Màrt 2018, agus chaidh an cur nan dreuchdan le Riaghaltas na h-Alba. Tha na h-àireamhan sin fhathast ann aig an àm a thathar a' foillseachadh na h-aithisge seo.

Tha Bòrd na Gàidhlig ag obrachadh leis an liosta-dhearbhaidh airson a' phlana airson Buill ùra a' Bhùird agus an goireas-taice a dh'fhoillsich Riaghaltas na h-Alba gus faicinn ciamar a ghabhas feum nas fheàrr a dhèanamh de dh'fhiosrachadh mu Bhuill a' Bhùird gus cuideachadh le bhith a' brosnachadh is a' coileanadh gach taobh de DCRP. Chaidh grunn dhleastanasan a choileanadh mu thràth, agus thairis air an ath bhliadhna ionmhais thathar an dùil an obair seo a stèidheachadh gu foirmeil, le poileasaidh airson iomairt sam bith nach eilear a' cur an sàs mu thràth tro ar n-obair airson co-ionannachd a dhèanamh na nì àbhaisteach.

development. It is also intended to identify best practice relating to inclusion and diversity with a view to sharing the information with those preparing their GLPs.

Additional mainstreaming activities continue to focus on embedding the principles of mainstreaming and ensuring that the initiatives that have been implemented are achieving their objectives. As stated above, it is intended to produce a new mainstreaming action plan during the next financial year.

Board Member Information

There were five male and six female board members at 31 March 2018, appointed by the Scottish Government. Those numbers are still current at time of publication.

Bòrd na Gàidhlig is working with the succession plan checklist and toolkit issued by the Scottish Government to examine how information relating to board members can be better used to promote and meet all aspects of the PSED. A number of areas have already been implemented, and over the next financial year it is intended to formalise this work stream, introducing a policy for any initiatives that are not already addressed through work on mainstreaming.

MION-SGRÙDADH AIR COILEANADH

PERFORMANCE ANALYSIS

An Àrainneachd

'S e prìomh dhleastanas Bhòrd na Gàidhlig a' Ghàidhlig a chur air adhart, agus tha sinn a' dèanamh ar dichill ann an co-bhuinn ri Riaghaltas na h-Alba, muinntir na h-Alba agus na buidhnean Gàidhlig gus piseach a thoirt air cor a' chàinain. San obair sin tha sinn a' frithealadh air gach ceàrnaidh de dh'Alba agus tha sinn a' cur gu mòr ri cultar agus foghlam na h-Alba. Ged nach eil Riaghaltas na h-Alba air targaidean co-cheangailte ris an àrainneachd a stèidheachadh do Bhòrd na Gàidhlig fhathast, tha sinn a' cur sùim mhòr ann an cùisean àrainneachd agus bidh sinn a' cur mhodhan-obrach an sàs a tha math don àrainneachd nuair as urrainn dhuinn. Nì sinn ar dicheall gus obrachadh ann an dòigh sheasmhach a thaobh na h-àrainneachd agus brosnachadh sinn daoine, nar n-obair, gu bhith gan giùlan fhèin ann an dòigh a tha math don àrainneachd.

Cùisean Co-cheangailte ri bhith a' Cur Stad air Coirbteachd is Bribearachd

Tha poileasaidhean soilleir aig Bòrd na Gàidhlig gus stad a chur air coirbteachd is bribearachd. Gheibhear iad sin ann an leabhran an luchd-obrach a gheibh a h-uile neach-obrach nuair a thòisicheas iad san dreuchd aca agus gheibh luchd-obrach fiosrachadh orra san trèanadh-inntrigidh aca.

Environmental Matters

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. Whilst Bòrd na Gàidhlig currently has no environmental targets set by the Scottish Government, it takes environmental matters seriously and adopts environmentally-focussed practices where possible. We will strive to operate in an environmentally sustainable manner and encourage environmentally sustainable behaviours in our activities.

Anti-corruption and Anti-bribery matters

Bòrd na Gàidhlig has clear policies to deal with preventing corruption and bribery. These are contained within the staff handbook which is issued to all staff on commencement of their employment and information about these forms part of staff induction.

Dion Dàta

Chaidh obair ullachaidh nach beag a dhèanamh mus deach an Riaghailt Choitcheann airson Dion Dàta (RCDD) a chur an sàs gus dèanamh cinnteach gun cumar ris an riaghailt. An lùib an ullachaidh sin fhuaras comhairle bho eòlaichean taobh a-muigh na buidhne a thug sùil air ar siostaman, a' gabhail a-steach ar poileasaidh airson rianachd chlàran agus mar a thathar ga chur an sàs, agus chaidh seiseanan trèanaidh is leasachaidh a chumail airson an luchd-obrach is nan sgiobaidhean uile airson dèanamh cinnteach gun deigheadh iad an sàs san obair gus modhan-obrach a dhealbh is a chur an gnìomh. Cuideachd, rinn sinn cinnteach gun robh tuigse mhath aca air carson a bha na h-atharraichean ann agus air na cunnartan a bh' ann mura cùm sinn ris na riaghailtean.

Poileasaidh Pàighidh airson Luchd-solarachaidh

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 riatanasan 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 1 latha (16/17 – 2 latha).

Data Protection

The implementation of the General Data Protection Regulation (GDPR) was preceded by significant preparation to ensure compliance. This included external expert advice to review our systems, including our records management policy and implementation, as well as training and development sessions for all staff and for teams so as to ensure their involvement in development and implementation, as well as good understanding of the objectives of the changes and risks surrounding non-compliance.

Supplier Payment Policy

It is 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 the Scottish Government in respect of payments to small companies, which stipulates a payment target no later than 10 days. The average time taken to pay creditors during the year was 1 day (16/17 – 2 days).

MION-SGRÙDADH AIR COILEANADH

PERFORMANCE ANALYSIS

Iarrtasan fo Achd Saorsa an Fhiosrachaidh

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

Ann an 2017/18 fhuair Bòrd na Gàidhlig 24 (16/17 – 12) iarrtasan fo Achd Saorsa an Fhiosrachaidh.




Shona NicIllinnein
Oifigear Cunntachail
24 Dàmhair 2018

Freedom of Information Requests

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 2017/18, Bòrd na Gàidhlig received 24 (16/17 – 12) Freedom of Information requests.



Shona MacLennan
Accountable Officer
24 October 2018

AITHISG CUNNTACHALACHD

San aithisg seo chithear prìomh aithrisean a dh'fheumas Bòrd na Gàidhlig fhoillseachadh gus cumail ri riatanasan aithris a thaobh cunntachalachd agus tha iad a' dearbhadh gu bheil deagh riaghladh corporra ga chur an sàs.

'S iad na h-aithrisean a gheibhear san aithisg seo:

- Aithisg air Riaghladh Corporra a tha a' gabhail a-steach Aithisg nan Stiùirichean, Aithris air Dleastanasan an Oifigeir Chunntachail agus Aithris air Riaghladh
- Aithisg air Tuarastalan is Luchd-obrach
- Fiosrachadh Co-cheangailte ri Cunntachalachd don Phàrlamaid

ACCOUNTABILITY REPORT

This report incorporates key statements that enable Bòrd na Gàidhlig to meet accountability reporting requirements and demonstrates good corporate governance.

The statements incorporated in this report are:

- A Corporate Governance Report consisting of the Directors' Report, Statement of Accountable Officer's Responsibilities and Governance Statement
- Remuneration and Staff Report
- Parliamentary Accountability Disclosures

AITHISG AIR RIAGHLADH CORPORA

CORPORATE GOVERNANCE REPORT

Aithisg nan Stiùirichean

Ballrachd a' Bhùird

Gheibhear fiosrachadh air Buill a' Bhùird san Aithris air Riaghladh air duilleag 58. Chithear Clàr Chom-pàirtean nam Ball air làrach-lìn Bhòrd na Gàidhlig: www.gaidhlig.scot

Cisean nach buin don Sgrùdadh

Cha deach suimeannan a phàigheadh do Sgrùdadh na h-Alba airson seirbheisean an neach-sgrùdaidh bhon taobh a-muigh, Deloitte LLP, ach a thaobh an sgrùdaidh reachdail a rinneadh (faicibh nota 6, duilleag 110) air nan cunntasan.

Tachartasan Co-cheangailte ri Dàta Pearsanta

Cha robh gin a thachartasan ann co-cheangailte ri dàta pearsanta rè na bliadhna (16/17 – cha robh gin).

Aithris air Dleastanasan an Oifigeir Chunntachail

Fo Earrainn 8 de Achd na Gàidhlig (Alba) 2005, feumaidh Bòrd na Gàidhlig cunntasan ullachadh airson gach bliadhna ionmhais ann an cruth agus a rèir mhodhan a thathar ag iarraidh san Stiùireadh airson Chunntasan. Thathar ag ullachadh nan cunntasan le bhith a' clàradh shuimeannan nuair a tha iad air an cosnadh no rim pàigheadh 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.

Directors' Report

Board Composition

Information on Board Members is given in the Governance Statement on page 58. The Register of Members' interests can be viewed on the Bòrd na Gàidhlig website www.gaidhlig.scot

Non-Audit Fees

No payments were made to Audit Scotland for the services of the external auditor, Deloitte LLP, other than in respect of the statutory audit (see note 6, page 110) to the accounts.

Personal Data Related Incidents

There were no personal data related incidents during the year (16/17 – Nil).

Statement of Accountable Officer's Responsibilities

Under Section 8 of the Gaelic Language (Scotland) Act 2005, Bòrd na Gàidhlig is required to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts 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.

Ann a bhith ag ullachadh nan cunntasan, feumaidh an t-Oifigear Cunntachail cumail ri riathanasan Leabhran an Riaghaltais airson Aithrisean Ionmhasail agus gu sònraichte a thaobh a bhith:

- Cumail ris an Stiùireadh airson Chunntasan a dh'fhoillsich Ministearan na h-Alba, agus sin a' gabhail a-steach a bhith a' cumail ris na riathanasan cunntasachd is foillseachaidh buntainneach, agus a bhith a' cur an sàs poileasaidhean cunntasachd iomchaidh gu cunbhalach;
- A' dèanamh cho-dhùnaidhean is thuairmsean a tha reusanta;
- A' mineachadh mar a chaidh cumail ri inbhean cunntasachd iomchaidh a gheibhear ann an Leabhran an Riaghaltais airson Aithrisean Ionmhasail, agus a' foillseachadh is a' mineachadh àite sam bith sna cunntasan far nach deach cumail ris na h-inbhean seo; agus
- Ag ullachadh nan cunntasan leis an tuigse gun cùm a' bhuidheann a' dol.

Tha am Prìomh Oifigear Cunntachail aig Riaghaltas na h-Alba air Shona NicIllinnein a chur an dreuchd mar Oifigear Cunntachail aig Bòrd na Gàidhlig. Tha na dleastanasan a bhuineas do dhreuchd an Oifigeir Chunntachail air an cur an cèill ann an 'A' Cumail Rian air Airgead Poblach' a dh'fhoillsich Roinn Ionmhais na Banrigh, agus iad a' gabhail a-steach uallach gun tèid iomchaidheachd is cunbhalachd a chur an sàs nuair a thathar a' làimhseachadh nam maoinean poblach a tha an urra ris an Oifigear Chunntachail, gun tèid clàran ceart a chumail de sho-mhaoinean Bhòrd na Gàidhlig agus gun tèid an dìon.

In preparing the accounts, the Accountable Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- Observe the Accounts 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 accounts; and
- Prepare the accounts on a going concern basis.

The Principal Accountable Officer of the Scottish Government has appointed Shona MacLennan as Accountable Officer of Bòrd na Gàidhlig. The responsibilities of an Accountable Officer, including responsibility for the propriety and regularity of the public finances for which the Accountable Officer is answerable, for keeping proper records and for safeguarding Bòrd na Gàidhlig's assets, are set out in 'Managing Public Money' published by the HM Treasury.

A' Foillseachadh Fiosrachadh don Luchd-sgrùdaidh

Mar an t-Oifigear Cunntachail, cho fad is 's aithne dhomh, chan eil fiosrachadh sgrùdaidh buntainneach sam bith ann mu nach eil fios aig luchd-sgrùdaidh a' Bhùird agus còir fios a bhith aca air. Tha mi air gach ceum reusanta a ghabhail gus dèanamh cinnteach gu bheil fios agam air fiosrachadh sgrùdaidh buntainneach sam bith agus gus dèanamh cinnteach gu bheil fios aig luchd-sgrùdaidh a' Bhùird air an fhiosrachadh sin.

Mar an t-Oifigear Cunntachail, tha mi a' dearbhadh gu bheil an aithisg bhliadhnail agus na cunntasan le chèile, cothromach, gun chlaonadh agus gun gabh iad an tuigsinn. Tha mi cuideachd a' dearbhadh gu bheil mi a' gabhail uallach pearsanta airson na h-aithisge bliadhnail agus nan cunntasan agus airson a' bhreithneachaidh a chaidh a dhèanamh gus dearbhadh gu bheil iad cothromach, gun chlaonadh agus gun gabh iad an tuigsinn.

Aithris air Riaghladh

Cùl-fhiosrachadh

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

Disclosure of Information to the Auditors

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

As Accountable Officer, I can confirm that the annual report and accounts are as a whole, fair, balanced and understandable. I can also confirm that I take personal responsibility for the annual report and accounts and the judgments required for determining that it is fair, balanced and understandable.

Governance Statement

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.

Ìre nan Dleastanasan

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 na maoinean poblach agus so-mhaoinean poblach, a tha an urra riumsa gu pearsanta, a dhìon a rèir nan dleastanasan a chaidh a stèidheachadh ann am “Meòrachan an Oifigeir Chunntachail”.

Frèam Riaghlaidh

San fhrèam riaghlaidh tha siostaman is pròiseasan, feallsanachd agus prionnsapalan a stiùireas agus a chumas rian air obair a' Bhùird Stiùiridh. Cuideachd san fhrèam tha ar gnìomhachd a tha sinn cunntachail air a shon do Mhinistearan, agus a leigeas leinn a dhol an sàs ann an com-pàirt ri ar luchd-ùidhe. Tha e toirt comas don Bhòrd Stiùiridh 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 pròiseas a tha ga chur an sàs taobh a-staigh na buidhne a rèir an stiùiridh bho Mhinistearan na h-Alba a gheibhear ann an Leabhran Ionmhas Poblach na h-Alba (LIPA) agus tha am pròiseas sin air a bhith ga chur an gnìomh rè 2017/18 agus suas chun a' chinn-latha air an d' fhuair an aithisg bhliadhna is cunntasan aonta.

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

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

The process within the organisation accords with guidance from Scottish Ministers in the Scottish Public Finance Manual (SPFM) and has been in place during the course of 2017/18 and up to the date of approval of the annual report and accounts.

AITHISG AIR RIAGHLADH CORPORRA

CORPORATE GOVERNANCE REPORT

Bidh Ministearan na h-Alba a' foillseachadh LIPA agus stiùireadh a thoirt do Riaghaltas na h-Alba agus buidhnean buntainneach eile air mar a bu chòir dhaibh clàran ceart a chumail de mhaoinean poblach agus air mar a bu chòir an làimhseachadh. Tha LIPA a' cur an cèill nan riathanasan reachdail, pàrlamaideach agus rianachd buntainneach, agus tha e a' cur cuideam air èifeachdas, buadhachd agus caomhantachd, agus tha e a' moladh deagh mhodhan-obrach agus inbhean àrda a thaobh iomchaidheachd.

Tha am frèam riaghlaidh air a bhith aig Bòrd na Gàidhlig airson na bliadhna a chrìochnaich air 31 Màrt 2018 agus suas chun a' chinn-latha a chaidh an Aithisg Bhliadhnail agus an Aithris air na Cunntasan aontachadh.

Am Bòrd Stiùiridh

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

Air a' Bhòrd Stiùiridh tha an Cathraiche agus suas ri aon Bhall deug neo-dhreuchdail agus bidh iad a' coinneachadh gu cunbhalach tron bhliadhna. Mar as trice bidh Buill a' Bhùird air a' Bhòrd Stiùiridh airson ceithir bliadhna, ach dh'fhaodadh nach bithear daonnan a' cumail ri seo gus dèanamh cinnteach gum bi leantalachd ann am ballrachd a' Bhùird.

The SPFM is issued by Scottish Ministers to provide guidance to the Scottish Government and other relevant bodies on the proper handling and reporting of public funds. The SPFM sets out the relevant statutory, parliamentary and administrative requirements, emphasises the need for efficiency, effectiveness and economy, and promotes good practice and high standards of propriety.

The governance framework has been in place at Bòrd na Gàidhlig for the year ended 31 March 2018 and up to the date of approval of the Annual Report and Statement of Accounts.

The Board

The Cathraiche (Chair) leads the Board and the Ceannard (CEO) leads the executive management of the organisation.

The Board comprises the Cathraiche and up to eleven non-executive Members, and meets regularly throughout the year. The normal term of office for a Board member is four years, although lengths of appointments may be varied to ensure continuity of Board membership.

Tha uallach air a' Bhòrd Stiùiridh airson àrd-stiùireadh, stiùireadh ro-innleachdail agus soirbheachadh na buidhne. Tha e cuideachd an urra ris a' Bhòrd Stiùiridh dèanamh cinnteach gun tèid siostaman rianachd chunnartan agus siostaman in-smachd èifeachdach agus planadh airson leantachd luchd-dreuchd a chur an sàs. Bidh am Bòrd Stiùiridh a' coileanadh an dleastanasan le coinneamhan cunbhalach agus coinneamhan sònraichte, ma bhios feum orra. Tha am Bòrd Stiùiridh 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, ag aontachadh ri cùmhnantan tàbhachdach agus planadh airson leantachd luchd-dreuchd ann an Dreuchdan Stiùiridh.

Tha e na amas don Bhòrd Stiùiridh sàr riaghladh corporra a chur an sàs agus tha iad den bheachd gu bheil structar riaghlaidh math cudromach do bhuidhinn a tha a' dol a shoirbheachadh.

Comataidhean Bhòrd na Gàidhlig

A' Chomataidh Sgrùdaidh is Rianachd Chunnartan

'S e prìomh dhleastanas na Comataidh Sgrùdaidh is Rianachd Chunnartan a bhith stiùireadh na h-obrach gus dèanamh cinnteach gu bheil pròiseasan freagarrach gan cur an sàs air feadh na buidhne a thaobh chunnartan, smachd is riaghlaidh. Ann an co-bhuinn ris an Sgioba Stiùiridh, bidh a' Chomataidh a' dèanamh an dichill gus dèanamh cinnteach gun tèid na gnìomhan a tha dhìth a dhèanamh gus rian a chumail air cunnartan aig ìre ro-innleachdail an lùib obair na buidhne agus gun tèid ealla a ghabhail ri cunnartan nar n-obair. Mar phàirt de sin, thèid gnìomhan a chur an sàs gun dàil ma thèid cùisean a thogail leis an Neach In-sgrùdaidh no leis an Luchd-sgrùdaidh bhon Taobh A-muigh.

The Board is responsible for the overall management, strategic direction, maintenance of 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 Board has reserved specific matters to itself for determination and approval which include strategic issues, the risk profile of the body, approval of the annual budget, approval of material contracts and succession planning for Leadership.

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

Committees of Bòrd na Gàidhlig

Audit & Risk Management Committee

The Audit & Risk Management Committee's principal function is to lead on ensuring that there are adequate risk, control and governance processes in place throughout the organisation. In conjunction with the Leadership Team, the Committee will seek to ensure that the required actions to manage risk at a strategic level are appropriately reflected and incorporated in operation delivery. This will include prompt action on raised Internal and External Audit matters.

Coinnichidh a' Chomataidh Sgrùdaidh is Rianachd Chunnartan co-dhiù trì tursan sa bhliadhna. Tha triùir Bhall neo-dhreuchdail oirre gu h-àbhaisteach: an Cathraiche agus dithis Bhall eile. Bha Faye NicLeòid, nach eil na Ball den Bhòrd, na Cathraiche air a' Chomataidh gun Ògmhios 2017 agus bha Johan Nic a' Ghobhainn sa chathair às dèidh sin.

Gu h-àbhaisteach, bidh an t-Oifigear Cunntachail, Ceann nan Seirbheisean Corporra, Ceann Roinn an Ionmhais, agus an Neach In-sgrùdaidh an làthair aig na coinneamhan. Thèid fiathachadh a thoirt do riochdairean bhon Luchd-sgrùdaidh bhon Taobh A-muigh a thighinn gu na coinneamhan, agus bidh cothrom aca co-dhiù dà thuras sa bhliadhna coinneachadh ris a' Chomataidh aig coinneamh phrìobhaideach. Cuideachd, faodaidh a' Chomataidh coinneachadh ris an Neach In-sgrùdaidh aig coinneamh phrìobhaideach. Bidh a' Chomataidh ag obair air stèidh neo-eisimeileach agus nì i aithris don Bhòrd Stiùiridh. Choinnich a' Chomataidh seo trì tursan ann an 2017/18.

A' Chomataidh Ionnsachaidh

Bidh a' Chomataidh Ionnsachaidh a' toirt taic don Bhòrd Stiùiridh le ro-innleachdan gus na prìomhachasan a choileanadh a chithear san earrainn, Ionnsachadh na Gàidhlig, sa Phlana Cànan Nàiseanta Ghàidhlig, agus tha obair chom-pàirteach le daoine eile na pàirt de sin. Bidh iad cuideachd a' cumail sùil air na slatan-tomhais airson coileanadh, a' gabhail a-steach nan slatan-tomhais a chleachdar sa mheadhan-ùine agus san ùine fhada gus adhartas a chomharrachadh, a chleachdas am Bòrd Stiùiridh gus adhartas a mheasadh leis gach prìomhachas san earrainn, Ionnsachadh na Gàidhlig, sa Phlana Cànan Nàiseanta Ghàidhlig. Cuideachd, nì iad tomhas air adhartas mu choinneamh nan slatan-tomhais airson coileanadh a chaidh aontachadh, agus bheir iad sùil gu h-àraidh air raointean far nach eil gu leòr adhartais air a bhith ann.

The Audit & Risk Management Committee will meet at least three times a year. It normally comprises three non-executive members: the chairperson and two other members. It was chaired by a lay chair member Faye MacLeod until June 2017 and by Johan Smith thereafter.

The Accountable Officer, the Head of Corporate Services, the Head of Finance, and the Internal Auditor will normally attend meetings. Representatives of External Audit will be invited to meetings, and will have the opportunity at least twice a year to meet the Committee in private. The Committee can also meet with the Internal Auditor in private. It operates independently and reports to the Board. This Committee met three times during 2017/18.

Learning Committee

The Learning Committee supports the Board in strategies to achieve the priorities set out in the Learning Gaelic section of the National Gaelic Language Plan, including working in partnership with others. It also monitors the performance framework, including short medium and long-term indicators of success, to be used by the Board to track the progress of delivery of each of the priorities in the Learning Gaelic section of the National Gaelic Language Plan. Additionally, it will measure progress against the agreed performance framework and, in particular any areas where progress is insufficient

Bidh a' Chomataidh Ionnsachaidh a' coinneachadh co-dhiù ceithir tursan sa bhliadhna. Faodaidh Cathraiche na Comataidh coinneamhan a bharrachd a chur air dòigh ma tha i/e ga mheas iomchaidh. Gus cuòram a bhith ann aig coinneimh, feumaidh co-dhiù dithis Bhall a bhith an làthair. 'S e Seumas Whannel Cathraiche na Comataidh Ionnsachaidh.

Gu h-àbhaisteach, bidh an t-Oifigear Cunntachail agus Stiùiriche Foghlam na Gàidhlig an làthair aig coinneamhan, agus thig luchd-obrach eile gu coinneamhan nuair a bhios feum orra. Choinnich a' Chomataidh ceithir tursan ann an 17/18.

Comataidh Cleachdadh na Gàidhlig

Bidh Comataidh Cleachdadh na Gàidhlig a' toirt taic don Bhòrd Stiùiridh le ro-innleachdan gus na prìomhachasan a choileanadh a chithear san earrainn, A' Cleachdadh na Gàidhlig, sa Phlana Cànain Nàiseanta Ghàidhlig, agus tha obair chom-pàirteach le daoine eile na pàirt de sin. Bidh iad cuideachd a' cumail sùil air na slatan-tomhais airson coileanadh, a' gabhail a-steach nan slatan-tomhais a chleachdar sa mheadhan-ùine agus san ùine fhada gus adhartas a chomharrachadh, a chleachdas am Bòrd Stiùiridh gus adhartas a mheasadh leis gach prìomhachas san earrainn, A' Cleachdadh na Gàidhlig, sa Phlana Cànain Nàiseanta Ghàidhlig. Cuideachd, nì iad tomhas air adhartas mu choinneamh nan slatan-tomhais airson coileanadh a chaidh aontachadh, agus bheir iad sùil gu h-àraidh air raointean far nach eil gu leòr adhartais air a bhith ann.

Bidh Comataidh Cleachdadh na Gàidhlig a' coinneachadh co-dhiù ceithir tursan sa bhliadhna. Gus cuòram a bhith ann aig coinneimh, feumaidh co-dhiù trìuir Bhall a bhith an làthair. 'S i Màiri T NicAonghais Cathraiche Comataidh Cleachdadh na Gàidhlig.

The Learning Committee will meet at least four times a year. The Chair of the Committee may convene additional meetings as and when deemed necessary. A minimum of two members will be present for the meeting to be deemed quorate. The Learning Committee is chaired by Jim Whannel.

The Accountable Officer and Director of Gaelic Education will normally attend meetings, along with other staff as appropriate. During 17/18 it met four times.

The Gaelic Usage Committee

The Gaelic Usage Committee supports the Board in strategies to achieve the priorities set out in the Using Gaelic section of the National Gaelic Language Plan, including working in partnership with others. It also monitors the performance framework, including short medium and long-term indicators of success, to be used by the Board to track the progress of delivery of each of the priorities in the Using Gaelic section of the National Plan. Additionally, it will monitor progress against the agreed performance framework and, in particular, any areas where progress is insufficient

The Gaelic Usage Committee will normally meet four times per year. A minimum of three members will be present for the meeting to be deemed quorate. The Gaelic Usage Committee is chaired by Mary T MacInnes.


AITHISG AIR RIAGHLADH CORPORRA

CORPORATE GOVERNANCE REPORT

Gu h-àbhaisteach, bidh an t-Oifigear Cunntachail agus an Stiùiriche Planadh Cànan is Leasachaidhean Coimhearsnachdan an làthair aig coinneamhan, agus thig luchd-obrach eile gu coinneamhan nuair a bhios feum orra. Choinnich a' Chomataidh ceithir tursan ann an 2017/18.

The Accountable Officer and Director of Language Planning & Community Developments will normally attend meetings, along with other staff as appropriate. During 2017/18 it met four times.

Bòrd na Gàidhlig 2017/18:
Ballrachd Chomataidhean agus Làthaireachd
Committee Membership and Attendance

	Ball Member	Am Bòrd Stiùiridh Board	A' Chomataidh Sgrùdaidh is Rianachd Chunnartan Audit & Risk Management Committee	A' Chomataidh Sgrùdaidh is Rianachd Chunnartan Learning Committee	Comataidh Cleachdadh na Gàidhlig The Gaelic Usage Committee
	Ailean Dòmhnallach Cathraiche Allan MacDonald Chair	8/10*			
	Dòmhnall MacSuain Donald MacSween	6/10			4/4
	Dòmhnall MacLeòid Donald MacLeod	10/10	3/3	4/4	
	Johan Nic a' Ghobhainn Johan Smith	9/10	3/3		
	Joy Dunlop Joy Dunlop	10/10		2/2	1/1
	Ailean Caimbeul Allan Campbell	10/10	3/3		3/3
	Màiri Anna NicUalraig Mary Ann Kennedy	9/10			3/3
	Jennifer Gilmour Jennifer Gilmour	10/10		2/2	
	Fiona Dunn Fiona Dunn	10/10			3/3
	Màiri T NicAonghais Mary T MacInnes	7/10			3/4
	Seumas Whannel Jim Whannel	8/10		3/3	1/1

*= Board meetings are held over two days, each day is counted as a separate attendance. Attendance scored out of days eligible to attend.

*= Bithear a' cumail choinneamhan a' Bhùird thairis air dà latha, tha gach latha air a chunntadh mar latha fa leth airson làthaireachd. Bithear a' clàradh sgòr airson làthaireachd a rèir nan làithean far an robh coinneamhan ann.

Buidhnean-obrach

Thug trì Buidhnean-obrach taic do dh'obair Bhòrd na Gàidhlig rè na bliadhna. B' iad sin:

- A' Bhuidheann-obrach Riaghlaidh
- Buidheann-obrach Adhartachadh na Gàidhlig
- Buidheann-obrach nan Ealain Gàidhlig

Cathraiche Bhòrd na Gàidhlig

'S e Ailean Dòmhnallach Cathraiche Bhòrd na Gàidhlig. Tha an Cathraiche cunntachail do Mhinistearan na h-Alba às leth a' Bhùird Stiùiridh airson dèanamh cinnteach gum bi poileasaidhean is gnìomhan Bhòrd na Gàidhlig a' cur ri coileanadh dleastanasan reachdail na buidhne 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 Stiùiridh, air a' Chathraiche agus air na Buill agus e gu sònraichte an urra riutha dèanamh cinnteach gun coilean Bhòrd na Gàidhlig na h-amasan is cinn-uidhe a stèidhich Ministearan na h-Alba dha.

An Sgioba Stiùiridh 17-18

- Shona NicIllinnein (Ceannard)
- Daibhidh Boag (Stiùiriche Planadh Cànan is Leasachaidhean Coimhearsnachd)
- Mona Wilson (Stiùiriche Foghlam na Gàidhlig)
- Alasdair MacFhionghuin (Ceann nan Seirbheisean Corporra)
- Steven MacÌomhair (Ceann Roinn a' Chonaltraidh, Margaideachd is TF – gu 5 Cèitean 2017)
- Murchadh Moireasdan (Manaidsear Conaltraidh is Thachartasan – bho 17 Cèitean 2017)
- Graham Nisbet (Ceann Roinn an Ionmhais – gu 23 Gearran 2018)*

Working Groups

During the year, the work of Bòrd na Gàidhlig was supported by three Working Groups. These were:

- Governance Working Group
- Promoting Gaelic Working Group
- Gaelic Arts Working Group

The Cathraiche of Bòrd na Gàidhlig

The Cathraiche is Allan MacDonald. The Cathraiche is responsible to Scottish Ministers on behalf of the Board, 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 Board members the corporate responsibilities set out above for the Board and, in particular, for ensuring that Bòrd na Gàidhlig fulfils the aims and objectives set by the Scottish Ministers.

Leadership Team 17-18

- Shona MacLennan (Ceannard (CEO))
- David Boag (Director of Language Planning & Community Developments)
- Mona Wilson (Director of Gaelic Education)
- Alasdair MacKinnon (Head of Corporate Services)
- Steven MacIver (Head of Marketing, Communications and IT – to 5 May 2017)
- Murdo Morrison (Communications & Events Manager – from 17 May 2017)
- Graham Nisbet (Head of Finance – to 23 February 2018)*

Bidh an Sgioba Stiùiridh a' coinneachadh gu cunbhalach agus tha e an urra riutha dleasan reachdail agus amasan ro-innleachdail a' Bhùird Stiùiridh a choileanadh. San Sgioba Stiùiridh tha an Ceannard agus Ceann gach roinn obrachaidh. Tha e na amas don Sgioba Stiùiridh sàr riaghladh corporra a chur an sàs agus nì iad an dicheall gus am bi an ceannas, an sealladh ro-innleachdail agus àrainneachd riaghlaidh ann a tha riatanach do bhith coileanadh prìomh amasan Bhòrd na Gàidhlig.

**Cha deach neach eile fhastadh na àite*

Frèam Chunnartan is Smachd

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

Chithear mineachadh gu h-ìosal air mar a thèid Rian a chumail air Cunnartan. Thèid mar a chumar rian is smachd air cunnartan mòra, planaichean-gnìomha agus clàran-ama aontachadh agus thèid aontachadh cò na manaidsearan a tha an urra riutha. Bidh an Sgioba Stiùiridh a' cumail Clàran-chunnartan, a' gabhail a-steach phlanaichean-gnìomha, agus thèid an ath-sgrùdadh bho àm gu àm. Thèid aithris a dhèanamh gu cunbhalach air coileanadh phlanaichean-gnìomha airson rianachd chunnartan don Chomataidh Sgrùdaidh is Rianachd Chunnartan agus don Bhòrd Stiùiridh. Bidh earrainn air Cunnartan anns gach plana no moladh susbainteach a thèid a chur air beulaibh a' Bhùird Stiùiridh airson co-dhùnadh/aonta.

Thèid an Clàr-chunnartan ath-sgrùdadh gu cunbhalach leis a' Chomataidh Sgrùdaidh is Rianachd Chunnartan.

The Leadership Team meets on a regular basis and is responsible for delivering the statutory functions and strategic aims of the Board. The Leadership Team consists of the Ceannard and the Head of each operating unit. The Leadership Team is committed to high standards of corporate governance and strives to provide the leadership, strategic oversight and control environment required to deliver Bòrd na Gàidhlig's key aims.

**Post not replaced*

The Risk and Control Framework

All organisations 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. The management and control of significant risks, action plans and timescales are agreed and managed and responsible managers are assigned. Risks Registers, including action plans, are maintained and periodically reviewed by the Leadership Team. Implementation of action plans to manage risk is reported regularly to the Audit & Risk Management Committee and the Board. A section on Risks is included in all significant plans and proposals submitted to the Board for decision/approval.

The Risk Register is regularly reviewed by the Audit & Risk Management Committee.

AITHISG AIR RIAGHLADH CORPORRA

CORPORATE GOVERNANCE REPORT

Tha e na amas don Bhòrd Stiùiridh a bhith a' sior leasachadh agus a' toirt piseach air cùisean le bhith a' dealbh is 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:

- bithear a' toirt fa-near cho cudromach 's a tha rianachd chunnartan do dh'obair na buidhne, agus stiùir iad an obair gus Clàr-chunnartan Ro-innleachdail ùr a chruthachadh don Ùghdarras;
- nithear cinnteach gu bheil prionnsapalan air cùl Rianachd Chunnartan fìchte a-steach ann an stiùireadh coitcheann na buidhne;
- thèid an Clàr-chunnartan ùrachadh gu cunbhalach;
- bheir Cathraiche na Comataidh Sgrùdaidh is Rianachd Chunnartan aithrisean seachad don Bhòrd Stiùiridh bho àm gu àm, le fios mu in-smachd; agus
- nithear cinnteach gum bi rianachd chunnartan mar phàirt de ar siostaman a thaobh mar a tha am Bòrd Stiùiridh a' toirt thabhartasan seachad agus de phlanadh corporra san fharsaingeachd.

Tha am Bòrd Stiùiridh 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.

In-sgrùdadh

Tha an obair in-sgrùdaidh na pàirt riatanach den t-siostam in-smachd. Bidh Ailig Greumach, CA, a' toirt seirbheis in-sgrùdaidh do Bhòrd na Gàidhlig, agus e na neach-obrach don bhuidhinn, agus bidh e ag ullachadh Plana Bliadhnaile stèidhichte air beachdan a chaidh a ghabhail air cùisean buntainneach, cùisean cudromach aig ìre chorporra agus cunnartan. Chaidh aithisgean a dhèanamh air Suimeannan Pàighte le Luchd-fiach, Bancadh, Tabhartasan do na Prìomh Bhuidhnean Gàidhlig, Coileanadh na Buidhne, Seirbheisean

The Board 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:

- recognise the importance of risk management in the activities of the organisation, and has led on the development of a revised Strategic Risk Register for the Authority;
- ensure that Risk Management principles are embedded as part of normal management process;
- regularly update the Risk Register;
- receive periodic reports from the Chair of the organisation's Audit & Risk Management Committee to the Board, concerning internal control; and
- ensure that systems continue to incorporate risk management into the Board's funding awards and into its overall corporate planning process.

The Board follows the Scottish Government policy on Information Security and has a Senior Information Risk Owner in place to manage risk to information.

Internal Audit

The internal audit function is an integral part of the internal control system. Bòrd na Gàidhlig's internal audit service is provided internally by Alex Graham, CA, with an Annual Plan based on consideration of materiality, corporate importance and risk. Reports have been produced which covered Creditor Payments, Banking, Grants to Principal Gaelic Bodies, Organisational Performance, Shared Services and Procurement and Information Services. The internal audit findings, recommendations and agreed actions are

Co-roinnte agus Solarachadh Sheirbheisean is Seirbheisean Fiosrachaidh. 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 is Rianachd Chunnartan. 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.

Bidh an Neach In-sgrùdaidh a' foillseachadh aithisg bhliadhnail le beachd air an t-siostam in-smachd. Bidh an Neach 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 ri linn na chaidh a lorg leis na sgrùdaidhean;
- Gnìomhan a rinn luchd-stiùiridh mu choinneamh mholaidhean bho sgrùdaidhean a chaidh a dhèanamh roimhe; agus
- 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 2017/18 gu bheil "An Neach In-sgrùdaidh den bheachd, a rèir na h-obrach a rinn e air feadh 2017/18, 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

presented in the individual reports issued to management during the year and are summarised in the quarterly reports presented to the Audit & Risk Management 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; and
- Control awareness amongst employees and appetite for implementing improvements.

The opinion for year 2017/18 is that "On the basis of work undertaken during the year 2017/18, 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

cinnteach às cho èifeachdach 's a bhios e. Tha an siostam in-smachd stèidhichte air pròiseasan leantainneach a chaidh a dhealbhadh gus cunnartan, do choileanadh phoileasaidhean, amasan agus cinn-uidhe Bhòrd na Gàidhlig, a chomharrachadh agus prìomhachas a chur orra. Cuideachd tha e a' measadh dè cho buailteach agus a tha e gun tig na cunnartan sin gu bith agus dè a' bhuidh a bhiodh aca, agus chaidh an siostam a dhealbhadh gus rian a chumail air cunnartan gu h-èifeachdach is gu caomhntach.

Tha an siostam in-smachd air a bhith an sàs airson na bliadhna a chrìochnaich air 31 Màrt 2018, agus suas chun a' chinn-latha air an d' fhuair an aithisg bhliadhnail is cunntasan aonta, agus a rèir stiùiridhean Mhinistearan na h-Alba a gheibhear ann an LIPA.

Ath-sgrùdadh air Èifeachd In-smachd agus Rianachd Chunnartan

Mar an t-Oifigear Cunntachail, tha e an urra riumsa ath-sgrùdadh a dhèanamh air èifeachd an t-siostaim in-smachd agus nam modhan gus rian a chumail air cunnartan. Bidh am fiosrachadh a leanas gam chuideachadh le seo:

- teisteanas dearbhachd le liosta-dhearbhaidh in-smachd air a coileanadh, a bheir Ceann Roinn an Ionmhais 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 neach in-sgrùdaidh, a bheir aithisgean gu cunbhalach do Chomataidh Sgrùdaidh is Rianachd Chunnartan a' Bhùird Stiùiridh (nan cois sin tha am beachd neo-eisimeileach is cothromach air cho iomchaidh is buadhach 's a tha siostaman in-smachd Bhòrd na Gàidhlig agus molaidhean airson leasachaidh);
- beachdan a thug an Luchd-sgrùdaidh bhon Taobh A-muigh seachad san litir stiùiridh aca agus aithisgean eile;

effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of Bòrd na Gàidhlig's policies, aims and objectives; to evaluate the likelihood of those risks being realised, 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 2018, 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 an internal control checklist, that the controls are working well and, if applicable, stating areas of concern;
- the work of the internal auditor, who submits regular reports to the Board's Audit & Risk Management Committee (this includes an independent and objective opinion on the adequacy and effectiveness of Bòrd na Gàidhlig's systems of internal control together with recommendations for improvement);
- comments made by External Audit in their management letter and other reports;

- an aithisg bhliadhnail a gheibh mi bho Chathraiche na Comataidh Sgrùdaidh is Rianachd Chunnartan, le fiosrachadh mu obair na comataidh air feadh na bliadhna;
- ath-sgrùdaidhean ràitheil bhon Chomataidh Sgrùdaidh is Rianachd Chunnartan air clàran-chunnartan na buidhne agus obair an neach in-sgrùdaidh agus iad a' measadh dè cho èifeachdach agus a tha modhan agus rian a chumail air cunnartan; agus
- fiosrachadh bhon àrd luchd-stiùiridh, ris a bheil e an urra, mar Sgioba Stiùiridh na buidhne, frèam in-smachd a dhealbh agus a chumail suas agus bheir iad seachad dearbhadh air èifeachd nan siostaman aig coinneamhan den Sgioba Stiùiridh.
- the annual report provided to me by the Chair of the Audit & Risk Management Committee, detailing the work of that committee during the year;
- periodic reviews by the Audit & Risk Management Committee of the organisation's risk registers and the work of internal audit in assessing effectiveness of risk management arrangements; and
- the executive managers within the organisation, who as the Leadership Team have responsibility for the development and maintenance of the internal control framework and who provide assurance on systems within Leadership Team meetings.

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

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 Buill a' Bhùird, agus thèid ùrachadh gach bliadhna. Faodaidh duine sam bith seo fhaicinn, agus bithear ga fhoillseachadh air làrach-lìn Bhòrd na Gàidhlig.

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 Stiùiridh agus fàgaidh iad a' choinneamh airson cùis sam bith sa bheil com-pàirt aca. Thèid na com-pàirtean seo a chlàradh sna geàrr-chunntasan.

The Board 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.

Conflict of Interest Procedures

Bòrd na Gàidhlig operates strict and comprehensive procedures to deal with potential conflicts of interest. A register of interests, covering Board members, 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 Bòrd na Gàidhlig's website.

Members record any potential conflicts of interest at the start of every Board 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.

Cùisean Cudromach a thaobh Riaghlaidh

'S e as motha a bhios a' fàgail dùbhlain romhainn a thaobh riaghlaidh, mar a dh'fheumas sinn ar builean a choileanadh aig àm glè dhoirbh a thaobh ionmhais, agus gus sin a dhèanamh bidh na gnìomhan is goireasan a leanas a dhìth:

- A' togail air an obair a rinneadh a-cheana gus lèirsinn choitcheann a chur air adhart còmhla ri ar buidhnean com-pàirteach gus an tèid ar cinn-uidhe a choileanadh san dòigh as èifeachdaiche agus as buadmhoire as urrainnear.
- A' dèanamh cinnteach gu bheil structar luchd-obrach freagarrach ann airson gach buil a choileanadh.
- A' dèanamh cinnteach gum faigh Buill neo-dhreuchdail 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 gu h-èifeachdach. An lùib seo chaidh trèanadh ann an Rianachd Chunnartan a thoirt do na Buill uile agus don Sgioba Stiùiridh.
- An t-ionmhas agus na goireasan a tha dhìth gus an urrainnear dleastanasan reachdail a bharrachd a choileanadh.

Governance Issues

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

- 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. This has included Risk Management training done for all Board and Leadership.
- The resources required to continue to meet additional statutory requirements.

AITHISG AIR TUARASTALAN IS LUCHD-OBACH

REMUNERATION AND STAFF REPORT

Aithisg air Tuarastalan

Neo-sgrùdaichte

Bidh luchd-obrach Bhòrd na Gàidhlig a' faighinn tuarastal tro structar pàighidh le diofar irean, a tha stèidhichte air irean 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-irean pàighidh a mheasadh, a stèidheachadh agus a riaghladh, agus sin stèidhichte air mar a tha am Bòrd agus luchd-obrach a' coileanadh an cuid dhleastanasan. Tha am Bòrd air an aon stèidh ri Riaghaltas na h-Alba a thaobh chùisean co-cheangailte ri pàigheadh, agus thèid dèiligeadh ri crìochan pàighidh fon phròiseas, "buidhnean nas lugha".

Remuneration Report

Unaudited

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

	Sgrùdaichte	Audited	
	17/18 Lomlan Total £'000	16/17 Lomlan Total £'000	
Tuarastalan Buill a' Bhùird Tuarastalan/Duaisean:			Remuneration of Board Members Remuneration/ Fees:
Cathraiche - Ailean Dòmhnallach	13	13	Cathraiche (Chair) - Allan MacDonald
Buill eile	65	58	Other members
Iomlan	78	71	Total

AITHISG AIR TUARASTALAN IS LUCHD-OBRACH

REMUNERATION AND STAFF REPORT

Buill a' Bhùird Board Members

	Tuarastalan Remuneration 17/18 £	16/17 £	
Cathraiche – Ailean Dòmhnallach	12,989	12,860	Cathraiche (Chair) – Allan MacDonald
Ealasaid Nic an t-Saoir	-	5,893	Elizabeth McAtear
Colla Dòmhnallach	-	1,595	Coll MacDonald
Iain MacLeòid	-	5,893	Iain MacLeod
Fiona O' Hanlon	-	5,893	Fiona O' Hanlon
Dòmhnall MacLeòid	6,495	6,431	Donald MacLeod
Seumas M Whannel	6,495	6,431	Jim M Whannel
Johan Nic a' Ghobhainn	6,495	6,431	Johan Smith
Dòmhnall MacSuain	6,495	6,431	Donald MacSween
Màiri T NicAonghais	6,495	6,431	Mary T MacInnes
Joy Dunlop	6,495	6,431	Joy Dunlop
Fiona Dunn	6,495	-	Fiona Dunn
Jennifer Gilmour	6,495	-	Jennifer Gilmour
Màiri Anna NicUalraig	6,495	-	Mary Ann Kennedy
Ailean Caimbeul	6,495	-	Allan Campbell
Iomlan	77,939	70,720	Total

Tuarastal a' Chathraiche Remuneration of Cathraiche

	17/18 Tuarastal Salary £'000	17/18 Buannachdan Neo- ionmhasail Benefits in Kind £'000	16/17 Tuarastal Salary £'000	16/17 Buannachdan Neo- ionmhasail Benefits in Kind £'000	
Cathraiche					Cathraiche
Ailean Dòmhnallach	10 – 15	-	10 – 15	-	Allan MacDonald

Thèid tuarastalan nan Stiùirichean aontachadh le Ministearan na h-Alba agus tha iad air an stèidheachadh a rèir “Poileasaidh Pàighidh na Roinne Poblachaidh airson Àrd-dhreuchdan” (faicibh www.scotland.gov.uk/publications airson tuilleadh fiosrachaidh).

Directors' remuneration is approved by Scottish Ministers and is determined according to the “Public Sector Pay Policy for Senior Appointments” (see www.scotland.gov.uk/publications for further detail).

Tuarastalan a' Cheannaird is an Sgioba Stiùiridh Remuneration of Ceannard and Leadership Team

Ball den Sgioba Stiùiridh Leadership Team Member	17/18 Tuarastal	17/18 Buannachdan Neo-ionmhasail (chun an £100 as fhaisge) Benefits in Kind (to nearest £100) £'000	17/18 Sochairean Peinnsein	17/18 Iomlan	16/17 Tuarastal	16/17 Buannachdan Neo-ionmhasail (chun an £100 as fhaisge) Benefits in Kind (to nearest £100) £'000	16/17 Sochairean Peinnsein	16/17 Iomlan
	Salary		Pension Benefits	Total	Salary		Pension Benefits	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Shona NicIllinnein (Ceannard) Shona MacLennan (Ceannard (CEO))	70-75	-	31	100-105	55-60 (FYE 70-75)	-	19	75-80
Daibhidh Boag (Stiùiriche Planadh Cànan is Leasachaidhean Coimhearsnachd) David Boag (Director of Language Planning & Community Developments)	65-70	-	26	90-95	65-70	-	25	90-95
Mona Wilson (Stiùiriche Foghlam na Gàidhlig) Mona Wilson (Director of Gaelic Education)	60-65	-	20	80-85	40-45 (FYE 55-60)	-	14	55-60
Alasdair MacFhionghuin (Ceann nan Seirbheisean Corporra) Alasdair MacKinnon (Head of Corporate Services)	55-60	-	22	75-80	55-60	-	21	75-80
Steven MacÌomhair (Ceann Roinn a' Chonaltraidh, Margaideachd is TF) gu 5 Cèitean 2017 Steven MacIver (Head of Communications, Marketing & IT) to 5 May 2017	5-10 (FYE 45-50)	-	6	10-15	45-50	-	21	65-70
Graham Nisbet (Ceann Roinn an Ionmhais) gu 23 Gearran 2018 Graham Nisbet (Head of Finance) to 23 February 2018	45-50 (FYE 50-55)	-	23	70-75	25-30 (FYE 50-55)	-	15	40-45

A' Foillseachadh Fios air Pàigheadh Cothromach

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.

Fair Pay Disclosure

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.

AITHISG AIR TUARASTALAN IS LUCHD-OBACH

B' e bann tuarastail an neach-obrach (an Ceannard) a fhuair am pàigheadh as àirde aig Bòrd na Gàidhlig sa bhliadhna ionmhais seo £70,000 – £75,000 (16/17 £70,000 – £75,000). Bha seo 2.3 uiread (16/17 2.3) 's a bha tuarastal cuibheasach an luchd-obrach, a bha aig £32,130 (16/17 – £31,811).

Rè na bliadhna cha d'fhuair duine den luchd-obrach (cha d'fhuair duine ann an 16/17 nas motha) tuarastal a bha nas motha na fhuair an Ceannard. Bha tuarastalan aig daoine eadar £20,436 agus £67,660 (16/17 £20,406 – £66,990).

Làn-chòraichean Buill a' Bhùird, a' Cheannaird agus an Sgioba Stiùiridh a thaobh Pheinnseanan

Tha am Bòrd a' cur an sàs sgeama shochoirean 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 (nota 10 airson nan aithrisean ionmhasail).

Fo 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. Chithear làn-chòraichean peinnsein an Sgioba Stiùiridh gu h-ìosal.

REMUNERATION AND STAFF REPORT

The banded remuneration of the highest-paid staff member (Ceannard (CEO)) in Bòrd na Gàidhlig in the year was £70k – £75k (16/17 £70k – £75k). This was 2.3 times (16/17 2.3) the median remuneration of the workforce, which was £32,130 (16/17 – £31,811).

During the year Nil employees (16/17 Nil) received remuneration in excess of the Ceannard. Remuneration ranged from £20,436 to £67,660 (16/17 £20,406 – £66,990).

Pension entitlements of Board Members, Ceannard and Leadership 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 10 to the financial statements).

The FReM requires the disclosure of the information regarding the pension entitlements of the Board Members, Ceannard and Leadership Team.

Board Members do not have any pension entitlement. The pension entitlements of the Leadership Team are set out below.

Tuarastalan a' Cheannaird is an Sgioba Stiùiridh
Remuneration of Ceannard and Leadership Team

Ball den Sgioba Stiùiridh Leadership Team Member	Luach nam Peinneanan air 31/03/18 agus Caob Airgid Co- cheangailte	An dearbh mheudachadh sa Pheinnean agus Caob Airgid Co- cheangailte a gheibhear aig Aois a' Pheinnein	CETV air 31/03/18	CETV air 31/03/17	Dearbh mheudachadh sa CETV
	Bannan de £5,000	Bannan de £2,500	£'000	£'000	£'000
	Accrued Pension as at 31/03/18 and Related Lump Sum	Real Increase in Pension and Related Lump Sum at Pension Age	CETV at 31/03/18	CETV at 31/03/17	Real Increase in CETV
	Bandings of £5,000	Bandings of £2,500	£'000	£'000	£'000
Shona NicIllinnein (Ceannard) Shona MacLennan (Ceannard (CEO))	0-5	0-2.5	35	15	13
Daibhidh Boag (Stiùiriche Planadh Cànan is Leasachaidhean Coimhearsnachd) David Boag (Director of Language Planning & Community Developments)	10-15	0-2.5	105	88	11
Mona Wilson (Stiùiriche Foghlam na Gàidhlig) Mona Wilson (Director of Gaelic Education)	0-5	0-2.5	27	11	11
Alasdair MacFhionghuin (Ceann nan Seirbheisean Corporra) Alasdair MacKinnon (Head of Corporate Services)	5-10	0-2.5	105	88	12
Steven MacÌomhair (Ceann Roinn a' Chonaltraidh, Margaideachd is TF) gu 5 Cèitean 2017 Steven MacIver (Head of Communications, Marketing & IT) to 5 May 2017	0-5	0-2.5	25	22	2
Graham Nisbet (Ceann Roinn an Ionmhais) gu 23 Gearran 2018 Graham Nisbet (Head of Finance) to 23 February 2018	0-5	0-2.5	34	17	12

Sochairean Cluaineis

Airson buill a ghabh com-pàirt san sgeama pheinnsein 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, suas gu 40 bliadhna aig a' char as fhaide, còmhla ri caob airgid luach trì uiread a' pheinnsein airson na h-ùine a rinn iad seirbheis gu 31 Màrt 2009. Airson greisean seirbheis às dèidh sin, tha còir aca air sochairean air an aon stèidh ri buill ùra.

Airson buill a ghabh com-pàirt san sgeama pheinnsein 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 suas gu 31 Màrt 2015. Chan fhaigh iad caob airgid aig deireadh chùisean gun dad a dhèanamh, ge-tà, faodaidh iad pàirt den pheinnsean bhliadhnail aca a chleachdadh airson gum bi caob airgid aca nuair a leigeas iad dhiubh an dreuchd.

Bho 1 Giblean 2015, chaidh an sgeama na sgeama stèidhichte air cosnadh cuibheasach thar beatha dhreuchdail le ath-luachadh, le 49mh pàirt ga chur an dàrna taobh gach bliadhna de dh'obair bhon cheann-latha sin. Chan fhaigh iad caob airgid aig deireadh chùisean gun dad a dhèanamh, ge-tà, faodaidh iad pàirt den pheinnsean bhliadhnail aca a chleachdadh airson gum bi caob airgid aca nuair a leigeas iad dhiubh an dreuchd.

Retirement Benefits

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, subject to a maximum of 40 years, together with a lump sum of three times the pension for the period of service to 31 March 2009. For periods after that date, they are entitled to benefits on the same basis as new members.

For members joining the pension scheme on or after 1 April 2009, benefits accrue at the rate of 1/60th of pensionable salary for each year of service until 31 March 2015. There is no automatic lump sum however there is an entitlement to commute part of their annual pension for a lump sum on retirement.

From 1 April 2015 the scheme became a career average re-valued earnings scheme, with benefits accruing at 1/49 of pensionable service for each year of service from this date. There is no automatic lump sum however there is an entitlement to commute part of their annual pension for a lump sum on retirement.

Luach an Airgid airson Peinnean a Ghluasad

'S e th' ann an Luach an airgid airson peinnean a ghluasad (CETV) luach àireamhaichte nan sochairean a tha ball air a ghleidheadh bho sgeama peinnein suas gu àm sònraichte agus sin air a mheasadh le clèireach-urrais. 'S iad na sochairean a thèid a mheasadh, sochairean a' bhuill, agus peinnean 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 peinnein no rèiteachadh gus sochairean peinnein a ghleidheadh ann an sgeama peinnein 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 peinnein 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 pheinnein, 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 fhastaiche. Mar phàirt dheth tha suimeannan a chuir an neach-obrach ris (a' gabhail a-staigh luach shochairean sam bith a chaidh a ghluasad bho sgeama no aonta peinnein 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 pheinnean ri linn atmhorachd.

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.

AITHISG AIR TUARASTALAN IS LUCHD-OBACH

REMUNERATION AND STAFF REPORT

AITHISG AIR LUCHD-OBACH Cosgaisean Luchd-obrach Sgrùdaichte

STAFF REPORT Audited Staff Costs

Luchd-obrach le Cùmhnant Stèidhichte Permanently Employed staff			
	£ 17/18	£ 16/17	
Pàigheadh is Tuarastalan	827,535	813,594	Wages and salaries
Cosgaisean shochairan sòisealta	81,889	77,421	Social security costs
Cosgaisean Peinnsein	283,791	199,202	Pension costs
Cosgaisean iomlan clàr-pàighidh an luchd-obrach	1,193,215	1,090,217	Total of staff payroll costs
Buill a' Bhùird Board Members			
Tuarastalan	77,939	70,720	Fees
Cosgaisean shochairan sòisealta	899	655	Social Security Costs
Cosgaisean iomlan clàr-pàighidh Buill a' Bhùird	78,838	71,375	Total of Board Member payroll costs
Cosgaisean iomlan clàr-pàighidh an Luchd-obrach is Buill a' Bhùird	1,272,053	1,161,592	Total of Staff and Board Member Payroll Costs

Neo-sgrùdaichte

Co-ionannachd is Iomadachd

Mar Bhuidhinn Phoblaich Neo-roinneil de Riaghaltas na h-Alba, tha am Bòrd a' cumail ri poileasaidh freagarrach airson daoine ciorramach agus tha e a' cumail ri riatanasan Achd na Co-ionannachd 2010.

Tha am Bòrd a' gabhail os làimh poileasaidhean Riaghaltas na h-Alba airson co-ionannachd chothroman is iomadachd. Sa poileasaidh airson co-ionannachd chothroman thathar ag ràdh gun tèid dèiligeadh ris gach neach-obrach ann an dòigh cho-ionann agus cha toir na leanas buaidh air sin: gnè, suidheachadh pòsaidh/a thaobh companas

Unaudited

Equality and Diversity

As an Non-Departmental Public Body of the Scottish Government, the Bòrd follows relevant disability policy and adheres to the requirements of the Equality Act 2010.

The Bòrd adopts the Scottish Government policies on equal opportunities and diversity, and fulfills its duties under the Public Sector Equality Duty. The policy on equal opportunity states that all staff should be treated equally irrespective of their sex, marital/civil partnership status, age, race, ethnic origin, sexual orientation, disability, religion or

catharra, aois, cinneadh, freumhan cinneachail no dùthchail, taobh gnèitheasach, ciorram, creideamh no na tha neach a' creidsinn, pàtran obrach, suidheachadh cosnaidh, aithne gnè (tar-ghnè), suidheachadh màthaireil no athaireil, uallach cùraim no ballrachd ann an aonadh-ciùird.

A' dol a rèir poileasaidh Riaghaltas na h-Alba, tha e mar uallach sònraichte air a' Bhòrd cur ri iomadachd an luchd-obrach aig a' bhuidhinn. Tha am Bòrd a' cur roimhe sgilean is eòlas a h-uile neach-obrach a leasachadh agus tha e a' cur luach sna dòighean-smaoineachaidh is sgilean eadar-dhealaichte a th' aig gach duine aca. Tha am Bòrd air cur roimhe a dhleastanasan a choileanadh ann an dòigh far a bheilear a' brosnachadh co-ionannachd chothroman, agus tha e na amas dha cur às do leth-bhreith mhi-laghail agus dòighean-giùlain eile a tha air an toirmeasg fo reachdas co-ionannachd.

Tha am Bòrd a' brosnachadh gu gnìomhach an luchd-obrach a bhith a' toirt seachad bheachdan agus gu bhith a' conaltradh ris tro dhiofar mheadhanan. Chaidh Sgrùdadh Luchd-obrach a dhèanamh ann an 2018 far an robh cothrom aig luchd-obrach beachdan a thoirt seachad agus draghan a thogail le bhith a' freagairt diofar cheistean.

belief, working pattern, employment status, gender identity (transgender), maternity or paternity status, caring responsibility or trade union membership.

In line with Scottish Government policy, the Bòrd is specifically required to increase the diversity of staff within the organisation. The Bòrd undertakes to develop all staff and positively values the different perspectives and skills each brings to our work. The Bòrd is committed to delivering its functions in a manner that encourages equal opportunities, and aims to eliminate unlawful discrimination and other conduct prohibited by equality legislation.

The Bòrd actively encourages feedback and communication from staff through a number of channels. An Employee Survey was completed in 2018 where staff were able to provide their views and concerns in response to a range of questions.

NOTA AIR GNÈ

GENDER NOTE

	Boireannaich 31 Màrt 2018 Females 31 March 2018	Fireannaich 31 Màrt 2018 Males 31 March 2018	Boireannaich 31 Màrt 2017 Females 31 March 2018	Fireannaich 31 Màrt 2017 Males 31 March 2018	
Buill a' Bhùird	6	5	6	5	Board Members
Àrd Luchd-stiùiridh	2	1	2	1	Leadership
Luchd-obrach	15	7	15	7	Employees

AITHISG AIR TUARASTALAN IS LUCHD-OBACH

REMUNERATION AND STAFF REPORT

Aithris air Co-ionannachd Pàighidh

Tha Bòrd na Gàidhlig air cur roimhe co-ionannachd chothroman is iomadachd a chur air adhart agus a dhaingneachadh anns gach raon de na modhan cosnaidh aige. Tha sinn a' toirt taic don phrionnsapal airson co-ionannachd pàighidh don a h-uile neach-obrach againn agus tha sinn ag amas air cur às do leiteachas sam bith a bhios ann an siostam nam buannachdan cosnaidh againn. Tha sin a' gabhail a-steach co-ionannachd nuair a thig e gu gnè, cinneadh, aois, leatromachd no cùram leanabh, ath-bhuileachadh gnè, taobh gnèitheasach, creideamh no na tha neach a' creidsinn, suidheachadh pòsaidh / companas catharra, freumhan cinneachail agus ciorraman.

Tha seachdnar fhireannach is còig boireannaich deug air am fastadh aig Bòrd na Gàidhlig an-dràsta. Tha am pàigheadh a gheibh boireannaich gach uair a thide sa chumantas aig ìre a tha 64% den ìre a th' ann sa chumantas airson fireannaich. Fhuaras am figear seo le bhith a' dèanamh coimeas eadar a h-uile neach-obrach aig a' bhuidhinn. Tha a h-uile neach-obrach a tha san aon seòrsa dreuchd no ann an dreuchdan a tha coltach ri chèile a' faighinn pàigheadh a rèir nan aon ìrean pàighidh, ìrean a tha air an stèidheachadh le Riaghaltas na h-Alba.

Luchd-obrach Dheth Tinn

Bha daoine dheth tinn sa bhliadhna gu 31 Màrt 2018 airson 241 làithean (16/17 - 148 latha), sin 4.3% (16/17 - 3%) de na làithean a dh'fhaodadh daoine a bhith ag obair. Tha sin coltach ri gach neach-obrach a bhith dheth tinn 10 làithean gu cuibheasach thar na bliadhna (16/17 - 6 làithean). Chaidh 54% den ùine a bha daoine dheth tinn a chomharrachadh mar ùine dheth thar ùine fhada. (Bidh sinn a' clàradh ùine dheth thar ùine fhada nuair a tha cuideigin dheth airson 4 seachdainean no barrachd.)

Statement on Equal Pay

Bòrd na Gàidhlig is committed to promoting and embedding equality of opportunity and diversity in all aspects of employment. We are committed to the principle of equal pay for all our employees and aim to eliminate any bias in our reward systems. This includes equality on the basis of gender, race, age, pregnancy and maternity, gender reassignment, sexual orientation, religion or belief, marital/civil partnership status, ethnic origin and disability.

There are currently seven male and fifteen female employees of Bòrd na Gàidhlig. The average hourly rate for females is 64% of the average hourly rate for males. This figure is a comparison using all staff within the organisation. Staff who undertake the same or similar roles are on the same pay scales, which are set by the Scottish Government.

Sickness Absence

Sickness absence during the year to 31 March 2018 was 241 days (16/17 - 148 days), representing 4.3% (16/17 - 3%) of the total number of working days. This equates to an average number of days sickness per member of staff of 10 days (16/17 - 6 days). 54% of the total number of sickness absences recorded were attributed to long-term absence. (We record long-term absence as a period of absence of 4 weeks and more.)

Fiosrachadh Co-cheangailte ri Cunntachalachd don Phàrlamaid

Sgrùdaichte

Tiodhlacan agus Tabhartasan air Adhbharan Carthannais

Phàigh Bòrd na Gàidhlig £45 airson Thiodhlacan agus Thabhartasan air Adhbharan Carthannais sa bhliadhna seo (16/17 - £323).

Call is Suimeannan Sònraichte

Cha robh call no suimeannan sònraichte ann rè na bliadhna (16/17 - cha robh gin).



Shona NicIllinnein
Oifigear Cunntachail
24 Dàmhair 2018

Parliamentary Accountability Disclosures

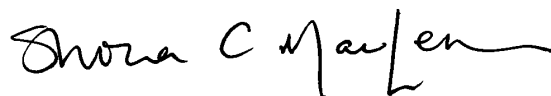
Audited

Gifts and Charitable Donations

Bòrd na Gàidhlig paid £45 of Gifts and Charitable Donations in the year (16/17 - £323).

Losses and Special Payments

There were no losses or special payments in the year (16/17 Nil).



Shona MacLennan
Accountable Officer
24 October 2018

AITHISG AN LUCHD- SGRÙDAIDH NEO- EISIMEILICH DO BHUIILL BHÒRD NA GÀIDHLIG, **ÀRD- NEACH-SGRÙDAIDH NA H-ALBA AGUS PÀRLAMAID NA H-ALBA**

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BÒRD NA GÀIDHLIG, **THE AUDITOR GENERAL FOR SCOTLAND AND THE SCOTTISH PARLIAMENT**

Aithisg air an sgrùdadh a rinneadh air na h-aithrisean ionmhasail

Beachd air na h-aithrisean ionmhasail

Tha sinn air sgrùdadh a dhèanamh air na h-aithrisean ionmhasail ann an aithisg bhliadhnail is cunntasan Bhòrd na Gàidhlig airson na bliadhna a chrìochnaich air 31 Màrt 2018 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 notaichean airson nan aithrisean ionmhasail, a' gabhail a-steach geàrr-iomradh air na prìomh phoileasaidhean cunntasachd. Tha am frèam airson aithrisean ionmhasail a chaidh a chur an sàs ann a bhith ag ullachadh nan aithrisean seo freagarrach a thaobh an lagha agus Inbhean Eadar-nàiseanta airson Aithrisean Ionmhasail (IFRSs) ris an do ghabh an t-Aonadh Eòrpach, agus mar a chaidh sin a chur an cèill agus atharrachadh ann an Leabhran an Riaghaltais airson Aithisgean Ionmhasail 2017/18 (FReM 2017/18).

Report on the audit of the financial statements

Opinion on financial statements

We have audited the financial statements in the annual report and accounts of Bòrd na Gàidhlig for the year ended 31 March 2018 under the Gaelic Language (Scotland) Act 2005. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including a summary of significant accounting policies. 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 2017/18 Government Financial Reporting Manual (the 2017/18 FReM).

Nar beachd-ne tha na h-aithrisean ionmhasail an cois seo:

- a' toirt sealladh fìor is cothromach de shuidheachadh na buidhne air 31 Màrt 2018 agus de chaiteachas lom na buidhne airson na bliadhna a chrìochnaich an uair sin 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 2017/18; agus
- air an ullachadh a rèir riathanasan Achd na Gàidhlig (Alba) 2005 agus stiùiridhean co-cheangailte ri sin bho Mhinistearan na h-Alba.

Bun-stèidh ar Beachd

Tha sinn air sgrùdadh a dhèanamh a rèir laghan iomchaidh agus Inbhean Sgrùdaidh Eadar-nàiseanta (RA) (ISAs (RA)). Tha tuilleadh mineachaidh air ar dleastanasan fo na h-inbhean sin san earrainn den aithisg againn le fios air dleastanasan an luchd-sgrùdaidh ann a bhith sgrùdadh nan aithrisean ionmhasail. Tha sinn neo-eisimeileach gun cheangal ris a' bhuidhinn seo a rèir nan riathanasan beusail a bhuineas ris na sgrùdaidhean a nì sinn air aithrisean ionmhasail san RA a' gabhail a-steach Inbhe Bheusail Comhairle nan Aithisgean Ionmhasail, agus tha sinn air ar dleastanasan beusail a choileanadh a rèir nan riathanasan sin. Tha sinn den bheachd gun d' fhuair sinn fianais sgrùdaidh gu leòr agus freagarrach gus taic a thoirt don bheachd a ghabh sinn.

In our opinion the accompanying 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 2018 and of its net expenditure 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 2017/18 FReM; and
- have been prepared in accordance with the requirements of the Gaelic Language (Scotland) Act 2005. and directions made thereunder by the Scottish Ministers.

Basis of opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)). Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the body in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Co-dhùnaidhean co-cheangailte ri modhan cunntasachd far a bheilear a' gabhail ris gun cùm a' bhuidheann a' dol

Chan eil dad againn ri aithris a thaobh nan cùisean a leanas fo ISAs (RA), air am feum sin aithris a dhèanamh nuair:

- Nach eil e freagarrach modhan cunntasachd a chleachdadh, gus aithrisean ionmhasail ullachadh, a tha a' gabhail ris gun cùm a' bhuidheann a' dol; no
- Nach eil a' bhuidheann air cùisean susbainteach a tha ag adhbharachadh mì-chinnt, a chaidh a chomharrachadh, fhoillseachadh sna h-aithrisean ionmhasail, cùisean a dh'fhaodadh teagamhan mòra adhbharachadh mun chomas aca gus cumail orra a' cleachdadh mhodhan cunntasachd, a tha a' gabhail ris gun cùm a' bhuidheann a' dol, airson co-dhiù dusan mìos bhon cheann-latha air an deach aontachadh na h-aithrisean ionmhasail fhoillseachadh.

Dleastanasan an Oifigeir Chunntachail airson nan aithrisean ionmhasail

Mar a chaidh mineachadh ann am barrachd doimhneachd san Aithris air Dleastanasan an Oifigeir Chunntachail, tha an t-Oifigeir Chunntachail a' gabhail uallach airson aithrisean ionmhasail ullachadh a tha a' toirt sealladh fìor is cothromach air cùisean a rèir frèam nan aithrisean ionmhasail, agus tha uallach orra cuideachd gus na modhan in-smachd a tha an t-Oifigeir Chunntachail a' meas ionchaidh a chur an sàs, a nì cinnteach gun tèid aithrisean ionmhasail ullachadh anns nach eil mì-aithris, a dh'èireas an dàrna cuid bho fhoill no mearachd.

Conclusions relating to going concern basis of accounting

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The body has not disclosed in the financial statements any identified material uncertainties that may cause significant doubt about its ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Responsibilities of the Accountable Officer for the financial statements

As explained more fully in the Statement of the Accountable Officer Responsibilities, the Accountable Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Ann a bhith ag ullachadh nan aithrisean ionmhasail, tha an t-Oifigear Cunntachail a' gabhail uallach airson a bhith a' measadh mar as urrainn don bhuidhinn cumail a' dol, agus airson a bhith a' foillseachadh fios air cùisean, mar as iomchaidh, a bheir buaidh air a' chomas aig a' bhuidhinn a bhith a' cumail a' dol agus airson a bhith a' cleachdadh mhodhan cunntasachd a tha a' gabhail ris gun cum a' bhuidheann a' dol, mura h-eilear den bheachd nach biodh sin iomchaidh.

Dleastanasan an luchd-sgrùdaidh ann a bhith a' sgrùdadh nan aithrisean Ionmhasail

'S e a tha fa-near dhuinn a choileanadh, gum bi dearbhachd reusanta againn nach eil mi-aithris shusbainteach sna h-aithrisean ionmhasail, a dh'èireas an dàrna cuid bho fhoill no mearachd, agus aithisg luchd-sgrùdaidh fhoillseachadh san toir sinn seachad ar beachd air na h-aithrisean ionmhasail. 'S e a th' ann an dearbhachd reusanta, dearbhachd gu math cinnteach; ge-tà, chan eil sin na ghealltanais, ma tha mi-aithris shusbainteach ann, gun toir sgrùdadh a thèid a chumail a rèir nan Inbhean Sgrùdaidh Eadar-nàiseanta (RA) an aire dha sin daonnan. Faodaidh mi-aithrisean èirigh bho fhoill no mearachdan agus tha iad air am meas susbainteach ma thathar an dùil gu reusanta gun toir iad, mar mhi-aithris fa leth no mar ghrunn dhiubh còmhla, buaidh air co-dhùnaidhean eaconamach a nì luchd-cleachdaidh stèidhichte air na h-aithrisean ionmhasail seo.

Gheibhear tuilleadh mìneachaidh air dleastanasan an luchd-sgrùdaidh ann a bhith a' sgrùdadh nan aithrisean ionmhasail air làrach-lìn Comhairle nan Aithisgean Ionmhasail www.frc.org.uk/auditorsresponsibilities. Tha am mìneachadh sin mar phàirt de dh'aithisg an luchd-sgrùdaidh.

In preparing the financial statements, the Accountable Officer is responsible for assessing the body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to achieve reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Fiosrachadh eile san aithisg bhliadhnail agus sna cunntasan

Tha an t-Oifigear Cunntachail a' gabhail uallach airson an fhiosrachaidh eile san aithisg bhliadhnail agus sna cunntasan. 'S e a th' anns an fhiosrachadh eile fiosrachadh nach eil a' nochdadh sna h-aithrisean ionmhasail, sa phàirt sgrùdaichte den Aithisg air Tuarastalan is Luchd-obrach, agus mar sin nach eil a' nochdadh san aithisg-sgrùdaidh againn. Chan eil ar beachd air na h-aithrisean ionmhasail a' gabhail a-steach an fhiosrachaidh eile agus chan eil sinn a' dèanamh co-dhùnadh sam bith a bheireadh dearbhachd a thaobh a leithid a dh'fhiosrachadh, ach a-mhàin a thaobh chùisean air am feum sinn beachdachadh fo stiùireadh laghail bho Àrd-neach-sgrùdaidh na h-Alba mar a tha e air a chur sios gu soilleir nas fhaide air adhart san aithisg seo.

Mar phàirt de ar sgrùdadh air na h-aithrisean ionmhasail, tha e mar dhleastanas oirnn am fiosrachadh uile san aithisg bhliadhnail agus sna cunntasan a leughadh, agus, ann a bhith a' dèanamh sin, feumaidh sinn beachdachadh feuch a bheil nithean susbainteach san fhiosrachadh eile nach eil a' dol leis na h-aithrisean ionmhasail no nach eil ag aontachadh ris an eòlas a fhuair sinn bhon sgrùdadh no a bheil coltas ann gu bheil mì-aithris shusbainteach san fhiosrachadh. Ma bheir sinn an aire do leithid a nithean neo-chunbhalach susbainteach no gu bheil coltas ann gu bheil mì-aithris ann, bidh againn ri dearbhadh co-dhiù a tha no nach eil mì-aithris shusbainteach sna h-aithrisean ionmhasail no mì-aithris shusbainteach den fhiosrachadh eile. Ma nì sinn co-dhùnadh, stèidhichte air an obair a rinn sinn, gu bheil mì-aithris shusbainteach den fhiosrachadh eile ann, tha againn ri aithris a dhèanamh air sin. Chan eil dad againn ri aithris a thaobh sin.

Other information in the annual report and accounts

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the information other than the financial statements, the audited part of the Remuneration and Staff Report, and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon except on matters prescribed by the Auditor General for Scotland to the extent explicitly stated later in this report.

In connection with our audit of the financial statements, our responsibility is to read all information in the annual report and accounts and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Aithris air cho cunbhalach 's a bha am fiosrachadh air caiteachas is teachd-a-steach

Beachd air cunbhalachd

Nar beachd-ne 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 ionmchaidh sam bith a dh'fhoillsich Ministearan na h-Alba.

Dleastanasan airson cunbhalachd

Tha dleastanas air an Oifigear Chunntachail gus dèanamh cinnteach gu bheil cunbhalachd ga cur an sàs a thaobh caiteachas is teachd-a-steach na buidhne. Tha e an urra rinne beachd a ghabhail air cho cunbhalach 's a tha an caiteachas agus teachd-a-steach agus sin a rèir Achd an Ionmhais Phoblaich agus na Cunntachalachd (Alba) 2000.

Aithris air riatanasan eile

Beachd air cùisean a tha do-sheachanta a rèir stiùiridhean Àrd-neach-sgrùdaidh na h-Alba

Nar beachd-ne, chaidh am pàirt den Aithisg air Tuarastalan is Luchd-obrach 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.

Report on regularity of expenditure and income

Opinion on regularity

In our 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.

Responsibilities for regularity

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. We are responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

Report on other requirements

Opinions on matters prescribed by the Auditor General for Scotland

In our opinion, the auditable part of the Remuneration and Staff Report has been properly prepared in accordance with the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers.

Nar beachd-ne, stèidhichte air an obair a rinn sinn san sgrùdadh:

- tha am fiosrachadh a chaidh a thoirt seachad san Aithisg air Coileanadh airson na bliadhna ionmhais dha bheilear a' deasachadh nan aithrisean ionmhasail ann an co-rèir ris na h-aithrisean ionmhasail agus chaidh an aithisg sin ullachadh 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 Aithris air Riaghladh airson na bliadhna ionmhais dha bheilear a' deasachadh nan aithrisean ionmhasail ann an co-rèir ris na h-aithrisean ionmhasail agus chaidh an aithisg sin ullachadh a rèir Achd na Gàidhlig (Alba) 2005 agus stiùiridhean a dh'fhoillsich Ministearan na h-Alba fon Achd; agus

Cùisean air am feum sinn aithris a dhèanamh mura tachair iad

Feumaidh sinn aithris a dhèanamh, a rèir an stiùiridh bho Àrd-neach-sgrùdaidh na h-Alba, ma tha sinn den bheachd:

- nach deach clàran cunntasachd iomchaidh a chumail; no
- nach eil na h-aithrisean ionmhasail agus am pàirt den Aithisg air Tuarastalan is Luchd-obrach a bhios ga sgrùdadh ag aontachadh leis na clàran cunntasachd; no
- nach d' fhuair sinn am fiosrachadh is na mìneachaidhean uile a dh'fheumas sinn airson an sgrùdadh.

Chan eil dad againn ri aithris mu na cùisean seo.

In our opinion, based on the work undertaken in the course of the audit

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers; and
- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers.

Matters on which we are required to report by exception

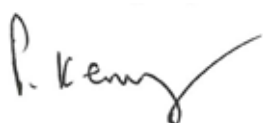
We are required by the Auditor General for Scotland to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements and the auditable part of the Remuneration and Staff Report are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

A' dèanamh feum den aithisg againn

Tha an aithisg seo dìreach do na daoine don deach a sgrìobhadh a rèir Achd an Ionmhais Phoblaich agus na Cunntachalachd (Alba) 2000 agus chan ann airson adhbhar sam bith eile. A rèir paragraf 120 de Chòd nan Cleachdaidhean Sgrùdaidh ris an do dh'aontaich Àrd-neach-sgrùdaidh na h-Alba, tha sinn a' gealltainn nach eil uallaichean againn do bhuill no oifigearan, sna dreuchdan pearsanta aca, no do dhaoine eile.



Pat Kenny, CPFA,
(airson agus às leth Deloitte LLP)
110 Sràid na Banrigh
Glaschu
G1 3BX

24 Dàmhair 2018

Use of our report

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 120 of the Code of Audit Practice approved by the Auditor General for Scotland, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.



Pat Kenny, CPFA,
(for and on behalf of Deloitte LLP)
110 Queen Street
Glasgow
G1 3BX

24 October 2018

AITHRIS EAN IS NOTAICHEAN IONMHASAIL

FINANCIAL STATEMENTS AND NOTES

AITHRIS AIR CAITEACHAS LOM IOMLAN LOM

Airson na Bliadhna a Chriochnaich air 31 Màrt 2018

STATEMENT OF COMPREHENSIVE NET EXPENDITURE

For the Year Ended 31 March 2018

	Nota Note	2018 £	2017 £	
Teachd-a-steach Obrachaidh Eile	4	174,500	161,250	Other Operating Income
Teachd-a-steach Obrachaidh Iomlan	-	174,500	161,250	Total Operating Income
Cosgaisean Luchd-obrach	5	(1,272,053)	(1,161,592)	Staff Costs
Call Luach & Call Deagh-ghean	-	-	(1,397)	Depreciation & Impairment Charge
Caiteachas Obrachaidh Eile	6	(4,207,179)	(4,383,604)	Other Operating Expenditure
Caiteachas Obrachaidh Iomlan	-	(5,479,232)	(5,546,593)	Total Operating Expenditure
Caiteachas Obrachaidh Lom	-	(5,304,732)	(5,385,343)	Net Operating Expenditure
Teachd-a-steach Ionmhasail	11	82,000	87,000	Finance Income
Cosgaisean Ionmhasail	11	(122,000)	(114,000)	Finance Expense
Caiteachas Lom airson na Bliadhna ro Mhaoineachadh bho Riaghaltas na h-Alba	-	(5,344,732)	(5,412,343)	Net Expenditure for the Year before Scottish Government Funding
Caiteachas Lom Iomlan Eile (Buannachd) / Call a rèir Clèireach-urrais ann am Fèicheanasan an Sgeama Pheinnsein	11	(894,000)	674,000	Other Comprehensive Net Expenditure Actuarial (Gain) / Loss on Pension Scheme Liabilities
Caiteachas Lom Iomlan airson na Bliadhna	-	(894,000)	674,000	Comprehensive Net Expenditure for the Year

Tha na poileasaidhean cunntasachd is notaichean air duilleagan 100 gu 107 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 100 to 107 form part of these accounts.

Chithear mineachadh nas mionaidiche air cosgaisean luchd-obrach san Aithisg air Tuarastalan is Luchd-obrach air duilleag 73.

A breakdown of staff costs is provided within the Remuneration and Staff Report on page 73.

AITHRIS AIR AN T-SUIDHEACHADH IONMHASAIL

Mar a bha e air 31 Màrt 2018

STATEMENT OF FINANCIAL POSITION

As at 31 March 2018

	Nota Note	2018 £	2017 £	
So-mhaoinean Neo-làithreach Seilbh, uidheam is acfhainn	7	-	-	Non-current assets Property, plant and equipment
So-mhaoinean neo-làithreach iomlan	-	-	-	Total non-current assets
So-mhaoinean làithreach				Current Assets
Malairt is nithean eile a gheibhear	8	57,487	67,309	Trade and other receivables
Airgead is nithean co-ionann	9	76,998	86,791	Cash and cash equivalents
So-mhaoinean làithreach iomlan	-	134,485	154,100	Total current assets
So-mhaoinean iomlan	-	134,485	154,100	Total Assets
Fèicheanasan Làithreach				Current Liabilities
Malairt is nithean eile a phàighear	10	31,402	31,285	Trade and other payables
Fèicheanasan Làithreach Iomlan	-	31,402	31,285	Total current liabilities
Thoir fèicheanasan làithreach air falbh bho sho-mhaoinean iomlan	-	103,083	122,815	Total assets less current liabilities
Fèicheanasan Neo-làithreach				Non-current Liabilities
Fèicheanas Lom an Sgeama Pheinnsein	11	(756,000)	(1,479,000)	Net Pension Fund Liability
Fèicheanasan Neo-làithreach Iomlan	-	(756,000)	(1,479,000)	Total non-current liabilities
Thoir fèicheanasan làithreach air falbh bho sho-mhaoinean iomlan	-	(652,917)	(1,356,185)	Total Assets less Current liabilities

AITHRISEAN IS
NOTAICHEAN IONMHASAIL

FINANCIAL STATEMENTS
AND NOTES


Cuibhreann an Luchd- pàighidh Chisean & Cùl-stòran Eile				Taxpayers' equity & Other Reserves
Maoin Choitcheann	-	103,083	122,815	General Fund
Cùl-stòr nam Peinnseanan	11	(756,000)	(1,479,000)	Pension Reserve
Cuibhreann iomlan an luchd- pàighidh chisean	-	(652,917)	(1,356,185)	Total taxpayers' equity

Chaidh na h-aithrisean ionmhasail seo aontachadh leis a' Bhòrd air 12 Sultain 2018 agus thug an t-Oifigear Cunntachail aonta seachad air an aon latha airson am foillseachadh.

The Bòrd approved these financial statements on 12 September 2018 and the Accountable Officer authorised them for issue on the same date.

Chuireadh làmh ri seo às leth Bhòrd na Gàidhlig le

Signed on behalf of Bòrd na Gàidhlig

Shona NicIllinnein

Shona MacLennan

An t-Oifigear Cunntachail

Accountable Officer

24 Dàmhair 2018

24 October 2018

Tha na poileasaidhean cunntasachd is notaichean air duilleagan 99 gu 133 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 99 to 133 form part of these accounts.

AITHRIS AIR SRUTHAN AIRGID

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2018

STATEMENT OF CASH FLOWS

For the Year Ended 31 March 2018

	Nota Note	2018 £	2017 £	
Sruthan airgid bho ghnìomhan obrachaidh				Cash flows from operating activities
Cosgais Obrachaidh Lom	-	(5,344,732)	(5,412,343)	Net Operating Cost
<i>Atharraichean airson nithean nach eil na airgead cruaidh</i>				<i>Adjustments for non-cash items</i>
(Meudachadh)/Lùghdachadh sna Nithean a Gheibhear	-	9,822	(24,188)	(Increase)/Decrease in Receivables
(Lùghdachadh)/Meudachadh sna Nithean a Phàighear	-	117	(1,784)	(Decrease)/Increase in Payables
Call luach air so-mhaoinean susbainteach suidhichte	7	-	1,397	Depreciation on tangible fixed assets
Cosgaisean Seirbheis Làithreach thar dhearbh shuimeannan pàighte do pheinnseanan	-	131,000	51,000	Current Service Costs over actual pension contributions
Peinnsean - Cosgaisean Ionmhais Lom	11	40,000	27,000	Pension - Net Finance Costs
Sruth airgid lom bho ghnìomhan obrachaidh	-	(5,163,793)	(5,358,918)	Net cash outflow from operating activities
Sruthan airgid bho ghnìomhachd maoinachaidh				Cash flows from financing activities
Maoineachadh bho Riaghaltas na h-Alba airson na bliadhna	3	5,154,000	5,354,000	Scottish Government funding for year
Maoineachadh airgid bho Riaghaltas na h-Alba	-	5,154,000	5,354,000	Scottish Government cash funding for year

Meudachadh/(lùghdachadh) lom ann an airgead is suimeannan co-ionann ri airgead	-	(9,793)	(4,918)	Net increase/(decrease) in cash and cash equivalents
Airgead is suimeannan co-ionann aig toiseach na bliadhna	9	86,791	91,709	Cash and cash equivalents at start of year
Airgead is suimeannan co-ionann aig deireadh na bliadhna	9	76,998	86,791	Cash and cash equivalents at end of year
Atharrachadh lom ann an cothromachaidhean airson airgid is suimeannan co-ionann ri airgead	-	(9,793)	(4,918)	Net change in cash and cash equivalent balances

Tha na poileasaidhean cunntasachd is notaichean air duilleagan 99 gu 133 mar phàirt de na cunntasan seo.
The accounting policies and notes on pages 99 to 133 form part of these accounts.

AITHRIS AIR ATHARRAICHEAN ANN AN EARRAINNEAN LUCHD-PÀIGHIDH CHÌSEAN

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2018

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

For the Year Ended 31 March 2018

	Nota Note	Cùl-stòr Coitcheann General Reserve £	Cùl-stòr Maoin nam Peinneanan Pension Fund Reserve £	Iomlan Total £	
Cothromachadh air 31 Màrt 2017	-	122,815	(1,479,000)	(1,356,185)	Balance at 31 March 2017
Caiteachas Lom an Sgeama Pheinnsein					Net Pension Scheme Expenditure
Glusad gu fèicheanasan peinnsein	11	131,000	(131,000)	-	Transfer to pension liabilities
Peinneanan – Cosgaisean Ionmhais Lom	11	40,000	(40,000)	-	Pensions – Net Finance Costs
Ath-thomhas air uallaichean a thaobh shochairean cluaineis	11	-	894,000	894,000	Remeasurements of retirement benefit obligations
Easbhaidh obrachaidh	-	(5,344,732)	-	(5,344,732)	Operating deficit
Teachd-a-steach is cosgais aithnichte iomlan airson 2017-18	-	(5,050,917)	(756,000)	(5,806,917)	Total recognised income and expense for 2017-18
Maoineachadh bho Riaghaltas na h-Alba	3	5,154,000	-	5,154,000	Funding from Scottish Government
Cothromachadh air 31 Màrt 2018	-	103,083	(756,000)	(652,917)	Balance at 31 March 2018

AITHRIS AIR ATHARRAICHEAN ANN AN EARRAINNEAN LUCHD-PÀIGHIDH CHÌSEAN

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2017

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

For the Year Ended 31 March 2017

	Nota Note	Cùl-stòr Coitcheann General Reserve £	Cùl-stòr Maoin nam Peinneanan Pension Fund Reserve £	Iomlan Total £	
Cothromachadh air 31 Màrt 2016	-	103,158	(727,000)	(623,842)	Balance at 31 March 2016
Caiteachas Lom an Sgeama Pheinnsein					Net Pension Scheme Expenditure
Glusadh gu fèicheanasan peinnsein	11	51,000	(51,000)	-	Transfer to pension liabilities
Peinneanan - Cosgaisean Ionmhais Lom	11	27,000	(27,000)	-	Pensions - Net Finance Costs
Ath-thomhas air uallaichean a thaobh shochairean cluaineis	11	-	(674,000)	(674,000)	Remeasurements of retirement benefit obligations
Easbhaidh obrachaidh	-	(5,412,343)	-	(5,412,343)	Net operating cost for the year
Teachd-a-steach is cosgais aithnichte iomlan airson 2016-17	-	(5,231,185)	(1,479,000)	(6,710,185)	Total recognised income and expense for 2016-17
Maoineachadh bho Riaghaltas na h-Alba	3	5,354,000	-	5,354,000	Funding from Scottish Government
Cothromachadh air 31 Màrt 2017	-	122,815	(1,479,000)	(1,356,185)	Balance at 31 March 2017

Tha na poileasaidhean cunntasachd is notaichean air duilleagan 99 gu 133 mar phàirt de na cunntasan seo.
The accounting policies and notes on pages 99 to 133 form part of these accounts.

NOTAICHEAN AIRSON
 NAN CUNNTASAN
 AIRSON NA BLIADHNA A
 CHRÌOCHNAICH AIR 31 MÀRT 2018

NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 31 MARCH 2018

1. Fiosrachadh Coitcheann

'S e buidheann phoblach neo-roinneil ghnìomhach a th' ann am Bòrd na Gàidhlig a tha cunntachail tro Mhinistearan do Phàrlamaid na h-Alba. 'S e seòladh oifis chlàraichte na buidhne, Taigh a' Ghlinne Mhòir, Rathad na Leacainn, Inbhir Nis IV3 8NW.

Air a stèidheachadh fo Achd na Gàidhlig (Alba) 2005 (An Achd) 's e Bòrd na Gàidhlig a' phrìomh bhuidheann ann an Alba le uallach gus leasachaidhean Gàidhlig a chur air adhart agus gus comhairle a thoirt do Mhinistearan na h-Alba mu chùisean Gàidhlig.

Fo chumhachan na h-Achd, thathar ag iarraidh air Bòrd na Gàidhlig a dhleastanasan a thoirt gu buil le sùil gus inbhe na Gàidhlig a dhèanamh tèarainte mar chànan oifigeil ann an Alba a tha a' faighinn spèis a tha co-ionann ris an spèis a th' ann don Bheurla.

Fo Pharagraf 8(a) de Chlàr 1 de Achd na Gàidhlig (Alba) 2005.

1. General Information

Bòrd na Gàidhlig is an executive non-departmental public body, responsible through Ministers to the Scottish Parliament. The address of its registered office is Great Glen House, Leachkin Road, Inverness IV3 8NW.

Established under the Gaelic Language (Scotland) Act 2005 (The Act) Bòrd na Gàidhlig is the principal public body in Scotland responsible for promoting Gaelic development and providing advice to the Scottish Ministers on Gaelic issues.

Under the terms of the Act, Bòrd na Gàidhlig is required to exercise its functions with a view to securing the status of Gaelic as an official language of Scotland commanding equal respect to the English language.

Under Paragraph 8(a) of Schedule 1 of the Gaelic Language (Scotland) Act 2005.

2. Poileasaidhean 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 sin feumar cumail ri Leabhran Aithrisean Ionmhasail Roinn-Ionmhais na Banrigh 2016-17 (FReM). Tha na poileasaidhean cunntasachd san leabhran 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 gu bheil sin ciallach is iomchaidh ann an co-theacsa na roinne poblaich. 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 ga làn-chleachdadh a luachadh a rèir a 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. 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 2016-17 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) Call Luach

Bithear a' comharrachadh call luach air gach so-mhaoin neo-làithreach shusbainteach air stèidh loidhne dhìrich. 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.

(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.

Seòrsa So-mhaoin	Uidheamachd na h-Oifis Asset Lives	Asset Category
Uidheamachd na h-Oifis	4 bliadhna/4 years	Office Equipment
Uidheam & Àirneis	4 bliadhna/4 years	Fixtures & fittings
Uidheamachd Choimpiutaireachd	4 bliadhna/4 years	Computer Equipment

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.

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.

Buidheann a tha a' Cumail a' Dol

Tha am Bòrd mothachail air mar a tha e an urra ri taic maoineachaidh leantainneach a bhith ann bho Mhinistearan Riaghaltas na h-Alba. Chan eil adhbhar sam bith ann do Bhòrd na Gàidhlig smaoinichadh nach fhaigh e taic maoineachaidh bhon roinn mhaoineachaidh is aonta bho na Ministearan san àm ri teachd no gum faigh Bòrd na Gàidhlig nas lugha taice. Mar sin, chaidh a mheasadh gun robh e iomchaidh na h-aithrisean ionmhasail seo ullachadh leis an tuigse gun cum a' bhuidheann a' dol.

Cis Luach-leasaichte

Nochdar VAT nach fhaighear air ais san Aithris air Caiteachas Iomlan Lom mar chosgais san ùine san robh a' chosgais.

Tabhartas gus Cuideachadh bhon Riaghaltas

Bithear a' nochdadh an Tabhartais gus Cuideachadh a gheibhear airson gnìomhan obrachaidh coitcheann is pròiseactan calpa mar theachd-a-steach maoineachaidh agus thèid a chur gu dìreach chun na Maoine Coitchinne.

A' Comharrachadh Teachd-a-steach

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

Tha na tabhartasan teachd-a-steach a fhuaras bho Riaghaltas na h-Alba agus bho bhuidhnean eile air an cur ris an Aithris air Teachd-a-steach Iomlan airson na bliadhna dom buin iad.

A' Comharrachadh Chosgaisean

Tha cosgaisean air an toirt dheth anns an Aithris air Caiteachas Iomlan airson na bliadhna dom buin iad.

Going Concern

The Bòrd is cognisant of its reliance on the Scottish Government ministers' continued financial support. 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.

Value Added Tax

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

Government Grant-in-Aid

Grant-in-Aid received to cover general operating activities and capital projects is shown as financing income and credited directly to the General Fund.

Income Recognition

Income represents the total value of income received.

Income grants received from the Scottish Government and other organisations are credited to the Statement of Comprehensive Income in the year to which they relate.

Expense Recognition

Expenses are debited to the Statement of Comprehensive Income in the year to which they relate.

Peinnseanan

Tha plana peinnsein le sochairean suidhichte air a chur air dòigh le Comhairle na Gàidhealtachd do luchd-obrach Bhòrd na Gàidhlig.

Airson an sgeama pheinnsein air a bheil aithris ann an nota 11, 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. Bidh clèireach-urrais 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 a' toirt shochairean 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 chosgaisean obrachaidh eile na bliadhna.

Nochdar creideas, a' riochdachadh nan toraidhean a thathar an dùil a gheibhear bho sho-mhaoinean an sgeama chluaineis thar na bliadhna, fo theachd-a-steach ionmhasail. Tha seo stèidhichte air luach margaidh so-mhaoin an sgeama aig toiseach na bliadhna.

Thèid cosgais cuideachd a chomharrachadh taobh a-staigh teachd-a-steach ionmhasail, 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 iomlan lom.

Pensions

A defined benefit pension plan is in place with Highland Council for Bòrd na Gàidhlig employees.

For this pension scheme reported in note 11, 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.

Ionnsramaidean Ionmhasail

Tha so-mhaoinean agus fèicheanasan ionmhasail air an comharrachadh nuair a ghabhas a' Bhuidheann ris na cumhachan cunradail a th' anns an ionnsramaid. Tha fèicheanasan ionmhasail air an seòrsachadh a rèir 's dè dìreach a chaidh aontachadh anns a' chùmhnant.

(i) So-mhaoinean agus fèicheanasan ionmhasail

Aig toiseach gnothaich tha na so-mhaoinean agus na fèicheanasan ionmhasail uile air an tomhas a rèir pris a' ghnìomh-mhalairt (a' gabhail a-steach na chosg an gnìomh-malairt).

Chan eil so-mhaoinean agus fèicheanasan ionmhasail air an cur fa chomhair shuimeannan eile san aithris air an t-suidheachadh ionmhasail ach a-mhàin nuair, agus an uair sin a-mhàin, a tha còir laghail ann a ghabhas a chur an gnìomh airson nan suimeannan aithnichte a chur fa chomhair shuimeannan eile agus gu bheil am Bòrd a' cur roimhe rèiteachadh a dhèanamh air bun-stèidh lom, no an t-so-mhaoin a ghabhail mar ionmhas agus faighinn cuidhteas den fhèicheanas aig an aon àm.

Chan eil gin de na h-ionnsramaidean ionmhasail a leanas aig Bòrd na Gàidhlig:

- Ionnsramaidean airson fiachan
- Airgead seilbhe
- Notaichean Iasaid a Ghabhas Atharrachadh
- Ionnsramaidean Ionmhasail airson Chùmhnantan So-mhaoine
- Ionnsramaidean fa chomhair Call

Chan eil gin sho-mhaoinean ionmhasail againn a tha air an luachachadh fon mhodh chunntasachd Luach Cothromach. 'S e stòrasan airgid, no stòrasan a ghabhas tionndadh gu airgead, a-mhàin a th' aig Bòrd na Gàidhlig.

Financial Instruments

Financial assets and financial liabilities are recognised when the Group becomes a party to the contractual provisions of the instrument. Financial liabilities are classified according to the substance of the contractual arrangements entered into.

(i) Financial assets and liabilities

All financial assets and liabilities are initially measured at transaction price (including transaction costs).

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Bòrd intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Bòrd na Gàidhlig does not hold any of the following financial instruments:-

- Debt Instruments
- Investments
- Convertible Loan Notes
- Derivative Financial Instruments
- Hedging Instruments

There are no financial assets valued under Fair Value accounting. Bòrd na Gàidhlig only holds cash and liquid resources.

Ath-sgrùdadh air ar Poileasaidhean 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.

Aithrisean air Roinnean Obrachaidh

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

A' Gabhail Inbhean Ùra is Ùraichte Os Làimh agus Atharraichean

Air a' cheann-latha air an d' fhuair na h-aithrisean ionmhasail seo aonta, bha na h-Inbhean agus Mineachaidhean a leanas, nach deach a chur an sàs sna h-aithrisean ionmhasail seo, air am foillseachadh ach cha robh iad rin coileanadh fhathast (agus cha deach cuid dhiubh a ghabhail os làimh leis an Aonadh Eòrpach fhathast):

- IFRS 9, Ionstramaidean Ionmhasail (2014) (ri choileanadh bho 1 Faoilleach 2018)
- IFRS 16, Aontaidhean-màil (ri choileanadh bho 1 Faoilleach 2019)

Chan eil Bòrd na Gàidhlig an dùil gum bi buaidh shusbainteach aig mar a thèid na h-Inbhean is Mineachaidhean gu h-àrd a ghabhail os làimh air aithrisean ionmhasail Bhòrd na Gàidhlig san ùine air thoiseach.

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.

Segmental Reporting

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

Adoption of New and Revised Standards and Amendments

At the date of authorisation of these financial statements, the following Standards and Interpretations which have not been applied in these financial statements were in issue but not yet effective (and in some cases had not yet been adopted) by the EU):

- IFRS 9, Financial Instruments (2014) (effective 1 January 2018)
- IFRS 16, Leases (effective 1 January 2019)

Bòrd na Gàidhlig does not expect that the adoption of the Standards and Interpretations detailed above will have a material impact on the financial statements of Bòrd na Gàidhlig in future periods.

Chaidh IFRS 16 Aontaidhean-màil fhoillseachadh le Bòrd nan Inbhean Cunntasachd Eadar-nàiseanta san Fhaoilleach 2016 agus tha e ri choileanadh airson greisean cunntasachd a thòisicheas air 1 Faoilleach 2019 no air ceann-latha às dèidh sin. Tha sin a' ciallachadh do Bhòrd na Gàidhlig, gum bi an inbhe an gnìomh bhon bhliadhna a tha a' crìochnachadh air 31 Màrt 2020. Fo IFRS 16 feumar aontaidhean-màil a chomharrachadh san Aithris air an t-Suidheachadh Ionmhasail mar sho-mhaoin a tha a' sealltainn gu bheil a' chòir againn an goireas co-cheangailte ris an aonta-mhàil a chleachdadh, agus mar fhèicheanas a tha a' sealltainn gu bheil uallach oirnn pàigheadh airson an aonta-mhàil. Air a' cheann-latha air an deach aonta a chur ris na h-aithrisean ionmhasail seo, cha robh IFRS 16 air a ghabhail os làimh airson a chleachdadh san roinn phoblaich, agus cha robh e ann am FReM. Mar sin, chan urrainnear fhathast tomhas mionaideach a dhèanamh air a' bhuidh a bhios aig IFRS 16 air cùisean.

Bheachdaich am Bòrd air agus ghabh e na h-atharraichean a leanas air IFRS os làimh, a chaidh fhoillseachadh le Bòrd nan Inbhean Cunntasachd Eadar-nàiseanta agus a tha rin coileanadh fon lagh sa bhliadhna ionmhasail seo:

- Leasachaidhean Bliadhna - Cuairt 2012-2014
- Atharraichean air IAS 7 - Iomairt Foillseachaidh

IFRS 16 Leases was published by the International Accounting Standards Board in January 2016 and is applicable for accounting periods beginning on or after 1 January 2019. This means that for Bord na Gàidhlig, the standard will be effective for the year ending 31 March 2020. IFRS 16 will require leases to be recognised on the Statement of Financial Position as an asset which reflects the right to use the underlying asset, and a liability which represents the obligation to make lease payments. At the date of authorisation of these financial statements, IFRS 16 has not been adopted for use in the public sector, and has not been included in the FReM. As such it is not yet possible to quantify the impact of IFRS 16 accurately.

The following amendments to IFRS, issued by the International Accounting Standards Board, that are mandatorily effective in the current year have been considered and adopted by the Bòrd:

- Annual Improvements 2012-2014 Cycle
- Amendments to IAS 7-Disclosure Initiative

Prìomh Fhiosrachadh Co-cheangailte ri Breithneachadh, Tuairmsean agus Mì-chinnt

Ann a bhith a' cur poileasaidhean cunntasachd a' Bhùird an sàs, feumar breithneachadh is tuairmsean a dhèanamh agus beachdan a ghabhail mu na suimeannan airson so-mhaoinean is fèicheanasan a thathar a' giùlan nach eil follaiseach bho bhith a' coimhead air tùsan eile.

Tha na tuairmsean agus na beachdan a chaidh a ghabhail co-cheangailte riutha stèidhichte air fiosrachadh eachdraidheil agus cùisean eile a tha gam meas buntainneach. Thèid ath-sgrùdadh a dhèanamh gu cunbhalach air na tuairmsean is beachdan a chaidh a ghabhail co-cheangailte riutha. Bithear a' comharrachadh atharraichean air tuairmsean cunntasachd sa bhliadhna san deach an tuairmse atharrachadh ma tha an t-atharrachadh a' toirt buaidh dìreach air a' bhliadhna sin, no thèid an comharrachadh sa bhliadhna san deach an t-atharrachadh a dhèanamh agus ann am bliadhnaichean eile ma tha an t-atharrachadh a' toirt buaidh air a' bhliadhna sin agus bliadhnaichean eile.

'S e am breithneachadh as cudromaiche a nithear, am fear mu Bhuidheann a tha a' Cumail a' Dol. Ged a tha easbhaidh nach beag ann am maoin nam peinneanan, tha barantas aig a' Bhòrd gun deigheadh easbhaidh sam bith a bhiodh ann a phàigheadh san àm ri teachd le Riaghaltas na h-Alba.

Key Sources of Judgement, Estimation & Uncertainty

In the application of the Bòrds' accounting policies, judgements, estimates and assumptions are required about the carrying amounts of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The most critical judgement is that of the Going Concern. Whilst there is a substantial pension deficit, the Bòrd has a guarantee that any deficit would be met by the Scottish Government.

3. Tabhartas gus Cuideachadh Grant-in-Aid

	2018 £	2017 £	
Tabhartas iomlan gus Cuideachadh a fhuaras comharraichte fon Chùl-stòr Choitcheann san Aithris air an t-Suidheachadh Ionmhasail	5,154,000	5,354,000	Total Grant-in-Aid received credited to the General Reserve in the Statement of Financial Position

Bidh ire 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 mhaoineachaidh againn 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.

4. Teachd-a-steach eile Other Income

	2018 £	2017 £	
Comann nam Pàrant - maoineachadh do na Tràth-bhliadhnaichean	90,000	90,000	Comann nam Pàrant - Early Years' funding
Alba Chruthachail - tabhartas airson Oifigear Ealain	75,000	25,000	Creative Scotland - Arts Officer grant
Foras Na Gaelige	9,500	-	Foras Na Gaelige
Alba Chruthachail - Ro-innleachd Nàiseanta nan Ealain Gàidhlig	-	6,250	Creative Scotland - National Gaelic Arts Strategy
MG Alba - Maoinachadh airson Rannsachadh Cànanais	-	30,000	MG Alba - Linguistic Research Funding
MG Alba - Susbaint airson nam Meadhanan Didseatach	-	10,000	MG Alba - Digital Media Content
	174,500	161,250	

5. Cosgaisean Luchd-obrach* Staff Costs*

	2018 £	2017 £	
Pàigheadh is Tuarastalan (A' gabhail a-steach Buill a' Bhùird Stiùiridh)	905,474	884,314	Wages and Salaries (Including Bord Members')
Cosgaisean shochairan sòisealta	82,788	78,076	Social Security Costs
Cosgaisean Peinnsein Eile	283,791	199,202	Other Pension Costs
Cosgaisean Luchd-obrach gu h-iomlan	1,272,053	1,161,592	Total Staff Costs

* Gheibhear tuilleadh fiosrachaidh air cosgaisean luchd-obrach san Aithisg air Luchd-obrach air duilleag 80.

* Further analysis of staff costs is located in the Staff Report on page 80.

6. Caiteachas Obrachaidh Eile

Tha Caiteachas Obrachaidh Eile air a roinn eadar Cosgaisean Ruith (gun a bhith gabhail a-steach cosgaisean luchd-obrach) agus Cosgaisean Leasachaidh, a tha stèidhichte air Plana Gnìomh le prìomh thargaidean is cinn-uidhe a stèidhich Riaghaltas na h-Alba.

6. Other Operating Expenditure

The Other Operating Expenditure is split between the running costs (excluding staff costs) and the Development Costs, which are based on an Operating Plan detailing key targets and milestones set by the Scottish Government.

Caiteachas Obrachaidh Eile - Cosgaisean Ruith Other Operating Expenditure - Running Costs

	2018 £	2017 £	
Cosgaisean a' Bhùird is Luchd-obrach (gun chosgaisean Thuarastalan)	93,857	134,626	Bòrd and Staff Costs (excluding Salary costs)
Cisean Sgrùdaidh (sgrùdadh bhon taobh a-muigh)	10,542	12,914	Audit Fees (external audit)
Cosgaisean Ruith na h-Oifis	256,196	228,031	Office Running Costs
Dàimh Poblach & Margaidheachd	18,329	12,202	PR & Marketing
Cisean Proifeiseanta	45,180	48,470	Professional Fees
	424,104	436,243	

Caiteachas Obrachaidh Eile - Cosgaisean Leasachaidh
Other Operating Expenditure - Development Costs

	2018 £	2017 £	
An Dachaigh is na Tràth-bhliadhnaichean	216,612	237,455	Home and Early Years
Foghlam is Ionnsachadh	853,076	803,908	Education and Learning
Coimhearsnachdan	600,242	632,853	Community
An t-Àite-obrach	52,474	46,331	Work Place
Na h-Ealain, na Meadhanan, Dualchas is Turasachd	409,620	425,047	Art, Media, Heritage and Tourism
Planadh Corpais	130,692	123,180	Corpus Planning
Rannsachadh	55,101	75,530	Research
Prìomhachasan Ro-innleachdail a' Phlana Cànanain Nàiseanta Ghàidhlig	281,354	460,852	National Gaelic Language Plan Strategic Priorities
Maoin Buileachaidh Achd na Gàidhlig	1,183,904	1,142,205	Gaelic Language Act Implementation Fund
	3,783,075	3,947,361	
Caiteachas Obrachaidh Eile Gu h-Iomlan	4,207,179	4,383,604	Total Other Operating Expenditure

7. Seilbh, uidheam is acfhainn Property, plant and equipment

	Uidheamachd Oifis Office Equipment £	Uidheam & Àirneis Fixtures & Fittings £	Uidheamachd Choimpiutaireachd Computer Equipment £	Iomlan Total £	
Cosgaisean					Cost
Air 1 Giblean 2017	6,420	14,964	62,493	83,877	At 1 April 2017
Call Luach					Depreciation
Air 1 Giblean 2017	6,420	14,964	62,493	83,877	At 1 April 2017
Ri chomharrachadh sa bhliadhna	-	-	-	-	Provided in Year
Air 31 Màrt 2018	6,420	14,964	62,493	83,877	At 31 March 2018
Luach Leabhair Lom					Net Book Value
Air 31 Màrt 2018	-	-	-	-	At 31 March 2018
Luach Leabhair Lom					Net Book Value
Air 1 Giblean 2017	-	-	-	-	At 1 April 2017

	Uidheamachd Oifis Office Equipment £	Uidheam & Àirneis Fixtures & Fittings £	Uidheamachd Choimpiutaireachd Computer Equipment £	Iomlan Total £	
Cosgaisean					Cost
Air 1 Giblean 2016	6,420	14,964	62,493	83,877	At 1 April 2016
Call Luach					Depreciation
Air 1 Giblean 2016	6,420	14,964	61,096	82,480	At 1 April 2016
Ri chomharrachadh sa bhliadhna	-	-	1,397	1,397	Provided in Year
Air 31 Màrt 2017	6,420	14,964	62,493	83,877	At 31 March 2017
Luach Leabhair Lom					Net Book Value
Air 31 Màrt 2017	-	-	-	-	At 31 March 2017
Luach Leabhair Lom					Net Book Value
Air 1 Giblean 2016	-	-	-	-	At 1 April 2016

8. Malairt is nithean eile a gheibhear Amounts Falling Due within one Year

	2018 £	2017 £	
Ro-phàigheadh is Teachd-a-steach Cruinnichte	51,835	67,309	Prepayments and Accrued Income
Luchd-fiach	5,652	-	Debtors
	57,487	67,309	

9. Airgead is suimeannan co-ionann ri airgead Cash and cash equivalents

	2018 £	2017 £	
Cothromachadh air 1 Giblean 2017	86,791	91,709	Balance at 1 April
An t-atharrachadh lom ann an suimeannan airgid is suimeannan co-ionann ri airgead	(9,793)	(4,918)	Net change in cash and cash equivalent balances
Cothromachadh air 31 Màrt 2018	76,998	86,791	Balance at 31 March
B' iad na suimeannan a leanas a bh' againn air 31 Màrt 2018 ann an Seirbheis Bancaidh an Riaghaltais agus mar airgead ri làimh:			The following balances at 31 March were held:
Seirbheis Banca an Riaghaltais is airgead làimhe	76,998	86,791	Government Banking Service and cash in hand.
	76,998	86,791	

10. Malairt is nithean eile a phàighear
Trade and other payables

	2018 £	2017 £	
Nithean malairt rim pàigheadh	3,225	5,262	Trade Payables
Nithean Cruinnichte is Teachd-a-steach ron Àm	28,177	26,023	Accruals and Deferred Income
	31,402	31,285	
Suimeannan a tha rim pàigheadh taobh a-staigh bliadhna			Amounts falling due within one year
Suimeannan eile a tha rim pàigheadh, nithean cruinnichte is teachd-a-steach ron àm	31,402	31,285	Other Payables, accruals and deferred income
	31,402	31,285	

11. Peinneanan

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' chùmhnaidh aig daoine gus Dàrna Peinnean Stàite fhaotainn.

11. Pensions

Bòrd na Gàidhlig is a member of the Highland Council's Pension Scheme. This is a Local Government defined benefit statutory scheme, administrated in accordance with the Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008, the Local Government Pension Scheme (Administration) (Scotland) Regulations 2008 and the Local Government Scheme (Transitional Provisions) (Scotland) 2008. It is contracted out of the State Second Pension.

Dàta

Figearan aig an fhastaiche a thaobh ballrachd

Data

Employer membership statistics

	Cia mhead 31/03/2017	Tuarastalan/ Peinneanan Iomlan £'000 31/03/2017	Aois Chuibheasach 31/03/2017	
	Number 31/03/2017	Total Salaries & Pension £'000 31/03/2017	Average Age 31/03/2017	
Buill - a' pàigheadh	23	763	52	Actives
Buill - nach eil a-nis a' pàigheadh	21	38	48	Deferred Pensioners
Luchd-peinnein	3	31	69	Pensioners

Clàr-pàighidh

Payroll

Ùine	Clàr-pàighidh Iomlan (ris a bheilear a' gabhail) bhon gabh suimeannan a phàigheadh airson Pheinneanan, stèidhichte air an Fhiosrachadh a Fhuaras Assumed Total Pensionable Payroll based on Information Provided	Period
1 Giblean 2017 gu 31 Màrt 2018	£773,000	1 April 2017 to 31 March 2018

Toraidhean Seilbhe

Chaidh tuairmse a dhèanamh air na toraidhean bhon Mhaoin, a rèir luach a' mhargaidh, airson na h-ùine gu 31 Màrt 2018 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 dhith.

Gheibhear fiosrachadh gu h-ìosal.

Dearbh Thoradh san ùine bho 1 Giblean 2017 gu 31 Dùbhlachd 2017	9.20%	Actual Return from 1 April 2017 to 31 December 2017
Toraidhean gu lèir san ùine bho 1 Giblean 2017 gu 31 Màrt 2018	5.40%	Total returns from 1 April 2017 to 31 March 2018

Na prìomh earrainnean de sho-mhaoinean a' phlana mar àireamh às a' cheud de sho-mhaoin iomlan a' phlana.

Fo IAS 19, feumaidh mineachadh mionaideach a bhith ann air na diofar sho-mhaoinean a 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 gnìomhach agus an fheadhainn nach eil. Chithear mineachadh air sin air duilleag 124.

Tha an Clèireach-urrais air tuairmse a dhèanamh air luach tagraidh so-mhaoinean na Maoine air 31 Màrt 2018, bha luach £1,849,000,000 ann, agus sin stèidhichte air fiosrachadh a fhuaras bho Chomhairle na Gàidhealtachd agus a' gabhail ealla ri toraidhean a' chlàir-amais nuair a dh'fheumte.

Investment returns

The return on the Fund in market value terms for the period to 31 March 2018 is estimated based on actual Fund returns as provided by the Highland Council and index returns where necessary.

Details are given below

The major categories of plan assets as a percentage of total plan assets.

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 split is shown on page 124.

The Actuary has estimated the bid value of the Fund's assets as at 31 March 2018 to be £1,849,000,000 based on information provided by Highland Council and allowing for index returns where necessary.

Beachdan a chaidh a ghabhail Assumptions

Beachdan Iomhasail Ùine a chrìochnaich	31-03-18 % p.a.	31-03-17 % p.a.	Financial assumptions Period Ended
Ìre-àrdachaidh a' Pheinnsein	2.40%	2.40%	Pension Increase Rate
Ìre-àrdachaidh nan Tuarastal	3.40%	4.40%	Salary Increase Rate
Ìre-lasachaidh	2.70%	2.60%	Discount Rate

Reata Bhàsan

Tha an ùine a thathar an dùil a bhios daoine beò stèidhichte air Lùban Vita na Maoine le leasachaidhean a rèir a' mhodail CMI 2016, agus thathar a' gabhail ris gun socraich an reata bhàsan a chunnacas o chionn ghoirid agus gum bi e aig ìre 1.25%pa san ùine fhada. Stèidhichte air na beachdan sin, chithear 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

Mortality

Life expectancy is based on the Fund's Vita Curves with improvements in line with the CMI 2016 model with an allowance for smoothing of recent mortality experience and long-term rate of 1.25% pa. Based on these assumptions, the average future life expectancies at age 65 are summarised below.

	Fireannaich Males	Boireannaich Females	
Luchd-peinnsein an-dràsta	21.9	24.3	Current pensioners
Luchd-peinnsein san àm ri teachd *	23.3	26.1	Future pensioners*

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

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

Reata bhàsan eachdraidheil

Tha na beachdan a chaidh a ghabhail a thaobh na h-ùine a thathar an dùil a bhios daoine beò sa chumantas airson deireadh na bliadhna ionmhais ron seo stèidhichte air Lùban Vita na Maoine. Tha mar a bhithear ag obrachadh a-mach dè an ùine a thathar a' sùileachadh a bhios daoine beò sa chumantas san àm ri teachd air a shealltainn gu h-ìosal:

Historic mortality

Life expectancies for the prior period end are based on the Fund's VitaCurves. The allowance for future improvements are shown below:

Ùine a chrìochnaich Period Ended	Daoine a dh'fhaodadh a bhith nan Luchd-peinnsein Prospective Pensioners	Luchd-peinnsein Pensioners
31-Màrt-17	Modail CMI 2012 a tha a' gabhail ris gu bheil an ìre leudachaidh aig àirde agus gum bi e aig ìre 1.25%pa san ùine fhada.	Modail CMI 2012 a tha a' gabhail ris gu bheil an ìre leudachaidh aig àirde agus gum bi e aig ìre 1.25%pa san ùine fhada.
31-Mar-17	CMI 2012 model assuming current rates of improvements have peaked and will converge to a long-term rate of 1.25%pa.	CMI 2012 model assuming current rates of improvement have peaked and will converge to a long-term rate of 1.25%pa.

Tha na beachdan ris an deach gabhail mu reata bhàsan gus luach nan Uallaichean ann an Suidheachadh Crìochnachaidh an Fhastaiche a thomhas eadar-dhealaichte bhon fheadhainn a chleachdadh gus luach nan Uallaichean ann an Suidheachadh Tòiseachaidh an Fhastaiche a thomhas.

The mortality assumptions used to value the Obligations in the Employer's Closing Position are different to those used to value the Obligations in the Employer's Opening Position.

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 chisean a ghabhail airson seirbheis a rinn iad ron Ghiblean 2009 agus 75% den airgead (a dh'fhaodas iad a ghabhail) a tha saor bho chisean 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 75% 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 2018

Statement of Financial Position,
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Atharraichean ann an Luach Cothromach So-
mhaoinean a' Phlana, Uallaichean airson
Shochairean Suidhichte agus Fèicheanasan Loma
airson na bliadhna a chrìochnaich air 31 Màrt 2018

Changes in the Fair Value of Plan Assets, Defined
Benefit Obligation and Net Liability for year end 31
March 2018

	So-mhaoinean Assets £(000s)	Uallaichean Obligations £(000s)	(Fèicheanasan)/ so-mhaoinean loma Net (Liability)/ asset £(000s)	
A' Bhliadhna a chrìochnaich air 31 Màrt 2018				Period ended 31 March 2018
Luach cothromach so-mhaoinean a' phlana	3,078	-	3,078	Fair value of plan assets
Luach làithreach nam fèicheanasan maoinichte	-	4,557	(4,557)	Present value of funded liabilities
Suidheachadh tòiseachaidh air 31 Màrt 2017	3,078	4,557	(1,479)	Opening position as 31 March 2017
Cosgais na seirbheis				Service cost
- Cosgais làithreach na seirbheis*	-	282	(282)	- Current service cost*
Cosgais iomlan na seirbheis	-	282	(282)	Total service cost
- Teachd-a-steach bho riadh air so-mhaoinean a' phlana	82	-	82	- Interest income on plan assets
- Cosgaisean rèidh air uallaichean airson shochairan suidhichte	-	122	(122)	- Interest cost on defined benefit obligation
Riadh lom iomlan	82	122	(40)	Total net interest
Cosgais iomlan nan sochairan suidhichte aithnichte sa chothromachadh, prothaid no (call)	82	404	(322)	Total defined benefit cost recognised in profit or (loss)

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Sruthan airgid				Cashflows
- Suimeannan pàighte le com-pàirtichean a' phlana	55	55	-	- Plan participants' contributions
- Suimeannan pàighte leis an fhastaiche	151	-	151	- Employer contributions
- Sochairean pàighte	(84)	(84)	-	- Benefits paid
Suidheachadh crìochnachaidh ris a bheil dùil	3,282	4,932	(1,650)	Expected closing position
Ath-thomhasan				Re-measurements
Na beachdan deamografach air atharrachadh	-	(3)	3	Changes in demographic assumptions
- Na beachdan ionmhasail air atharrachadh	-	(271)	271	- Change in financial assumptions
Eòlas eile	-	(633)	633	Other experience
- Toradh bho sho-mhaoinean às aonais shuimeannan bho riadh lom	(13)	-	(13)	- Return on assets excluding amounts included in net interest
Ath-thomhasan iomlan aithnichte ann an Teachd-a-steach Iomlan Eile (OCI)	(13)	(907)	894	Total re-measurements recognised in Other Comprehensive Income (OCI)
Luach cothromach so-mhaoinean a' phlana	3,269	-	3,269	Fair value of plan assets
Luach làithreach nam fèicheanasan maoinichte **	-	4,025	4,025	Present value of funded liabilities**
Suidheachadh crìochnachaidh air 31 Màrt 2018	3,269	4,025	(756)	Closing position as at 31 March 2018

* Mar phàirt de chosgais làithreach na seirbheis tha riarachadh ann airson cosgaisean rianachd luach 0.6% den chlàr-phàighidh.

** Airson fèicheanasan neo-mhaoinichte air 31 Màrt 2018, thathar a' gabhail ris gum feumar gach peinnsean neo-mhaoinichte a phàigheadh airson a' chòrr de bheatha a' bhuill. Thathar cuideachd a' gabhail ris gum bi 90% de luchd-peinnsein pòsta (no a' fuireach còmhla ri neach eile) nuair a chaochlas iad agus gum faigh an cèile (no neach a tha a' fuireach còmhla riutha) peinnsean luach eadar 37.5% is 50% de pheinnsean a' bhuill nuair a chaochlas am ball.

* The current service cost includes an allowance for administration expenses of 0.6% of payroll.

** For unfunded liabilities as at 31 March 2018, it is assumed that all unfunded pensions are payable for the remainder of the member's life. It is further assumed that 90% of pensioners are married (or cohabiting) at death and that their spouse (cohabitee) will receive a pension between 37.5% and 50% of the member's pension as at the date of the member's death.

Aithris air an t-Suidheachadh Ionmhasail,
Aithris air Caiteachas Iomlan Lom,
Fiosrachadh Foillsichte mu Atharraichean
ann an Earrainnean Luchd-pàighidh
Chìsean air 31 Màrt 2018

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	Mineachadh air na h-uallaichean air 31 Màrt 2018	Mineachadh air na h-uallaichean (%) air 31 Màrt 2018	Ùine Chuibheasach a rèir Shlatan- tomhais Sònraichte Weighted Average Duration	
	Liability split as at 31 March 2018 £000s	Liability split (%) as at 31 March 2018 Percentage (%)		

Fiosrachadh mu na h-Uallaichean airson Shochairean Suidhichte
Information about the Define Benefit Obligation

Buill - a' pàigheadh	2,495	62.00%	23.7	Active members
Buill - nach eil a-nis a' pàigheadh	899	22.30%	28	Deferred members
Luchd-peinnsein	631	15.70%	11.8	Pensioner members
Iomlan	4,025	100%	22.3	Total

Tha na figearan gu h-àrd airson uallaichean maoinichte a-mhàin agus chan eil iad a' gabhail a-steach uallaichean luchd-peinnsein neo-mhaoinichte. Tha an ùine a mhaireas na h-uallaichean a rèir mar a bha iad nuair a chaidh an luachadh mu dheireadh a dhèanamh le clèireach-urrais air uallaichean an Fhastaiche. The above figures are for funded obligations only and do not include any unfunded pensioner liabilities. The durations are as they stood at the date of the most recent actuarial valuation of the Employer.

Atharraichean ann an Luach Cothromach So-mhaoinean a' Phlana, Uallaichean airson Shochairean Suidhichte agus Fèicheanasan Loma airson na bliadhna a chrìochnaich air 31 Màrt 2017
Change in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2017

	So-mhaoinean Assets £(000s)	Uallaichean Obligations £(000s)	(Fèicheanasan)/ so-mhaoinean loma Net (Liability)/ asset £(000s)	
A' Bhliadhna a chrìochnaich air 31 Màrt 2017				Period ended 31 March 2017
Luach cothromach so-mhaoinean a' phlana	2,413	-	2,413	Fair value of plan assets
Luach làithreach nam fèicheanasan	-	3,140	(3,140)	Present value of liabilities
Luach làithreach nam fèicheanasan neo-mhaoinichte	-	-	-	Present value of unfunded liabilities
Suidheachadh tòiseachaidh air 31 Màrt 2016	2,413	3,140	(727)	Opening position as 31 March 2016
Cosgais na seirbheis				Service cost
- Cosgais làithreach na seirbheis*	-	199	(199)	- Current service cost*
Cosgais iomlan na seirbheis	-	199	(199)	Total service cost
Riadh lom				Net interest
- Teachd-a-steach bho riadh air so-mhaoinean a' phlana	87	-	87	- Interest income on plan assets
- Cosgaisean rèidh air uallaichean airson shochoirean suidhichte	-	114	(114)	- Interest cost on defined benefit obligation
Riadh lom iomlan	87	114	(27)	Total net interest
Cosgais iomlan nan sochoirean suidhichte, aithnichte sa chothromachadh, prothaid no (call)	87	313	(226)	Total defined benefit cost recognised in the profit or (loss)

Sruthan airgid				Cashflows
- Suimeannan pàighte le com-pàirtichean a' phlana	54	54	-	- Plan participants' contributions
- Suimeannan pàighte leis an fhastaiche	148	-	148	- Employer contributions
- Sochairean pàighte	(32)	(32)	-	- Benefits paid
Suidheachadh crìochnachaidh ris a bheil dùil	2,670	3,475	(805)	Expected closing position
Ath-thomhasan				Re-measurements
- Na beachdan ionmhasail air atharrachadh	-	1,082	(1,082)	- Change in financial assumptions
- Eòlas eile	-		-	- Other experience
- Toradh bho sho-mhaoinean às aonais shuimeannan bho riadh lom	408	-	408	- Return on assets excluding amounts included in net interest
Ath-thomhasan iomlan aithnichte ann an Teachd-a-steach Iomlan Eile (OCI)	408	1,082	(674)	Total re-measurements recognised in Other Comprehensive Income (OCI)
Luach cothromach so-mhaoinean a' phlana	3,078	-	3,078	Fair value of plan assets
Luach làithreach nam fèicheanasan maoinichte	-	4,557	(4,557)	Present value of funded liabilities
Suidheachadh crìochnachaidh air 31 Màrt 2017	3,078	4,557	(1,479)	Closing position as at 31 March 2017

* Mar phàirt de chosgais làithreach na seirbheis tha riarachadh ann airson cosgaisean rianachd luach 0.6% den chlàr-phàighidh.

Tha an Clèireach-urrais dìreach air aon bhliadhna de thoraidhean a bh' ann roimhe a shealltainn, ma tha tuilleadh fiosrachaidh a dhith oirbh faicibh aithisgean bho bhliadhnaichean a chaidh seachad.

* The current service cost includes an allowance for administration expenses of 0.6% of payroll
The Actuary has only shown a one year history of results and if further information is required please see the previous years' reports.

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So-mhaoinean

Luach cothromach so-mhaoinean a' phlana

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

Far nach robh mineachadh a rèir IAS19 air so-mhaoinean ri fhaotainn aig deireadh na bliadhna seo, tha sinn air am mineachadh IAS19 mu dheireadh a chaidh a chleachdadh ron sin a chleachdadh airson nan so-mhaoinean sin.

Gheibhear na mineachaidhean a rinneadh sa bhliadhna ron seo air so-mhaoinean ann an Aithisg IAS19 an Fhastaiche sa bhliadhna chunntasachd ron seo (ma tha iad rim faotainn).

Assets

Fair value of plan assets

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

Where an IAS19 asset split was not available at the year end, we have used the nearest IAS 19 asset split prior to this date.

The previous period's asset split can be found in the Employer's IAS 19 report for the previous accounting period (where available)

A' bhliadhna a chrìochnaich 31/03/2018 Period ended 31/03/2018					A' bhliadhna a chrìochnaich 31/03/2017 Period ended 31/03/2017					Asset Category
Seòrsa So-mhaoine	Prisean ainmichte ann am margaidhean gnìomhach Quoted Prices in Active Markets £(000s)	Prisean nach eil ainmichte ann am margaidhean gnìomhach Prices not quoted in Active markets £(000s)	Iomlan Total £(000s)	%	Prisean ainmichte ann am margaidhean gnìomhach Quoted Prices in Active Markets £(000s)	Prisean nach eil ainmichte ann am margaidhean gnìomhach Prices not quoted in Active markets £(000s)	Iomlan Total £(000s)	%		
Seilbh ann an Earrannan::										Equity Securities:
Luchd-cleachdaidh	350.6	0.0	350.6	11%	330.1	0	330.1	11%		Consumer
Companaidhean Déanaimh	384.4	0.0	384.4	12%	361.9	0	361.9	12%		
Cumhachd is Goireasan	120.3	0.0	120.3	4%	113.3	0	113.3	4%		Energy and Utilities
Institiudan Ionmhasail	317.9	0.0	317.9	10%	299.3	0	299.3	10%		Financial Institutions
Slàinte is Cùram	94.4	0.0	94.4	3%	88.9	0	88.9	3%		Health and Care
Teicneòlas Fiosrachaidh	249.3	0.0	249.3	8%	234.7	0	234.7	8%		Information Technology
Eile	11.3	0.0	11.3	0%	10.7	0	10.7	0%		Other
Seilbh ann am Fiachan:										Debt Securities:
Bannan Corporra (ire seilbhe)	0.0	0.0	0.0	0%	0	0	0	0%		Corporate Bonds (investment grade)

Bannan Corporra (nach eil aig ire seilbhe)	0.0	0.0	0.0	0%	0	0	0	0%	Corporate Bonds (non-investment grade)
Riaghaltas na RA	158.6	0.0	158.6	5%	149.3	0	149.3	5%	UK Government
Eile	0.0	0.0	0.0	0%	0	0	0	0%	Other
Earrannan Priobhaideach:									Private Equity:
Uile	0.0	152.3	152.3	5%	0	143.4	143.4	5%	All
Toglaichean/ Talamh:									Real Estate:
Fo sheilbh san RA	0.0	361.9	361.9	11%	0	340.7	340.7	11%	UK Property
Fo sheilbh thall-thairis	0.0	8.2	8.2	0%	0	7.8	7.8	0%	Overseas Property
Maoinean seilbhe is urrasan aonaichte:									Investment funds and unit trusts:
Earrainnean	585.9	0.0	585.9	18%	551.7	0	551.7	18%	Equities
Bannan	402.0	0.0	402.0	12%	378.5	0	378.5	12%	Bonds
Maoinean 'Hedge'	0.0	0.0	0.0	0%	0	0	0	0%	Hedge Funds
Bathar/seirbheisean	0.0	0.0	0.0	0%	0	0	0	0%	Commodities
Bun-structar	0.0	0.0	0.0	0%	0	0	0	0%	Infrastructure
Eile	0.0	0.0	0.0	0%	0	0	0	0%	Other
Fo-sheilbh:									Derivatives:
Atmhorachd	0.0	0.0	0.0	0%	0	0	0	0%	Inflation
Ìre Rèidh	0.0	0.0	0.0	0%	0	0	0	0%	Interest rate
Iomlaid sruthan-airgid bho dhùthchannan eile	-	0.0	0.0	0%	-	0	0	0%	Foreign exchange
Eile	0.0	0.0	0.0	0%	0	0	0	0%	Other
Airgead is suimeannan co-ionann ri airgead:									Cash and cash equivalents:
Uile	71.9	0.0	71.9	2%	67.7	0	67.7	2%	All
Iomlan	2,747	522	3,269	100%	2,586	492	3,078	100%	Totals

Thathar a' sealltainn nan diofar sho-mhaoinean a rèir luach an airgid chun £100 as fhaisge. Chaidh taisbeanadh nas mionaidiche mar sin a dhèanamh air na figearan air sàillibh nach biodh luach nan suimeannan chun a' £1,000 as fhaisge co-ionann ris an luach iomlan air sàillibh na thachras nuair a thathar a' sealltainn àireamhan cruinn. Cuimhnichibh gum faodadh diofar a bhith ann fhathast eadar luach nan suimeannan fa leth agus luach iomlan nan so-mhaoinean air sàillibh nan àireamhan cruinn, ach cha bhì ann ach eadar-dhealachadh beag. Gus a bhith soilleir, chan eil seo a' toirt buaidh air figearan eile san aithisg.

The breakdown of assets in monetary terms in the table have been shown to the nearest £100. The additional precision in the presentation of the figures has been included because the sum of the values rounded to the nearest £1,000 will not equal the total values due to rounding. Please note that there may still be a rounding difference between the total and the sum of the breakdown values but this difference will be small. For the avoidance of doubt this does not impact any of the other figures in the report.

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Ro-mheasadh air cosgais nan sochairean
suidhichte airson na h-ùine gu 31 Màrt
2019

Projected defined benefit cost for the
period to 31 March 2019

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 2019

Analysis of projected amount to be charged to
profit or loss for the period to 31 March 2019

An Ùine a Chrìochnaicheas air 31 Màrt 2019	So-mhaoinean Assets £(000s)	Uallaichean Obligations £(000s)	(Fèicheanasan)/ so-mhaoinean loma Net (liability)/ asset £(000s)	(Fèicheanasan)/ so-mhaoinean loma mar % de thuarastalan Net (liability)/ asset % of pay	Period Ended 31 March 2019
Cosgais làithreach na seirbheis*	-	295	(295)	-38.10%	Current service cost*
Cosgais iomlan na seirbheis	-	295	(295)	-38.10%	Total service costs
Teachd-a-steach bho riadh air so- mhaoinean a' phlana	90	-	90	11.60%	Interest income on plan assets
Riadh air uallaichean airson shochoirean suidhichte	-	113	(113)	-14.60%	Interest on defined benefit obligation
Cosgais Lom Iomlan airson Riadh	90	113	(23)	-3.00%	Total Net Interest Cost
An t-sùim iomlan airson Prothaid is Call	90	408	(328)	-41.10%	Total included in Profit and Loss

Tha an luach ionmhasail stèidhichte air clàr-
pàighidh luach £773,000 ris a bheilear an dùil.

The monetary value is based on a projected payroll
of £773,000.

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
2017) no aig àm sam bith eile ma thèid iarraidh orra
a dhèanamh le 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 2017) or at any
other time as instructed to do so by the Highland
Council.

Tha na suimeannan a tha rim pàigheadh thairis air an ùine gu 31 Màrt 2021 air an sealltainn san teisteanas airson Reataichean is Atharraichean. Airson tuilleadh fiosrachaidh mun dòigh-obrach gus na suimeannan a phàigheas am Fastaiche a stèidheachadh, thoiribh suil air an aithisg luachaidh bhon chlàireach-urrais airson 2017.

Tha an Clèireach-urrais air tuairmse a dhèanamh air na suimeannan a phàigheas am Fastaiche airson na h-ùine gu 31 Màrt 2019, sin mu £151,000.

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

- tachartasan susbainteach sam bith, leithid daoine a' fàgail an sgeama, rèiteachaidhean no ma stadas am Fastaiche a bhith a' 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 maoin eachaidh iomlan sam bith a chaidh a dhèanamh às leth an Fhastaidhe.

Faodar an t-sùim airgid airson cosgais na seirbheis a thathar air a ro-mheasadh, airson na h-ùine gu 31 Màrt 2019, atharrachadh gus ealla a ghabhail ris an dearbh chlàr-pàighidh air an gabh peinnseanan a chosnadh airson na h-ùine.

The contributions payable over the period to 31 March 2021 are set out in the Rate and Adjustments certificate. For further details on the approach adopted to set contribution rates for the Employer, please refer to the 2017 actuarial valuation report.

The Actuary has estimated the Employer's contributions for the period to 31 March 2019 will be approximately £151,000.

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

- 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.

The monetary amount of the projected service cost for the period to 31 March 2019 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:

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:

Atharrachadh sa bheachd air 31 Màrt 2018:	Tuairmse air an uiread (%) a thèid Fèicheanasan an Fhastaike an àird Approximate % increase to Employer Liability (£000)	Tuairmse air a' chosgais a thaobh airgid Approximate monetary amount (£000)	Change in assumption at 31 March 2018:
Lùghdachadh 0.5% san Dearbh Reata Lasachaidh	12%	487	0.5% decrease in Real Discount Rate
Àrdachadh 0.5% san Reata Àrdachaidh airson Thuarastalan	2%	85	0.5% increase in the Salary increase Rate
Àrdachadh 0.5% san Reata Àrdachaidh airson Pheinnseanan	10%	395	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 2018, 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.

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 2018 on varying bases. The approach taken is consistent with that adopted to derive the IAS 19 figures provided in this report.

'S e am prìomh bheachd deamografach a chaidh a ghabhail am beachd a thaobh cho fad 's a bhios daoine beò (dè cho fad 's a thathar an dùil a bhios na buill sa chumantas beò). A thaobh buaidh atharrachadh sam bith a dh'fhaodadh a bhith ann, tha an Clèireach-urrais a' dèanamh tuairmse nam biodh buill sa chumantas beò bliadhna nas fhaide gun tigeadh àrdachadh de mu 3-5% air Uallaichean an Fhastaike airson Sochairean Suidhichte. Nuair a thig e gu dè a' chosgais dha-rìribh a bhiodh ann 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 gu h-àraidh a' buntainn ri daoine nas òige no daoine nas sine).

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

Chaidh leantainn ris na h-aon mhodhan-obrach, ann a bhith a' dèanamh mion-sgrùdadh air buaidh atharraichean sna prìomh bheachdan a chaidh a ghabhail, agus a chaidh a chleachdadh an-uiridh.

The principal demographic assumption is the longevity assumption (i.e. member life expectancy). For sensitivity purposes, the Actuary estimates that a one year increase in life expectancy would approximately increase the Employer's Defined Benefit Obligation by around 3-5%. 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.

The approach taken in preparing the sensitivity analysis shown is consistent with that adopted in the previous year.

12. Suimeannan Pàighte no Aontaichte luach £1,000 no nas motha
Payments and Approvals £1,000 and Greater

Ball a' Bhùird / Ball den Sgioba Stiùiridh Bòrd Member/ Senior Management Team Member	Buidheann/ Neach Fa Leth Organisation /Individual	An Ceangal Nature of Connection	An t-sùim a chaidh a phàigheadh Payment Amount £	An t-sùim a chaidh a ghealltainn Commitment Amount £	Adhbhar na Suime a chaidh a Phàigheadh Purpose of Payment	Adhbhar na Suime a chaidh a Aontachadh Purpose of Approval
Ailean Dòmhnallach Allan MacDonald	Neach teaghlaich Family member	Neach teaghlaich: earrainnean de 16% de Purple TV Ltd. Tha neach- teaghlaich a' trèanadh airson a bhith na tidsear mar oileanach aig Colaiste a' Chaisteil agus tha iad a' faighinn Taic do dh' Oileanaich Teagaisg. Family member: 16% share in Purple TV Ltd. Family member undergoing teacher training, registered as student with Lews Castle College and receiving Student Teacher Support funding.	2,000 2000		GLAIF – GIFT (Cùrsa Bogaidh Gàidhlig do Luchd- teagaisg) Mar thaic do thréanadh airson tidsearan Gàidhlig GLAIF – GIFT (Gaelic Immersion For Teachers) To support Gaelic teacher training	
Ailean Caimbeul Allan Campbell	An Comunn Gàidhealach An Comunn Gàidhealach	Ceann-suidhe (Gun tuarastal) President (Non-salaried)	100,000 13,840 100,000 13,840	100,000 100,000	Am Mòd Nàiseanta Rioghail Pròiseactan NGAS The Royal National Mòd NGAS Projects	Am Mòd Nàiseanta Rioghail The Royal National Mòd

Màiri T NicAonghais Mary T MacInnes	Ceòlas Uibhist Earranta Ceòlas Uibhist Ltd	Stiùiriche agus Cathraiche (Gun tuarastal) Director and Chairperson (Non-Salaried)	26,500 4,000 26,500 4,000		Pròiseactan a gheibh maoineachadh Colmcille (Com- pàirteachas le Éirinn) Funded Projects Colmcille (Irish Partnership)	
Màiri Anna NicUalraig Mary Ann Kennedy	Watercolour Music Ltd. Watercolour Music Ltd.	Co-stiùiriche Co-director		2,000 2,000		Manainn Manainn

13. Geallaidhean a thaobh Teachd-a-steach

Chithear gu h-ìosal geallaidhean a thaobh thabhartasan aig deireadh na bliadhna, 's iad sin tabhartasan a chaidh aontachadh ro 31 Màrt 2018 ach nach tèid a phàigheadh gu às dèidh sin:

13. Revenue Commitments

Grants commitments at the year end, comprising grants which had been approved prior to 31 March 2018 but were not payable until after that date, were due as follows:

	2018 (£000)	2017 (£000)	
Taobh a-staigh bliadhna	609,732	1,994,600	Within one year
Taobh a-staigh eadar dà is còig bliadhna	117,372	108,445	Within two to five years
Às dèidh còig bliadhna	-	-	After five years
	727,104	2,103,045	

14. Ionnsramaidean Ionmhasail

Feumaidh Bòrd na Gàidhlig a' bhuidhean fhoillseachadh a bh' aig ionnsramaidean ionmhasail air cùisean sa bhliadhna a thaobh a bhith ag adhbharachadh no ag atharrachadh nan cunnartan a bha ron bhuidhinn nuair a bha sinn ri ar n-obair. Ri linn an t-seòrsa obrach againn agus an dòigh sa bheilear a' maoinachadh Bhòrd na Gàidhlig, chan eil an aon ìre de chunnart ionmhasail ann do Bhòrd na Gàidhlig agus a tha do bhuidhnean gnothachais.

14. Financial instruments

Bord 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.

An cunnart gum bi gainnead airgid ann

Tha Ministearan na h-Alba a' sònrachadh sùim sa bhuidseat aca gach bliadhna ionmhasail mu choinneamh a' mhaoineachaidh a bhios a dhìth air Bòrd na Gàidhlig air adhbharan teachd-a-steach agus calpa. Chan fhaodar maoinachadh no maoinachadh 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 cha deach sùim a chosg no a làimhseachadh a bha ann an ruith-airgid dùthcha eile.

Cunnart a thaobh na h-ìre rèidh

Chan eil cead aig Bòrd na Gàidhlig iasadan a thoirt a-mach agus bithear a' cumail mhaoinean a tha a chòrr ann an cunntasan làitheil aig Banca Rìoghail 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 nan suimeannan a chithear airson Malairt is nithean eile a gheibhear (Nota 8) agus Airgead is suimeannan co-ionann ri airgead (Nota 9) agus Malairt is nithean eile a phàighear (Nota 10).

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 no transaction conducted which was denominated in a foreign currency.

Interest-rate risk

Bòrd na Gàidhlig has no power to borrow and all surplus funds are held in the current accounts at the Royal 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 Trade and other receivables (Note 8), Cash and cash equivalents (Note 9) and Trade and other payables (Note 10).

15 Tachartasan às dèidh na Duilleige Cothromachaidh

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

16 Fèicheanasan a dh'fhaodadh a bhith ann

Cha robh gin a dh'fèicheanasan a dh'fhaodadh èirigh.

17 Buidhnean Co-cheangailte

'S e buidheann phoblach neo-roinneil a th' ann am Bòrd na Gàidhlig le taic maoinachaidh bhon Bhuidheann-stiùiridh airson Ionnsachaidh aig Riaghaltas na h-Alba. Tha a' Bhuidheann-stiùiridh air a meas mar bhuidhinn cho-cheangailte. Tron bhliadhna tha grunn ghluasadan airgid susbainteach air a bhith ann eadar am Bòrd agus a' Bhuidheann-stiùiridh. A bharrachd air sin, tha grunn ghluasadan airgid air a bhith ann eadar Bòrd na Gàidhlig agus roinnean eile den Riaghaltas, buidhnean àrd-riaghaltais, ùghdarrasan ionadail agus buidhnean poblach neo-roinneil eile aig an Riaghaltas. Rè na bliadhna, chan eil gluasad airgid susbainteach air a bhith ann eadar Ball sam bith den Bhòrd agus Bòrd na Gàidhlig. Tha Nota 12 de na cunntasan seo a' toirt seachad sealladh mionaideach air suimeannan a chaidh a phàigheadh agus aontachadh luach £1,000 no nas motha anns a' bhliadhna ionmhais eadar Bòrd na Gàidhlig agus buidhnean far a bheil ceangal ann ri Buill a' Bhùird.

15 Post Balance Sheet Events

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

16 Contingent Liabilities

There are no contingent liabilities.

17 Related Parties

Bòrd na Gàidhlig is a non-departmental public body sponsored by the Scottish Government Learning Directorate. The Directorate is regarded as a related party. During the year Bòrd na Gàidhlig has had a number of material transactions with the Directorate. In addition, Bòrd na Gàidhlig has had a number of transactions with other government departments, central government bodies, local authorities and other non-departmental government public bodies. During the year no Bòrd Member members have undertaken any material transactions with Bòrd na Gàidhlig. Note 12 to these accounts gives details of payments and approvals £1,000 and greater made during the financial year between Bòrd na Gàidhlig and organisations where Bòrd Members have a connection.

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 prionnsapalan cunntasachd agus riathanasan foillseachaidh a gheibhear ann an Leabhran an Riaghaltais airson Aithrisean Ionmhasail (FReM) a tha an gnìomh sa bhliadhna don deach an aithris air na cunntasan ullachadh.
3. Thèid na cunntasan ullachadh gus sealladh fìor is cothromach a thoirt air teachd-a-steach, caiteachas agus sruthan airgid airson na bliadhna ionmhais, agus air an t-suidheachadh aig deireadh na bliadhna ionmhais.
4. Thèid an stiùireadh seo a nochdadh mar eàrr-ràdh san aithris air na cunntasan. Tha an stiùireadh a thugadh seachad air 31 Màrt 2006 a-nis air a chùl-ghairm.



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

11 Dàmhair 2007

DIRECTION BY THE SCOTTISH MINISTERS

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



Signed by the authority of the Scottish Ministers

11 October 2007



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