



**2015
2016**

AITHISG BHLIADHNAIL **ANNUAL REPORT**

'A' Fàs na Gàidhlig'

CLÀR-INNSE

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AITHISG CHOILEANAIDH PERFORMANCE REPORT

SEALLADH FARSAING

Tha Bòrd na Gàidhlig a' foillseachadh na h-Aithisge Bliadhnail agus nan Cunntasan againn airson na bliadhna 1 Giblean 2015 gu 31 Màrt 2016. 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 dh'Achd na Gàidhlig (Alba) 2005.

OVERVIEW

Bòrd na Gàidhlig presents its Annual Report and Accounts for the year from 1 April 2015 to 31 March 2016. 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.





Ailean Dòmhnallach
Cathraiche

Allan MacDonald
Chair

AITHISG A' CHATHRAICHE

Tha e a' toirt toileachas mòr dhomh Aithisg Bhliadhnail is Cunntasan Bhòrd na Gàidhlig a chur mur coinneimh airson na bliadhna ionmhais 2015-16.

Tha an 12 mìos a dh'fhalbh air a bhith dùbhlach don bhuidheann aig amannan, ri linn mar a tha an suidheachadh doirbh a thaobh ionmhais air leantainn san Roinn Phoblaich, ri linn atharraichean san sgioba obrach aig àrd-ìre agus air sàillibh mar a tha barrachd is barrachd feum air luchd-obrach agus ionmhas a' Bhùird gus raon farsaing de dhleastanasan a choileanadh agus gus cànan agus cultar na Gàidhlig a ghleidheadh air stèidh thèarainte ann an Alba. A dh'aindeoin sin, chùim am Bòrd Stiùiridh agus an luchd-obrach orra a' toirt amasan is targaidean a' Phlana Cànan Nàiseanta Ghàidhlig gu buil gu soirbheachail. Cha ruigeamaid air na cinn-uidhe againn mura b' e an taic thar-phartaidh a tha sinn fhathast a' faighinn bho Phàrlamaid na h-Alba, agus an taic a gheibh sinn bho Riaghaltas na h-Alba, ar Roinn Mhaoinneachaidh, agus na h-iomadh buidheann chom-pàirteach a tha libhrigeadh ar n-amasan sa choimhearsnachd.

Bu mhath leinn gu sònraichte taing a thoirt do Angela Constance, Rùnaire a' Chaibineit airson Foghlaim is Ionnsachadh Fad-beatha, airson a cuid taice agus don Dr Alasdair Allan leis an robh sinn ag obair gu dlùth fad na bliadhna agus e na Mhinistear airson Ionnsachaidh, Saidheans agus Cànanan na h-Alba, gu h-àraidh nuair a bha Achd an Fhoghlaim (Alba) 2016 a' dol tron Phàrlamaid. Nuair a thèid a shealltainn gu bheil iarrtas reusanta ann, tha làn-chòir aig clann bho air feadh Alba a-nis air foghlam tron Ghàidhlig sa bhun-sgoil. Nì sin cinnteach gun dèilig Comhairlean ri tagraidhean bho phàrantan airson foghlam Gàidhlig ann an dòigh cheart agus chunbhalach taobh a-staigh frèam nàiseanta. Tha

CHAIRMAN'S REPORT

It gives me great pleasure to present you with Bòrd na Gàidhlig's Annual Report and Accounts for the financial year of 2015-16.

The past 12 months have signified a challenging year for the organisation, in terms of continued financial restraints in the Public Sector, staffing changes at senior level and the ever increasing demand on the Bòrd's resources to deliver across a wide range of responsibilities and further develop a sustainable Gaelic language and culture in Scotland. Nevertheless the Board and its staff have continued to deliver effectively on the ambitions and targets of the current National Gaelic Language Plan. We could not achieve our goal if it were not for the continued cross party support of the Scottish Parliament, the Scottish Government, our Sponsor Department, and the many partner organisations who deliver for us within the community.

In particular we have to thank Angela Constance for her support as Cabinet Secretary for Education and Lifelong Learning, and Dr Alasdair Allan with whom we worked closely throughout the year as Minister of Learning, Science and Scotland's languages, particularly during the passing of the Education (Scotland) Act 2016. Where reasonable demand can be shown to exist, there is now an entitlement across Scotland for Gaelic-medium primary education which will ensure that Councils treat the aspirations of parents for Gaelic education seriously and consistently whilst working within a national framework. The Bòrd also welcomes new enhanced powers in the Act which require

am Bòrd cuideachd a' cur fàilte air cumhachdan a bharrachd san Achd a dh'fhàgas dleastanas oirnn Stiùireadh Reachdail airson Foghlam Gàidhlig ullachadh agus sùil a chumail air coileanadh an Stiùiridh sin. Seo a' chiad Achd le cumhachan a bhuineas gu sònraichte ris a' Ghàidhlig bho chaidh Achd na Gàidhlig (Alba) 2005 a thoirt a-steach, agus mar sin tha e glè chudromach do mar a tha foghlam na Gàidhlig a' dol a thighinn air adhart agus i a' toirt taic do phàrantan a tha cur luach san iomadh buannachd a gheibh clann a tha dà-chànanach agus ioma-chànanach.

Tha dleastanasan reachdail a bharrachd air a' Bhòrd a-nis fo Achd nan Daoine Òga (Alba) 2014, far a bheil dùil ann gun ullaich sinn agus gun cuir sinn plana-gnìomh an sàs gus cuideachadh le bhith dealbh Plana airson a bhith nar Pàrant Poblach, plana a bhios a rèir an reachdais agus na tha air iarraidh ann. Chaidh Buill a' Bhùird agus luchd-obrach gu seisean trànaidh leth-latha gus dèanamh cinnteach gun robh eòlas ceart aig muinntir a' Bhùird aig gach ìre air na tha an reachdas a' sùileachadh.

Tha e air a bhith na phrìomhachas ann an obair a' Bhùird, agus san obair gus am Plana Cànan Nàiseanta Gàidhlig a thoirt gu buil, gun tèid Gàidhlig dhùthchasach le gnàthasan-cainnte nàdarra a bhrosnachadh agus gun tèid co-òrdanachadh a dhèanamh air mar a thèid briathrachas ùr a chruthachadh. Le taic-airgid bhon Bhòrd, chaidh buidheann-obrach a chur air chois, *Buidheann Stiùiridh Corpais* (BSC), le com-pàirteachas de bhuidhnean a tha an sàs ann an leasachadh, foghlam and craoladh na Gàidhlig. Bheir a' bhuidheann sin comhairle seachad agus taic don obair gus dà ghoireas air-loidhne ùr a chruthachadh a chuireas ri brìgh is beairteas a' chànan. Thathar a' cruthachadh goireas gràmair, stèidhichte air na dòighean gnàthach sam bi Gàidheil a' bruidhinn is a' sgrìobhadh agus thèid dòighean-obrach soilleir a stèidheachadh gus am briathrachas ùr aontachadh agus a sgaoileadh. Chaidh na prìomhachasan seo a chomharrachadh le muinntir na Gàidhlig ann an rannsachadh a chaidh a dhèanamh o chionn ghoirid do Bhòrd na Gàidhlig. Sheall an rannsachadh gu soilleir gun robh daoine a' miannachadh gum biodh daoine aig an robh Gàidhlig mar chiad chànan aig teis-meadhan na h-obrach gus an cànan a thoirt air adhart.

Sa bhliadhna a dh'fhalbh bha sinn, sa chiad àite, fada an comain Dualchas Nàdair na h-Alba a thug dhuinn Stiùiriche nan Seirbheisean Corporra aca Joe Moore gun mòran rabhaidh dhaibh; chaidh Joe na Ceannard is na Oifigear Cunntachail Eadar-amail don Bhòrd às dèidh do dh'Iain Caimbeul a

us to produce and monitor Statutory Guidance on Gaelic Education. This is the first legislation which contains provisions that directly focus on Gaelic since the Gaelic (Scotland) Act 2005 and therefore it is critical to the future of Gaelic education by supporting parents who value the many benefits which flow to bi-lingual or multi-lingual children.

The Bòrd now also has additional statutory obligations through the Young People (Scotland) Act 2014 in which we are expected to produce and maintain an action plan to assist in the development of a Corporate Parenting Plan which is both in line with legislation and compliance. Board Members and staff undertook a half-day training session to make sure all areas of the Bòrd are well briefed on the legislation.

The promotion of natural, idiomatic Gaelic and co-ordination of the development of new terminology in the language have been given a high priority in the work of the Bòrd in the delivery of its current National Plan for Gàidhlig. With financial support from the Bòrd, a working party, *Buidheann Stiùiridh Corpais* (BSC), has been set up by a consortium of organisations involved in Gaelic development, education and broadcasting. It will provide advice and support in the development of two new on-line resources to bolster the richness of the language. A reference grammar is being developed, based on the vernacular usage of traditional Gaelic speakers and a clear mechanism will be produced for establishing and disseminating new terminology. These priorities were identified by the Gaelic community in recent research carried out for Bòrd na Gàidhlig. The research clearly highlighted the desire that first language Gaelic speakers be an integral part of the language development agenda.

During the year we were indebted first of all to Scottish Natural Heritage who released their Director of Corporate Services Joe Moore on short notice to act on an interim basis as Ceannard (CEO) and Accountable Officer following the departure of Iain Campbell for personal reasons in June. Our

dhreuchd fhàgail air adhbharan pearsanta san Ògmhios. Tha sinna a' toirt taing mhòris dhùrachdach do Joe agus do Bhrus Robasdan, a chleachd a bhith na Stiùiriche airson Foghlaim, Cultair is Spòrs aig Comhairle na Gàidhealtachd agus Comhairle Obar Dheathain, a chaidh na Cheannard Eadar-amail san Fhaoilleach 2016. Fhuair Joe agus Brus taic fheumail agus bhuadhach bho Niall Greumach, an Stiùiriche Ionmhais aig MG ALBA, a thug taic is comhairle dhuinn rè ùine. Bu mhath leinn ar taing a thoirt don dithis aca airson a bhith cho taiceil don bhuidhinn aig àm dùbhlach.

Gus dèanamh cinnteach gum biodh riaghladh èifeachdach aig a' bhuidhinn, chuir sinn fàilte air còignear Bhall ùra air a' Bhòrd Stiùiridh aig toiseach a' Mhàirt: Màiri NicAonghais, Joy Dunlop, Johan Nic a' Ghobhainn, Jim Whannel agus Dòmhnall MacSuain. Às dèidh dhaibh trèanadh inntrigidh fhaighinn, tha na Buill ùra a' cur mu thràth ri obair a' Bhùird, agus tha sinn a' coimhead air adhart ri bhith ag obair còmhla riutha, gu h-àraidh san obair gus Plana Cànain Nàiseanta Gàidhlig ùr ullachadh a bhios a' stiùireadh na nì sinn sna bliadhnaichean 2017-22.

Bu mhath leam cothrom a ghabhail taing a thoirt do June Ghreumach airson cho dìcheallach agus proifeiseanta 's a tha i air a bhith agus i na Ball den Bhòrd san dà bhliadhna a dh'fhalbh. Chodhùin June a dreuchd mar Bhall a leigeil dhith san Dùbhlachd air sàillibh na h-obrach a bh' aice ri dhèanamh gus trèanadh airson a bhith na tidsear fiosaig tron Ghàidhlig. Tha Colla Dòmhnallach, a tha air obair fheumail a dhèanamh na Bhall airson ceithir bliadhna agus a tha air a bhith na Chathraiche air a' Chomataidh Sgrùdaidh, air a dhreuchd a leigeil dheth san Ògmhios 2016, agus uallaichean proifeiseanta ùra a' tighinn a' fàgail airson na dhreuchd cuideachd. Tha sinn a' guidhe gach soirbheas do Cholla agus June sna bliadhnaichean air toiseach.

Dh'fhoillsich am Bòrd an naidheachd sa Mhàrt gum biodh Shona NicIlinnein a' tòiseachadh mar Cheannard ùr aig a' bhuidhinn. Bha Shona na Stiùiriche Leasachadh Buidhne is Gnothachais aig a' Cholaiste Ghàidhlig, Sabhal Mòr Ostaig, san Eilean Sgitheanach, ach tha eòlas aice cuideachd air a bhith leasachadh ghnòthachasan fad fichead bliadhna air a' Ghàidhealtachd agus sna h-Eileanan agus tha eòlas domhain aice air obair na Roinne Poblach, a' gabhail a-steach riaghladh, planadh ro-innleachdail agus obair leasachaidh ann an coimhearsnachdan.

Gus muinntir na h-Alba air fad a bhrosnachadh gu bhith gabhail sealbh air a' Phlana Cànain Nàiseanta Ghàidhlig ùr dhaibh fhèin, chuir am Bòrd seiminear

sincere thanks and appreciation must go to Joe and also to Bruce Robertson, former Director of Education, Culture and Sport at both Highland and Aberdeenshire Councils, who ably took over the mantle from Joe in January 2016. Both Joe and Bruce were ably and effectively supported on a short-term consultancy basis by Neil Graham, Director of Finance at MG ALBA, to both of whom we must express our appreciation for engaging so wholeheartedly in support of our organisation at a challenging time.

In the interests of effective governance we welcomed five new Board Members to the Bòrd at the beginning of March: Mary MacInnes, Joy Dunlop, Johan Smith, James Whannel and Donald MacSween. Following formal induction training, the new Members are already making an effective contribution to the work of the Bòrd, and we look forward to working closely with them particularly in the development of a new National Gaelic Language Plan which will direct our work during the years of 2017-22.

I would also like to take this opportunity to thank June Graham for her commitment and professionalism as a Board Member over the last 2 years. June decided to step down as a Member in December due to the demands of her commitment to train as a physics teacher working through the medium of Gaelic. Coll MacDonald who has served the Board for 4 years as both a valued member and as Chairman of our Audit Committee, stood down in June 2016 as he similarly undertakes new responsibilities in his professional career. We wish both Coll and June well for the future.

In March the Bòrd also announced and welcomed the appointment of Shona MacLennan as the new Ceannard of the organisation. Shona was the Director of Business and Organisational Development at the Gaelic College, Sabhal Mòr Ostaig, on Skye, but brought with her 20 years of background in developing businesses within the Highlands and Islands and a wealth of experience in the Public Sector including governance, strategic planning and community development and growth.

To encourage a sense of ownership of the new National Gaelic Language Plan amongst all Scots, the Bòrd in March hosted a successful national

nàiseanta air dòigh sa Mhàrt ann an Dùn Èideann a bha gu math soirbheachail agus bha cha mhòr 170 neach an làthair bho chaochladh bhuidhnean is àiteachan, eadar coimhearsnachdan dùthchail is buidhnean nàiseanta. Chùm iad deasbadan air agus mhol iad na raointean air am bu chòir coimhead agus air am bu chòir prìomhachas a bhith san obair gus an ath Phlana Nàiseanta a dhealbh. Tha Oilthigh Dhùn Èideann ag ullachadh sgrùdadh is luachadh air dàta co-cheangailte ris a' Phlana Nàiseanta a th' againn an-dràsta. Nì sinn cinnteach gun cumar làn cho-chomhairleachadh agus gum bi cothroman gu leòr aig a h-uile duine cur ris an obair gus plana ùr a dhealbh ann an 2016.

Mu dheireadh, bu mhath leam taing a thoirt do na Buill eile airson an cuid taice is dealais airson obair a' Bhùird Stiùiridh air feadh na bliadhna, agus don luchd-obrach dhìcheallach uile a tha nochdadh dìoghras mòr do dh'adhartachadh a' chànain agus a tha làn airidh air moladh. Bidh structar ùr againn airson Comataidhean a' Bhùird Stiùiridh sa bhliadhna romhainn, agus, còmhla ris an sgioba stiùiridh ùr againn, tha e a' ciallachadh gum bi feallsanachd obrach ùr is làidir againn – agus 's e a tha fa-near dhuinn, sàr mhodhan-obrach a chur an sàs, leasachadh leantainneach a chur air adhart agus luach an airgid fhaighinn airson an sporain phoblaich, obair chom-pàirteach a bhrosnachadh, agus suidheachadh na Gàidhlig a dhèanamh tèarainte.

Ailean Dòmhnallach
Cathraiche

symposium in Edinburgh attended by nearly 170 delegates ranging from rural communities to national agencies debating and recommending areas that should be addressed and given priority in the next stage of development for the Gaelic language. Data analysis and evaluation of our existing National Plan is being prepared by Edinburgh University. We will ensure that full consultation and a range of opportunities will be prepared to allow a widespread and inclusive input to help with the drafting of the new plan during 2016.

Finally I would like to thank my fellow Board Members for their unstinting support and enthusiasm for the work of the Bòrd during the year, and to all the dedicated staff whose commitment to language development is as impressive as it is immense. During the year we will embark on a new approach to the Board's committee structure and together with our new executive leadership team, on a dynamic working group culture – all aimed at creating a culture of excellence, continuous improvement and value for public money, a partnership philosophy, and a sustainable future for the Gaelic language.

Allan MacDonald
Chair



Brus Robasdan, OBE
Ceannard Eadar-amail

Bruce Robertson
Interim CEO

LÈIRMHEAS A' CHEANNAIRD

Chunnacas atharraichean is gluasadan aig diofar ìrean ann am Bòrd na Gàidhlig ann an 2015/16. Ghabh mi os làimh an dreuchd Ceannard Eadar-amail Bhòrd na Gàidhlig san Fhaoilleach am-bliadhna às dèidh dhomh a bhith nam Leasaiche Foghlaim Eadar-amail don Bhòrd bhon Lùnastal 2015. Bha aig a' bhuidhinn ri dèiligeadh ri atharraichean agus dùbhlain air feadh na bliadhna, ach tha e a' toirt toileachas dhomh a ràdh gu bheil an t-àm sin air ar cùlaibh a-nis agus gu bheil sinn ann an suidheachadh làidir agus deiseil airson gluasad air adhart. Tha sinn air Buill ùra a chur an dreuchd, tha sinn air structar an sgioba stiùiridh atharrachadh, agus tha sinn a' cur fàilte air Ceannard ùr agus Stiùiriche Foghlaim na Gàidhlig ùr. Tha sinn cuideachd air ar Sgioba Corporra a neartachadh le dreuchd ùr ann, Ceann Roinn an Ionmhais, agus chaidh leasachadh a dhèanamh air ar n-aonad Conaltraidh. Tha luchd-obrach agus Bòrd Stiùiridh na buidhne air a bhith glè thaiceil dhomh san ùine agam còmhla ris a' Bhòrd, agus tha a h-uile neach airidh air moladh airson mar a dh'obraich iad còmhla gus dèanamh cinnteach chan e a-mhàin gun deach ar dleastanasan reachdail a choileanadh, ach cuideachd gun do chùim sinn oirnn a' toirt taic don Ghàidhlig agus do na buidhnean Gàidhlig.

Chuir Bòrd na Gàidhlig fàilte air Achd an Fhoghlaim (Alba) sa Ghiblean 2016 a tha toirt cumhachdan a bharrachd dhuinn tron Stiùireadh Reachdail airson Foghlaim Gàidhlig a bhios air a dhealbh leinn agus bidh sinn cuideachd a' sgrùdadh coileanadh an Stiùiridh sin. Chuir sinn seachad ùine nach bu bheag thairis air a' bhliadhna ag obair còmhla ri Riaghaltas na h-Alba air na pàirtean a tha mun Ghàidhlig san reachdas ùr seo, agus chùim sinn co-chomhairleachadh le farsaingeachd dhaoine air na cumhachan sin. Leanaidh an obair sin bhon Lùnastal 2016 nuair a chumas sinn co-chomhairleachadh foirmeil air an Stiùireadh, mus

CEO's REVIEW

2015/16 has been a transitional year for Bòrd na Gàidhlig. I became interim CEO of Bòrd na Gàidhlig in January of this year following my role as the Bòrd's Interim Head of Education in August 2015. The organisation has faced a year of change and challenge, but I'm pleased to be able to say that the organisation is through this period and is now in a strong position to move forward. We have appointed new Board Members, restructured the leadership team, and will have a new Ceannard and a Director of Gaelic Education. We have also strengthened our Corporate Team with a new post of Head of Finance and an enhanced Communications unit. The staff of the organisation have been extremely supportive to me during this period, as have the Board, and everyone deserves credit for pulling together and ensuring that not only have our statutory requirements been met, but that our support for Gaelic and Gaelic language organisations has continued.

Bòrd na Gàidhlig welcomed the introduction of The Education (Scotland) Act in April 2016 which gives us enhanced powers through the production and monitoring of Statutory Guidance on Gaelic Education. We spent significant time over the year working closely with the Scottish Government on the Gaelic clauses of this new legislation and also consulting widely on the detailed provisions. This will continue from August 2016 when we will hold a formal consultation on the Guidance prior to it being commenced in legislative terms. The Act is a very significant step forward including an entitlement across Scotland for parents to request Gaelic-

tèid a chur an gnìomh mar Stiùireadh Reachdail. 'S e ceum mòr air thoiseach a th' anns an Achd a tha toirt làn-chòir do phàrantan air feadh Alba tagradh a chur a-steach airson foghlam tron Ghàidhlig ma tha iarrtas reusanta ann air a shon. 'S i a' chiad Achd sa bheil cumhachan a bhuineas gu h-àraidh ris a' Ghàidhlig bho chaidh Achd na Gàidhlig (Alba) 2005 a chur an gnìomh, agus mar sin bidh e fìor chudromach do chor na Gàidhlig agus do mar a shoirbhicheas do dh'fhoghlam na Gàidhlig sna bliadhnaichean a tha romhainn.

San ùine air thoiseach, cumaidh am Bòrd air ag obair gu dlùth còmhla ri Ùghdarrasan Ionadail tro mheadhan nam Planaichean Gàidhlig, agus bidh sinn cuideachd ag obair còmhla riutha a dh'aona-ghnothach gus Foghlam Gàidhlig a thoirt air adhart. Tha barrachd is barrachd ùidh ga nochdadh ann am foghlam tron Ghàidhlig air feadh na dùthcha agus tha an àireamh de luchd-ionnsachaidh na Gàidhlig air a dhol an àird. Tha pàrantan a' fàs nas mothachail air na buannachdan a gheibhear bho dà-chànanas agus gu h-àraidh a thaobh cho math 's tha a clann ann am Foghlam tron Ghàidhlig a' soirbheachadh. Chunnacas fàs iongantach sna h-àireamhan aig cuid a Chomhairlean, chun na h-ìre 's gu bheil iad a' fulang cha mhòr air sàillibh an t-soirbheachaidh, leis nach eil rùm gu leòr ann airson nan sgoilearan agus dìth luchd-teagaisg. Tha an Achd ùr a' toirt cothrom dhuinn planadh a dhèanamh airson foghlam Gàidhlig ann an dòigh nas ro-innleachdail, far am faod sinn a bhith ag obair còmhla ri ar luchd-compàirt aig Riaghaltas na h-Alba, na h-Ùghdarrasan Ionadail agus buidhnean phàrant ionadail.

Chùm sinn oirnn a' toirt taic do bhuidhnean thràth-bhliadhnaichean air feadh na dùthcha agus chunnacas àireamh àrd de chloinn a-rithist a' tòiseachadh ann am foghlam tron Ghàidhlig air Prìomh 1. Chosg sinn £95,000 air pròiseactan sònraichte air feadh 39 diofar bhuidhnean. Leis a' ghealladh ann am manifesto an Riaghaltais ùir, a chaidh a thaghadh o chionn ghoirid, gus an uiread de thràth-fhoghlam agus cùram-chloinne a tha ri fhaotainn a dhùblachadh ro 2021, feumaidh sinn dèanamh cinnteach gum bi sinn deiseil gus brath a ghabhail air a' chothrom anabarrach mòr seo airson na Gàidhlig. Bidh seo na phàirt chudromach den Phlana Cànan Nàiseanta Ghàidhlig ùr airson 2017/22, thoradh tha an ìre foghlaim sin deatamach don amas gus àireamh luchd-labhairt na Gàidhlig a ghleidheadh agus a chur an àird.

Sa bhliadhna a dh'fhalbh, tha an àireamh chloinne ann am foghlam bun-sgoile tron Ghàidhlig air a dhol suas 6.3% bho 2,652 gu 2,818; chaidh an àireamh sgoilearan a tha dèanamh co-dhiù aon chlas tron Ghàidhlig san àrd-sgoil suas 1.9% bho 1,181 gu 1,204.

medium education where reasonable demand exists. It is the first legislation to contain provisions that directly focus on Gaelic since the Gaelic (Scotland) Act 2005 and therefore it is critical to the future of the Gaelic language and Gaelic education.

Going forward, the Bòrd will continue to work closely with Local Authorities on the broad Gaelic Planning front, but also especially in the ongoing development of Gaelic Education. We are seeing increased interest in Gaelic-medium education across the country as well as increased numbers of Gaelic learners. Parents are becoming increasingly aware of the benefits of bilingualism and in particular of how well children progress in Gaelic-medium education. Some Councils have seen unprecedented growth to a point where they are almost the victims of their own success in terms of accommodation and staffing. The new Act gives us an opportunity to plan for provision in a more strategic way working closely with our colleagues in the Scottish Government, Local Authorities and local parent groups.

We have continued to directly support early years groups across the country and saw continued high numbers of children entering Gaelic-medium education at Primary 1. We invested £95k into specific projects across 39 different groups. With the recently elected Government's manifesto commitment to double the amount of early education and childcare provision by 2021, we must ensure that we are well positioned to take advantage of this massive opportunity for Gaelic. This will be a key element in the new National Gaelic Language Plan 2017/22, as it is fundamental to the aim of stabilising and growing the numbers of Gaelic speakers.

In the past year the number of children in Gaelic-medium primary education grew overall 6.3% from 2,652 to 2,818; the number doing at least one class of Gaelic-medium secondary education grew by 1.9% from 1,181 to 1,204.

Tha fhios aig Bòrd na Gàidhlig gur e bhith trusadh luchd-teagaisg an dùbhlán as motha a tha romhainn fhathast ann am Foghlam Gàidhlig. Mar sin chùm sinn oirnn a' cur prìomhachas mòr air sin aig ìre ro-innleachdail gus dèanamh cinnteach gun deach oidhirpean gu leòr a dhèanamh gus tidsearan airson foghlam tron Ghàidhlig agus foghlam luchd-ionnsachaidh na Gàidhlig a thrusadh, a ghleidheadh agus gus taic a thoirt dhaibh le bhith leasachadh nan sgilean aca. Bha e gu h-àraidh na adhbhar misneachd a bhith faicinn mar a tha cuid de na ciad sgoilearan a chaidh tro fhoghlam tron Ghàidhlig a-nis a' dol nan tidsearan Gàidhlig iad fhèin.

Chùm sinn oirnn a' dèanamh sanasachd air agus a' cur air adhart nan iomadh cothrom a th' ann airson dreuchdan teagaisg Gàidhlig agus na cùrsaichean a dh'fhaodas oileanaich a dhèanamh. Cuideachd, sa bhliadhna ionmhais seo thug sinn maoineachadh luach £61,000 do 33 oileanaich. Tro Sgeama nan Tabhartasan Foghlaim bha cothrom aig oileanaich air taic suas gu £1,000, agus sin a rèir dè an cùrsa a bha iad a' dèanamh, agus cò bhliadhna air an robh iad, agus bha cothrom aca air taic mu choinneamh cìsean a' chùrsa aca cuideachd ma bha sin a dhìth. Bha sinn cuideachd a' tabhann taic-airgid a bharrachd do dhaoine a bha fàgail obair làn-ùine gus cùrsa teagaisg Gàidhlig a dhèanamh, agus bha fèill mhòr air sin.

Thairis air an dà bhliadhna a dh'fhalbh, tha an àireamh dhaoine a tha toirt a-mach teisteanas mar thidsear Gàidhlig air a dhol suas ri linn nan cothroman a tha sìor dhol an àirde do dhaoine a tha airson obair ann am foghlam Gàidhlig. Feumaidh an t-àrdachadh seo leantainn air ge-tà, oir tha fios againn gu bheil feum gu bhith ann air barrachd is barrachd thidsearan.

Bha e na thoileachas dhomh a bhith an làthair aig fosgladh oifigeil na sgoile Gàidhlig ùire, *Bun-sgoil Ghàidhlig Loch Abar*. Chan e a-mhàin gur e clach-mhìle chudromach eile a tha seo do Chomhairle na Gàidhealtachd sa phrògram aca airson foghlam Gàidhlig, ach tha e gu h-àraidh a' cur ri foghlam Gàidhlig ann an sgìre Loch Abar. Rinn sinn co-dhùnadh ro-innleachdail cuideachd, gus ar n-oifis sa Ghearasdan a ghluasad gu seòmair san sgoil ùir. Tha sinn an dòchas, leis a' ghluasad sin, gun cuir e ris a' cho-obrachadh fìor mhath a tha dol air adhart eadar Bòrd na Gàidhlig agus na seirbheisean foghlaim airson clann aois 0-12 sa ghoinneil seo. Tha e cuideachd na adhbhar gairdeachais dhuinn gu bheil dàrna Sgoil Ghàidhlig gu bhith air a fosgladh ann an Glaschu, Bun-sgoil Ghleann Dail, agus gu bheil Sgoil Ghàidhlig ùr ga togail ann am Port Rìgh.

Knowing that the single biggest challenge for Gaelic Education is teacher recruitment, Bòrd na Gàidhlig has continued to maintain this as an important strategic priority thereby ensuring that adequate attention is given to the recruitment, retention, and support for the development of Gaelic-medium education and Gaelic-learner education teachers. It has been particularly encouraging to see some of the first Gaelic-medium pupils now choosing Gaelic teaching as their vocation.

We have continued to actively promote and market the many opportunities in Gaelic teaching and the courses available to students. Also this year we awarded 33 students with funding of £61,000. This Education Grant scheme offered support of up to £1,000, dependent on the course being undertaken, and the year of study, as well as supporting the cost of course fees if required. We also offered top-up funding to those leaving full-time employment to undertake a Gaelic teaching course which has also proved very popular.

Over the last 2 years the numbers of those qualifying as Gaelic teachers has increased due to the ever increasing opportunities available to those wishing to pursue Gaelic education as a career. This must however continue because we know that demand for teachers will continue to increase.

It was a pleasure to attend the official opening of the new Gaelic school, *Bun-sgoil Ghàidhlig Lochabar*. Not only is this another significant milestone for the Highland Council in their programme for Gaelic education delivery, but in particular for the enhancement of Gaelic education in the Lochaber area. We also took the strategic decision to re-locate our Fort William office to an office space within the new school. We hope that this move will continue to grow the excellent synergies that exist between Bòrd na Gàidhlig and the 0-12 education available in this fantastic facility. It is also very pleasing to welcome the opening of a second Gaelic-medium school in Glasgow, Bun-sgoil Ghleann Dail and to note that the new Gaelic School in Portree is now under construction.

Mar thaic do dh'amasan a' Phlana Cànan Nàiseanta Ghàidhlig, thug sinn maoineachadh do chaochladh phròiseactan a bh' aig Buidhnean Poblach, buidhnean bhon treas roinn, buidhnean coimhearsnachd agus daoine fa leth, agus thug sin cothrom dhaibh cuideachadh le obair a bha cur ri brosnachadh, ionnsachadh agus cleachdadh na Gàidhlig. Thairis air na 4 sgeamaichean maoineachaidh againn, chaidh gabhail ri 239 iarrtasan a fhuaras agus bha grunn phròiseactan eile ann a bha a' leantainn bho bhliadhnaichean eile. Tha Planaichean Gàidhlig fhathast nam pàirt mòr de dh'obair Bhòrd na Gàidhlig agus chùim sinn oirnn a' toirt taic do dh'Ùghdarrasan Poblach, agus fhuair 46 pròiseactan taic sa bhliadhna a dh'fhalbh.

Gu ruige seo, tha Bòrd na Gàidhlig air aonta a thoirt do 42 Planaichean Gàidhlig reachdail, agus tha sin a' gabhail a-steach 10 planaichean far a bheil iad air an dàrna tionndadh den phlana aca fhoillseachadh. Tha 21 planaichean eile a tha gan ullachadh a bhios air an aontachadh sna beagan bhliadhnaichean a tha romhainn.

Lean an com-pàirteachas torrach a th' againn le Media Scotland, an companaidh foillseachaidh as motha ann an Alba, agus sinn ag ullachadh airson agus a' cur air dòigh Duaisean Gàidhlig na h-Alba, tachartas a tha sìor fhàs. Bho chaidh na duaisean a chur air chois, shoirbhich gu mòr leotha ann a bhith dèanamh sanasachd air cuid den obair ionmholt a tha daoine a' dèanamh gus cànan, cultar agus dualchas na Gàidhlig a ghleidheadh, chan ann a-mhàin ann an Alba ach air feadh an t-saoghail! Tha an dealas agus dìoghras a chithear an lùib na h-obrach a' sealltainn dhuinn gum bu chòir dhuinn a bhith misneachail mu bhith gleidheadh na Gàidhlig san àm ri thighinn.

Ann an 2015-16, bha 95% de na Prìomh Chomharran Coileanadh air an coileanadh no a' dèanamh adhartais, agus bha 5% dhiubh gun choileanadh.

Tha an suidheachadh ionmhasail a th' anns an Roinn Phoblaich an-dràsta na dhùbhlan dha-rìribh don Bhòrd agus ar luchd-compàirt. Tha e cha mhòr cinnteach gum bi cùisean gu math doirbh ann an Alba a thaobh ionmhais phoblaich sna beagan bhliadhnaichean a tha romhainn. Tha sinn fada an comain Riaghaltas na h-Alba airson a bhith toirt dhuinn an aon ìre de mhaoineachadh airson 2016/17, agus bheir an t-ath-sgrùdadh air caiteachas as t-fhoghar buaidh mhòr air ar n-ionmhas agus bheir sin buaidh mhòr air a' Phlana Cànan Nàiseanta Ghàidhlig ùr a bhios sinn a' foillseachadh ann an 2017. Feumaidh sinn a bhith cruthachail nar n-obair aig amannan mar seo, feumaidh sinn obair chom-pàirteach a chur air bhonn, agus feumaidh sinn a

In support of the aims of the National Gaelic Language Plan, we funded a wide range of projects through Public Bodies, third sector organisations, community groups and individuals, enabling them to play an active role in initiating and sustaining Gaelic promotion, learning and usage activities. Across our four funding schemes a total of 239 applications were successful along with many continuing to run from previous years. Gaelic Language Plans remain a large aspect of the Bòrd's work and we have continued to support Public Authorities with 46 projects being funded through the course of the year.

To date a total of 42 statutory Gaelic Language Plans have been signed off by Bòrd na Gàidhlig, including 10 plans which are in their second iteration. There are 21 further plans being prepared which are due to be agreed in the next few years.

We continue to enjoy a productive partnership with Media Scotland, the largest publishing company in Scotland, in organising and delivering the ever expanding Scottish Gaelic Awards. Since their inception the awards have done an excellent job in highlighting some of the excellent work undertaken to sustain Gaelic language, culture and heritage, not only in Scotland but across the world! Such dedication and enthusiasm point to the opportunity to secure a sustainable future for Gaelic.

For 2015-16, 95% of KPIs were either on target or making progress, with 5% not achieved.

The current fiscal climate in the Public Sector creates a very real challenge for the Bòrd and its partners. It seems certain that Scotland will face a very difficult period over the next few years in public finance. We are very grateful to Scottish Government for maintaining our budget levels for 2016/17 and the impact of the spending review this autumn on our future financial resources will be fundamental to the new Gaelic Language Plan which we will publish in 2017. Such difficult times require creativity, partnership working, and a willingness to change some existing practices. I would strongly advise that the Bòrd, its sponsor division in Scottish Government, and the Gaelic organisations, explore how best we can all prepare

bhith deònach cuid de na dòighean-obrach againn atharrachadh. Mholainn gu mòr gun coimhead am Bòrd, ar roinn mhaoineachaidh aig Riaghaltas na h-Alba, agus na buidhnean Gàidhlig air na dòighean as fheàrr san urrainn dhuinn ullachadh gus làn fheum a dhèanamh de na cothroman a th' ann don Ghàidhlig, a tha dol am meud, a dh'aindeoin cho doirbh 's a tha cùisean gu bhith.

Mar a chithear sna cunntasan againn an cois seo agus san aithisg bhon Oifigear Chunntachail, chùim am Bòrd air a' cumail rian èifeachdach air a chuid ionmhais, gus an robh na chosg e co-ionann ris an teachd-a-steach a fhuair e bhon Riaghaltas agus tobraichean eile.

'S e ar luchd-obrach an stòras as cudromaiche a th' againn, agus bha an dìcheall agus an dealas aca don bhuidhinn gu math follaiseach dhomh. Chuir sinn fàilte am-bliadhna air Graham Nisbet a thòisich mar Mhanaidsear an Ionmhais Eadar-amail agus chaidh Liam Crouse fhasadh mar Oifigear Phlanaichean Cànanais leis a bheil e an urra sgrùdadh a dhèanamh air coileanadh nam planaichean.

Gu pearsanta, bu thoigh leam a ràdh cho mòr 's a chòrd an ùine agam aig Bòrd na Gàidhlig rium mar Leasaiche Foghlaim Eadar-amail agus mar Cheannard Eadar-amail bho chionn ghoirid. Bu thoigh leam cuideachd taing a thoirt do Joe Moore bho SNH a bha na Cheannard Eadar-amail eadar an Lùnastal agus an Dùbhlachd 2015. Tha mi air tòrr obrach cruaidh agus dìoghras follaiseach fhaicinn bho thòrr dhaoine agus iad ag obair gus cor a' chànain a thoirt air adhart agus a leasachadh, agus bha e na urram dhomh a bhith cuideachadh le sin. Bu thoigh leam mo thaing a thoirt do ar co-obraichean aig Riaghaltas na h-Alba, agus do luchd-obrach agus Buill a' Bhùird airson na taice a thug iad dhomh nam obair. Ged a tha tòrr ri dhèanamh fhathast, tha mi gu mòr den bheachd gun dèan na h-atharraichean, a chaidh a dhèanamh sna mìosan a dh'fhalbh, cinnteach gum bi sinn làidir agus sùbailte gu leòr gus am Plana Cànanais Nàiseanta Gàidhlig a thoirt air adhart ann an 2017, agus bheir sin ar rùintean airson na Gàidhlig gu bith.

Brus Robasdan OBE

ourselves to take full advantage of increasing opportunities for Gaelic albeit in challenging times.

As seen in our accounts attached and from the report from the Accountable Officer, the Bòrd has continued to effectively manage its finances, so as to match its outgoings to the income from Government and other sources.

Our staff are our most important resource and I have been impressed with their commitment to the organisation. This year we welcomed Graham Nisbet to the team as Interim Finance Manager and Liam Crouse our new Gaelic Language Plans Officer tasked with monitoring plans.

On a personal note I would like to express my enjoyment of my time at Bòrd na Gàidhlig, both as Interim Head of Education and more recently as Interim CEO. I also wish to thank Joe Moore from SNH for the role he played between August and December of 2015 as Interim CEO. I have seen much hard work and real commitment towards the growth and development of the language from all quarters and it has been a privilege to play a role in that. I would like to thank our colleagues in Scottish Government, the staff and Members of the Board for supporting my endeavours, although there is still much to do and achieve. I'm confident that the changes the organisation has implemented over the previous months, will ensure we are resilient and versatile in taking a new Gaelic Language Plan forward in 2017 making our vision for Gaelic a reality.

Bruce Robertson OBE



Dà Chànan = Iomadh Cothrom
(English + Gaelic = A brighter Scotland)



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ADHBHAR AR N-OBRACH OUR REMIT

AR LÈIRSINN

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

OUR VISION

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

ADHBHAR AR N-OBRACH

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

OUR REMIT

- To promote and develop the Gaelic language
- Increase the numbers of Gaelic speakers and expand the range of opportunities for people to use the language
- Advise Scottish Ministers, public bodies and other persons exercising functions of a public nature on matters relating to the Gaelic language, Gaelic education and Gaelic culture

AR PRÌOMHACHASAN

Cor na Gàidhlig a leasachadh sna roinnean a na leanas:

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

OUR PRIORITIES

Gaelic development in:

- | | |
|-------------------------|------------------------|
| • Home and Early Years | • The workplace |
| • Schools & Teachers | • Arts & Media |
| • Post School Education | • Heritage and Tourism |
| • Communities | • Corpus Development |

AR MODHAN OBRACH

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

OUR APPROACH

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

PLANA CORPORRA & GNÌOMHACHAIS

Tha am Plana Cànan Nàiseanta Gàidhlig airson 2012-17 a' toirt Frèam-obrach Ro-innleachdail dhuinn leis an urrainn dhuinn prìomhachas a chur air diofar raointean nar n-obair thairis air 5 bliadhna, agus a stiùireas mar a thèid an obair sin a choileanadh agus mar a thèid ar cuid ionmhais is ghoireasan a chur gu feum aig àm dùbhlach a thaobh chùisean ionmhasail. Tha Plana Corporra Bhòrd na Gàidhlig a' stèidheachadh plana-obrach ro-innleachdail a tha cumail ris na h-aon phrìomhachasan a gheibhear ann am Plana Cànan Nàiseanta Gàidhlig 2012-17 agus a tha ruith thairis air an aon 5 bliadhna. Aig àm fìor dhoirbh don eaconamaidh, nuair a tha cuideam mòr ga chur air èifeachdas is luach an airgid, tha sinn air rùintean soilleir agus cinn-uidhe chudromach a chomharrachadh gus na prìomhachasan ro-innleachdail bhon sgrìobhainn phoileasaidh as cudromaiche airson na Gàidhlig a chur air adhart agus a thoirt gu buil, agus gus cumail ri Cinn-uidhe Chorporra Riaghaltas na h-Alba airson Bhuidhnean Poblach.

Tha na h-earrainnean a leanas a' sealltainn nam Prìomhachasan Ro-innleachdail airson 2012-2017:

2012/17 Prìomhachasan Ro-innleachdail

An Dachaigh & Tràth-bhliadhnaichean:

- A' dèanamh dhaoine mothachail air cho cudromach 's a tha an dachaigh a thaobh togail na Gàidhlig agus a' brosnachadh barrachd phàrantan gus foghlam Gàidhlig a thaghadh don cuid chloinne.
- A' dèanamh cinnteach gu bheil taic phragtaigeach, goireasan agus comhairle rim faotainn mu bhith a' toirt na Gàidhlig do chloinn san dachaigh agus ann am foghlam thràth-bhliadhnaichean.
- A' dèanamh cinnteach gu bheil na ceanglaichean eadar cleachdadh na Gàidhlig san dachaigh agus foghlam thràth-bhliadhnaichean air an neartachadh.
- A' leasachadh agus a' leudachadh air obair bhuidhnean ro-sgoile Gàidhlig a tha gan ruith gu saor-thoileach agus air foghlam thràth-bhliadhnaichean reachdail.

CORPORATE & BUSINESS PLAN

The 2012-17 National Gaelic Language Plan provides a Strategic Framework to enable us to prioritise our operation for a 5 year period, and guides our efforts and resources in a challenging financial climate. Bòrd na Gàidhlig's Corporate Plan sets out a strategic work plan that matches the priorities of the 2012-17 National Gaelic Language Plan and follows the same 5 year period. In this time of great economic challenge, with sharp focus on efficiency and value-for-money, 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 following sections highlight the Strategic Priorities for 2012-2017:

2012/17 Strategic Priorities

Home & Early Years:

- Raising awareness of the importance of the home for acquiring Gaelic and encouraging more parents to choose Gaelic education for their children.
- Ensuring practical support, resources and advice is available for passing Gaelic on to children in the home and in Gaelic early years education.
- Ensuring the links are strengthened between the use of Gaelic in the home and Gaelic early years provision.
- Improving the quality and availability of voluntary-led Gaelic pre-school activities and statutory early years education.

Sgoiltean & Tidssearan:

- A' cur ris na th' ann de leasachaidhean gus an dà chuid FtG agus FLI a chur air adhart, a stèidheachadh agus a leudachadh aig ìre na bun-sgoile agus na h-àrd-sgoile.
- A' dèanamh cinnteach gu bheil sùim iomchaidh ga chur ann a bhith fastadh, a' gleidheadh, ag oideachadh agus a' leasachadh sgilean thidsearan FtG is FLI.
- A' toirt raon farsaing de chothroman do dhaoine òga an dà chuid ann am FtG agus FLI gus pàirt a ghabhail ann an tachartasan a bheir an sgilean Gàidhlig air adhart tro bhith gan cleachdadh barrachd.
- A' dèanamh cinnteach, tro Stiùireadh Nàiseanta agus ann an dòighean eile, gu bheil na ghabhas air a dhèanamh gus an dà chuid FtG agus FLI a chumail aig ìre feabhais àird.

Foghlam Seach-sgoile:

- A' toirt cothrom do bharrachd inbheach pàirt a ghabhail ann an raon farsaing de chothroman ionnsachaidh air Gàidhlig agus a' cur ris an àireimh a tha a' ruighinn fileantachd.
- A' dèanamh cinnteach gu bheil cothroman an dà chuid aig inbhich a tha ag ionnsachadh na Gàidhlig agus aig fileantaich cumail orra a' leasachadh an sgilean litearrachd agus an sgilean cànan.
- A' dèanamh cinnteach gu bheil goireasan-taice matha ann do dh'inbhich a tha ag ionnsachadh na Gàidhlig.
- A' neartachadh a' chomais àraidh a th' aig Foghlam Adhartach is Foghlam Àrd-ìre gus cur ri beairteas agus ìomhaigh na Gàidhlig ann an Alba.

Coimhearsnachdan:

- A' cur ri cleachdadh agus làthaireachd na Gàidhlig tro sheirbheisean tron Ghàidhlig a bhith rim faotainn ann an sgìrean far a bheil Gàidhlig aig 20% no barrachd den t-sluagh.
- A' dèanamh cinnteach gu bheil taic ann do dh'iomairtean airson cleachdadh na Gàidhlig a bhrosnachadh anns a h-uile seòrsa coimhearsnachd luchd-labhairt.
- A' toirt taic do leasachaidhean a tha a' dèanamh feum de sgilean agus comasan luchd-labhairt na Gàidhlig ann an tachartasan coimhearsnachd.
- A' cruthachadh barrachd shuidheachaidhean far am faod daoine òga is inbhich a tha ag ionnsachadh Gàidhlig an cànan a chleachdadh ann an coimhearsnachdan le ùidhean coitcheann agus ann am fòraman air-loidhne.

Schools & Teachers:

- Increasing initiatives to promote, establish and expand both GME and GLE at primary and secondary levels.
- Ensuring adequate attention is given to the recruitment, retention, education, support and development of GME and GLE teachers.
- Providing a wide range of opportunities for young people in both GME and GLE to engage in activities that enhance their Gaelic skills through greater use.
- Ensuring that all steps are taken to secure the quality of both GME and GLE through National Guidance and other means.

Post-School Education:

- Extending access to, and participation in, a wide range of Gaelic learning opportunities for adults and increasing the numbers progressing to fluency.
- Ensuring opportunities for the continuity and progression of literacy and other language skills for adults learning Gaelic and for fluent speakers.
- Ensuring good resources are available to support adults learning Gaelic.
- Strengthening the unique capacity in FE and HE to enrich the profile of Gaelic in Scotland.

Communities:

- Increasing the use and profile of Gaelic through the availability of Gaelic medium services in areas where 20% or more of the population have Gaelic abilities.
- Ensuring support for initiatives that promote the use of Gaelic among all kinds of communities of speakers.
- Supporting initiatives that make use of the skills and abilities of Gaelic speakers in community activities.
- Creating increased situations in which Gaelic can be used by young people and adult learners in communities of interest and online forums.

An t-Àite-obrach:

- A' cruthachadh deagh-ghean don Ghàidhlig san àite-obrach tro chùrsaichean fiosrachaidh agus shoidhnichean.
- A' toirt barrachd chothroman do luchd-obrach a' Ghàidhlig ionnsachadh agus do dh'fhileantaich an sgilean a leasachadh.
- A' cumail na Gàidhlig beò agus ga neartachadh san àite-obrach, gu h-àraidh ann an sgìrean far a bheil i air a bruidhinn le 20% no barrachd sa choimhearsnachd air a bheil an t-àite-obrach a' frithealadh.
- A' cruthachadh shuidheachaidhean far a bheil a' Ghàidhlig air a faicinn agus air a cleachdadh barrachd san àite-obrach agus an lùib sheirbheisean a tha gan toirt seachad don phoball.

Na h-Ealain & Na Meadhanan:

- Barrachd Gàidhlig sna h-ealain agus sna meadhanan ann an Alba, a' gabhail a-steach tachartasan nàiseanta.
- A' toirt taic do chothroman a bhios aig na h-ealain is na meadhanan gus taisbeanadh a dhèanamh air a' Ghàidhlig.
- A' dèanamh cinnteach gu bheil raon de thachartasan ealain Ghàidhlig rim faotainn do chuibhreann mhòr den phoball tro na meadhanan agus ann an dòighean eile.
- A' cur ris na tha a' gabhail pàirt sna h-ealain agus sna meadhanan ann an dòigh a chuireas taic ri ionnsachadh agus cleachdadh na Gàidhlig agus a chruthaicheas deagh-ghean don chànan.

Dualchas & Turasachd:

- A' Ghàidhlig a bhith air a faicinn is air a cluinntinn mar phàirt shònraichte de dhualchas na h-Alba.
- A' cur ris na th' ann de Ghàidhlig air a cleachdadh ann an dualchas is turasachd, a' gabhail a-steach shoidhnichean is stuthan-mineachaidh an dà chuid san roinn phoblaich agus san roinn phrìobhaidich.
- A' dèanamh cinnteach gu bheil àite iomchaidh air a thoirt don Ghàidhlig agus gu bheil a' Ghàidhlig air a cleachdadh aig làraich le cliù sònraichte agus ann a bhith a' cur thachartasan nàiseanta air dòigh.
- A' dèanamh cinnteach gu bheil luchd-turais a' faighinn eòlas air an àite chudromach a th' aig a' Ghàidhlig ann an eachdraidh na h-Alba agus air cho cudromach 's a tha i san latha an-diugh.

Workplace:

- Creating a positive attitude to Gaelic in the workplace through awareness-raising and signage.
- Increasing opportunities for staff to learn Gaelic and for speakers to develop their language skills.
- Sustaining language vitality in workplaces, particularly in areas where Gaelic is spoken by 20% or more of people in the community served.
- Creating situations in which Gaelic can be increasingly visible and used in the workplace and in providing services to the public.

Arts & Media:

- Increasing the use of Gaelic within the arts and media across Scotland including national events.
- Supporting opportunities for the arts and media to showcase the Gaelic language.
- Ensuring a range of Gaelic arts events is accessible to a wide audience through the media and otherwise.
- Extending participation in the arts and media that supports Gaelic language learning and use as well as positive association with the language.

Heritage & Tourism:

- Promoting the visibility and audibility of Gaelic as a unique part of Scotland's heritage.
- Increasing the use of Gaelic in heritage and tourism sectors including signage and interpretive materials in both the public and private sectors involved.
- Ensuring appropriate recognition is given to Gaelic and that Gaelic is used in places of special interest and in promoting national events.
- Ensuring that the importance of Gaelic to Scotland's history and its relevance today features in the tourism experience.

Planadh Corpais:

- A' co-òrdanachadh diofar leasachaidhean cànan tro bhith toirt taic do Bhuidheann Stiùiridh Corpais.
- A' dèanamh cinnteach gum bi taic ann do leasachaidhean a nì a' Ghàidhlig èifeachdach is riaghailteach.
- A' dèanamh cinnteach gu bheil taic ann do leasachaidhean air eadar-theangachadh is eadar-mhìneachadh.

Seirbheisean Corporra:

- A' dèanamh cinnteach gum bi obair, planadh gnothachais is cinn-uidhe na buidhne a' cumail ri Cinn-uidhe Chorporra is Builean Nàiseanta Riaghaltas na h-Alba.

Thathar a' tomhas mar a thèid am Plana Corporra a choileanadh tro ghrunn phrìomh chomharran coileanaidh. Tha fiosrachadh mionaideach mu na comharran sin airson 2015/16, le sgrùdadh air coileanadh, air duilleagan 25-32.

Corpus Planning:

- Co-ordination of a range of language initiatives through supporting a Corpus Development Group.
- Ensuring support is available for initiatives that strengthen the relevance and consistency of Gaelic.
- Ensuring support for initiatives in the areas of translation and interpretation.

Corporate Services:

- Ensuring alignment of operations, business planning and objectives to the Scottish Governments Corporate Expectations and National Outcomes.

Performance in the Corporate Plan is monitored through a range of key performance indicators. These indicators for 2015/16 are detailed within the performance analysis section on pages 25-32.

FIOSRACHADH MUN REACHDAS

STATUTORY BACKGROUND

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

PRÌOMH OBAIR

'S e prìomh obair Bhòrd na Gàidhlig:

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

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

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

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

PRINCIPAL ACTIVITIES

Bòrd na Gàidhlig's principal activities are:

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

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

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

GEÀRR-CHUNNTAS AIR COILEANADH PERFORMANCE SUMMARY

Bidh Bòrd na Gàidhlig a' tomhas mar a choileanas sinn ar cinn-uidhe le bhith cleachdadh 21 Prìomh Chomharran Coileanaidh (PCC), a tha san fharsaingeachd stèidhichte air slatan-tomhais co-cheangailte ri buadhan ar n-obrach, agus air sàillibh an t-seòrsa obrach a bhios sinn a' dèanamh, chan eil ceangal aca ri targaidean ionmhasail. Chaidh an taghadh gu cùramach gus ealla a ghabhail ris na builean as cudromaiche don bhuidhinn agus do ar luchd-compàirt – na Prìomhachasan Ro-innleachdail sa Phlana Chorporra – agus iad a' buntainn ri gach prìomh roinn de raointean-obrach a' Bhùird.

Airson 2015-16, bha 95% de na PCC air an coileanadh gu rianail no bha iad a' dèanamh adhartas, agus chaidh beagan adhartais a dhèanamh le 5% dhiubh. B' ann air sàillibh chùisean co-cheangailte ri nithean taobh a-muigh na buidhne nach deach cuid a PhCC a choileanadh mar bu chòir, agus cha b' ann air sàillibh cion ionmhais. B' e toradh ionmhasail na bliadhna fo-chosg de £10,000, sin dìreach 0.2% den mhaoineachadh gu lèir, luach £5.154m, a fhuair sinn, agus tha sin aig ìre iomchaidh. Tha àrdachadh ann an tuarastalan luchd-obrach co-cheangailte ri coileanadh na buidhne air fad, agus chan fhaighear àrdachadh pàighidh airson luchd-obrach fa leth ri linn an ìrean coileanaidh agus sin a rèir Poileasaidh Pàighidh Riaghaltas na h-Alba.

Bòrd na Gàidhlig measures its performance against objectives using 21 Key Performance Indicators (KPIs) which are mainly qualitative and in accordance with the nature of our activities are non-financial. They have been carefully chosen to reflect the outcomes that matter most to the organisation and its stakeholders – the Strategic Priorities detailed in the Corporate Plan – and cover all the major areas of the Bòrd's remit.

For 2015-16, 95% of KPIs were either on target or making progress, and 5% had made some progress. KPIs that were not on target resulted from external organisational issues rather than financial constraints. The financial out-turn for the year of a 10k underspend, comprising just 0.2% of total funding of £5.154m, was satisfactory. Staff remuneration progression is linked to overall performance, although there is no performance-related pay for individuals in accordance with Scottish Government Pay Policy.



MION-SGRÙDADH AIR COILEANADH

PERFORMANCE ANALYSIS

SEALLADH FARSAING AIR A' BHLIADHNA

Tha Leabhran an Riaghaltais airson Aithisgean Iomhasail (FReM 2015/16) a dh'fhoillsich Roinn Iomhais na Banrigh a' sealltainn a' chrutha sam bu chòir cunntasan bliadhnail 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 Chìsean an àite a bhith san Aithris air Caiteachas Iomlan Lom airson na bliadhna. Tha gach sùim eile a tha fo teachd-a-steach no caiteachas a' nochdadh san Aithris air Caiteachas Iomlan Lom.

Tha Bòrd na Gàidhlig a' dèanamh aithris air fo-chosg lom de £10,000 mu choinneamh an Tabhartais gus Cuideachadh a fhuaras bho Riaghaltais na h-Alba. Dh'èirich sin ri linn mar a chaidh maoineachadh luach £127,000 airson Cosgaisean Ruith, nach deach a chur gu feum, a ghluasad chun a' bhuidseit airson Leasachaidhean Gàidhlig. Cuideachd, chaidh £120,000 a ghluasad bho Mhaoin Bhuileachaidh nam Planaichean Gàidhlig gu Leasachaidhean Gàidhlig. Chaidh £237,000 den £247,000, a chaidh a ghluasad chun a' bhuidseit airson Leasachaidhean Gàidhlig, a chosg, agus sin a' fàgail £10,000 nach deach a chosg.

Stèidhichte air modhan-cunntasachd le teachd-a-steach is caiteachas, b' e toradh ionmhasail na bliadhna airson obair àbhaisteach na buidhne, call de £18,930 (còrr luach £36,621 ann an 2015). Tha an call ag èirigh ri linn atharraichean air na h-aithrisean ionmhasail nach buin ri sruthan airgid.

Bha na prìomh chosgaisean obrachaidh sa bhliadhna, stèidhichte air teachd-a-steach is caiteachas, ag èirigh bho An Dachaigh is Tràth-bhliadhnachan £0.204m (2015 £0.209m), Foghlam is Ionnsachadh £0.873m (2015 £0.815m), Coimhearsnachdan £0.623m (2015 £0.738m), Na h-Ealain, Na Meadhanan, Dualchas is Turasachd £0.441m (2015 £0.443m), Prìomhachasan Roinnleachdail a' Phlana Càinain Nàiseanta Ghàidhlig £0.446m (2015 £0.678m) agus Maoin Bhuileachaidh Achd na Gàidhlig £1.265m (2015 £1.017m).

Am measg nan suimeannan eile a chosg am Bòrd bha cìsean Buill a' Bhùird £0.053m (2015 – £0.062m), Cosgaisean Luchd-obrach £0.993m (2015 – £1.033m) agus Cosgaisean Ruith na h-Oifis £0.328m (2015 – £0.197m). B' e a' chosgais a thaobh call luach airson na bliadhna £0.002m (2015 – £0.002m).

OVERVIEW OF THE YEAR

The Government Financial Reporting Manual (FReM 2015/16) issued by HM Treasury sets out the format of the annual accounts. Grant-in-Aid ("GIA") is included in the General Reserve in the Statement of Changes in Taxpayers' Equity rather than included in the Statement of Comprehensive Net Expenditure. All other income and expenditure is included in the Statement of Comprehensive Net Expenditure.

Bòrd na Gàidhlig reports a net cash underspend of £10,000 against the Scottish Government's Grant-in-Aid allocation. This arose as a result of a re-allocation of un-utilised Running Cost funds of £127,000 to Gaelic Development. Gaelic Development also had a reallocation from the Gaelic Language Plans Implementation Fund of £120,000. Of this total transfer of £247,000 Gaelic Development spent £237,000, leaving a residual of £10,000 unspent.

On an income and expenditure accounting basis the financial outcome for the year on normal business activities is a loss of £18,930 (2015 surplus of £36,621). This loss arose as a result of accounting adjustments to the financial statements that do not involve the flow of cash.

On an income and expenditure basis the main operational costs incurred during the year related to Home and Early Years £0.204m (2015 £0.209m), Education and Learning £0.873m (2015 £0.815m), Community £0.623m (2015 £0.738m), Art, Media, Heritage and Tourism £0.441m (2015 £0.443m), National Gaelic Language Plan Strategic Priorities £0.446m (2015 £0.678m) and National Gaelic Act Language Implementation Fund £1.265m (2015 £1.017m).

Other expenditure by the Bòrd included Board Member fees £0.053m (2015 – £0.062m), Staff Costs £0.993m (2015 – £1.033m) and Office Running Costs £0.328m (2015 – £0.197m). Depreciation charged in the year was £0.002m (2015 – £0.002m).

Tha an aithris air an t-suidheachadh ionmhasail a' sealltainn fèicheanasan lom de £0.624m (2015 – fèicheanasan lom de £0.856m). Tha seo air obrachadh a-mach le bhith a' toirt air falbh a' challa ann an Cùl-stòr nam Peinseanan (£0.727m) (2015 (£0.978m)) bhon chòrr sa Chùl-stòr Choitcheann £0.103m (2015 – £0.122m). Chithear tuilleadh fiosrachaidh air a' chall sna maoinean peinnsein san nota mu Fhèicheanasan Peinnsein air duilleag 44. Ged a tha na h-aithrisean ionmhasail seo a' dèanamh aithris air an t-suidheachadh a thaobh fhèicheanasan lom, chaidh an ullachadh le dùil gun cum a' bhuidheann a' dol agus sin a' cumail ri Leabhran an Riaghaltais airson Aithrisean Ionmhasail. Faicibh duilleag 36 airson aithris air buidheann a tha cumail a' dol.

MAOINEACHADH

Tha an stiùireadh bho Roinn an Ionmhais ag iarraidh air buidhnean poblach neo-roinneil Tabhartasan gus Cuideachadh a shealltainn mar airgead maoineachaidh a bheirear gu dìreach chun a' Chùl-stòir Choitcheann san aithris air an t-suidheachadh ionmhasail. B' e an GIA a fhuaras am-bliadhna £5,154,003 (2015 – £5,154,000). Chaidh an t-sùm air fad a fhuaras a tharraing a-nuas mar airgead tron bhliadhna.

TARGAIDEAN AR ROINNE MAOINEACHAIDH

Tha dùil ann gun cum Bòrd na Gàidhlig rian air a' bhuidseat aige, a' gabhail a-steach GIA agus teachd-a-steach eile, a rèir na Sgrìobhainn le Bun-fhrèam agus Leabhran Ionmhas Poblach na h-Alba. Thathar an dùil gun dèan Bòrd na Gàidhlig cinnteach, a' gabhail aon bhliadhna còmhla ri tèile, gum bi teachd-a-steach bhon Tabhartas gus Cuideachadh co-ionann ri caiteachas. Bha caiteachas Bhòrd na Gàidhlig ann an 2015-16 £10,000 fo luach an tabhartais a fhuair aonta bho Riaghaltas na h-Alba.

GLUASADAN

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

The statement of financial position shows net liabilities of £0.624m (2015 – net liabilities of £0.856m). This comprises the balance in the General Reserve £0.103m (2015 – £0.122m) less the deficit on the Pension Reserve (£0.727m) (2015 (£0.978m)). Further information on the pension deficit is given in the Pension Liabilities note on page 44. 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 36 for statement on going concern.

FUNDING

Treasury instructions to non departmental public bodies are to show Grant-in-Aid as financing income that is taken straight to the General Fund in the statement of financial position. The GIA allocated for the year was £5,154,003 (2015 – £5,154,000). The whole amount allocated was drawn down in cash during the year.

SPONSOR DIVISION TARGETS

Bòrd na Gàidhlig is expected to manage its budget, including GIA and other income, in accordance with the Framework Document and the Scottish Public Finance Manual. Bòrd na Gàidhlig is expected to ensure that, taking one year with another, income from Grant-in-Aid matches outgoings in cash terms. Bòrd na Gàidhlig expenditure in 2015-16 was £10,000 under the allocation approved by Scottish Government.

TRENDS

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



LEUDAICH

A child's brain is 80% developed by age 3. It's never too early to start hearing and playing in Gaelic.

For more info on the benefits of a Gaelic education visit:

www.gaidhlig.org.uk



PRÌOMH CHOMHARRAN COILEANAIDH

KEY PERFORMANCE INDICATORS

COILEANADH A' PHLANA CHORPORRA BHLIADHNA GU 31 MÀRT 2016

IMPLEMENTATION OF THE CORPORATE PLAN YEAR ENDING 31 MARCH 2016

Bha 95% de na Prìomh Chomharran Coileanaidh air an coileanadh no a' dèanamh adhartais, agus bha 5% dhiubh gun choileanadh.

95% of KPIs were either on target or making progress, with 5% not achieved.

Dachaigh & Tràth-Bhliadhnaichean Home & Early Years	Toradh Outcome	Inbhe Status
Obair a chaidh a phlanadh eadar buidhnean thràth-bhliadhnaichean, agus luchd-comhairleachaidh phàrant. Planned working between early years groups, and parental advisers.	Tha grunn bhuidhnean is oifigearan-phàrant ag obair gu dlùth còmhla agus thathar an dùil leudachadh air a' cho-obrachadh seo nuair a thèid cothroman a chomharrachadh. Thoisich seisean "Thig a' Chluich" ann a Siorrachd Roinn Friù ann an com-pàirteachas eadar Bòrd na Gàidhlig agus Comann nam Pàrant is tha àireamhan air a bhith a' fàs a h-uile seachdain. Several groups and parental advisers are working very closely and further expansion of this co-working is planned as opportunities are identified. A new "Thig a Chluich" session was established in Renfrew by Bòrd na Gàidhlig and Comann nam Parant with a growing interest from families each week.	✓
Tha an àireamh de thachartasan CPD airson luchd-obrach thràth-bhliadhnaichean san roinn 0-3 gu bhith air an dùblachadh. The number of CPD activities made available for early years practitioners in the 0-3 sector to be doubled.	Chaidh barrachd thachartasan CPD is trèanaidh a chumail mu thràth aig deireadh na bliadhna ionmhais a dh'fhalbh agus bithear ag obair gu h-àraidh am-bliadhna gus barrachd cothroman ionadail a thoirt seachad, a bharrachd air na tachartasan CPD aig an Alltan Bheag. Chaidh 3 seiseanan trèanaidh airson luchd-stiùiridh Bookbug Gàidhlig a' chumail ann an Glaschu, Peairt agus Obar Dheathain, le 75 air an trèanadh gu ruige seo airson a bhith comasach air seiseanan Bookbug a stiùireadh air feadh Alba, le iarrrtas a' sior fhàs bho Ùghdarrasan Ionadail. Bidh bhidiothan Gàidhlig gan clàradh airson gun gabh am faotainn air làrach-lìn Ùrras Leabhraichean na h-Alba san àm ri teachd. More CPD and training events have already been carried out at the end of the last financial year and the emphasis this year will focus on providing further local opportunities, in addition to the CPD events at An t-Alltan Beag. 3 Gaelic Bookbug Leader training sessions were organised in Glasgow, Perth and Aberdeen with 75 staff trained in delivering Gaelic Bookbug sessions across Scotland and, with an increase in demand for further training, there has been an increase in the number of Gaelic Bookbug sessions in local authorities. Gaelic promotional videos to be available on the Scottish Book Trust website in the near future.	✓
Inbhean airson deagh mhodhan-obrach air an cruthachadh do bhuidhnean 0-3 agus air an roinn le ar luchd-compairt. Standard for good practice developed for 0-3 groups and shared with partners.	Thathar a' cur crìoch air a' ghoireas Toolkit ùr againn agus bidh e ri fhaotainn air-loidhne airson gach buidhne agus gheibh luchd-obrach lethbhreac pàipeir dheth. Our new Toolkit is at the latter stages of development and will be available online for all groups to access with a hard copy for staff.	✓

Sgoiltean & Tidssearan Schools & Teachers	Toradh Outcome	Inbhe Status
Ro-innleachd a chruthachadh airson nam prìomhachasan airson foghlam Gàidhlig a chaidh a chomharrachadh le Buidheann Stiùiridh na Ro-innleachd Nàiseanta airson Foghlaim Gàidhlig (BSNFG). Strategy developed on priorities for Gaelic education identified by the National Gaelic Education Strategy Steering Group (NGESSG).	Choinnich a' Bhuidheann-stiùiridh (NGESSG) air 12/06/15 agus choinnich iad a-rithist air 25/09/15 – tha an obair seo a' leantainn. The NGESSG met on the 12/06/15 and met again on 25/09/15 - this work is ongoing.	
Bidh e na amas sònraichte ann am Planaichean Gàidhlig foghlam tron Ghàidhlig agus foghlam luchd-ionnsachaidh na Gàidhlig a leudachadh. Gaelic Language Plans to have a specific focus on expanding Gaelic-medium education and Gaelic learners' education.	Bidh Bòrd na Gàidhlig ag iarraidh air gach Ùghdarras Poblach, gu h-àraidh ùghdarrasan ionadail, beachdachadh air FtG is FLI nuair a tha sinn a' conaltradh riutha mu bhith dealbh agus ag ùrachadh nam Planaichean Gàidhlig aca. All Public Authorities, especially local authorities, are asked to consider both GME & GLE when in communication with Bòrd na Gàidhlig about writing & updating their Gaelic Language Plans.	
Diofar shlighean gu teagasg tron Ghàidhlig agus cho soirbheachail agus a bha oidhirpean gus tidssearan a thàladh air an sgrùdadh. Various routes into Gaelic-medium teaching and the success of attracting prospective teachers audited.	Bithear a' dèanamh sanasachd air slighean gu teagasg agus gabhaidh fiosrachadh mu na slighean a luchdachadh a-nuas bho www.teagasg.com. Tha an Cùrsa Bogaidh Gàidhlig do Luchd-teagaisg, a chaidh a ruith mar dheuchainn an toiseach, gu bhith air a thabhann airson bliadhna a bharrachd agus bidh an cùrsa air a ruith ann an sgìrean nan ùghdarrasan ionadail fhèin a-nis mar phàirt den leudachadh sin. Tha an àireamh dhaoine a tha ceumnachadh le teisteanas-teagaisg ann an 2016 air a dhol an àirde, agus dùil gun ceumnaich 26 luchd-teagaisg ùra. Thathar air tòiseachadh a' trusadh thidssearan airson a' Chùrsa Bhogaidh Ghàidhlig do Luchd-teagaisg airson 2017/18 agus tha 3 Ùghdarrasan Ionadail air tidssearan a chur air adhart air a shon. Information on routes to teaching is advertised and available to download on www.teagasg.com. The Gaelic Immersion for Teachers Course pilot has been extended for another year to include outreach provision. The number of newly qualified teachers graduating in 2016 has increased, with 26 teachers expected to graduate. Recruitment is underway for Gaelic Immersion for Teachers for 2017/18, with 3 Local Authorities putting teachers forward.	

Gheibh sgoilearan ann am FtG is FLI cothrom air fiosrachadh mu chothroman obrach Gàidhlig le bhith ag obair còmhla ri sgoiltean, ùghdarrasan ionadail is Leasachadh Sgilean na h-Alba (LSA). Pupils in GME and GLE to have access to information about career opportunities in Gaelic through engagement with schools, local authorities and Skills Development Scotland.	Fhuair gach Àrd-sgoil a tha tabhann FtG is FLI fiosrachadh mu na cothroman teagaisg a th' ann agus chaidh faighneachd do gach sgoil an robh iad ag iarraidh gun tadhladh an t-Oifigear Leasachaidh (Tidsearan) orra. Tha i air tadhal air sgoiltean ann an 8 ùghdarrasan ionadail air feadh Alba. Cuideachd, fhuair a h-uile sgoil lethbhreac den leabhran "Dreuchdan Gàidhlig" agus tha e ri luchdachadh a-nuas cuideachd bho www.teagasg.com. Chaidh a' cho-labhairt Dreuchdan Gàidhlig a chur air dòigh ann an Inbhir Nis agus san Eilean Sgitheanach le Leasachadh Sgilean na h-Alba, le taic bho Bhòrd na Gàidhlig, Comhairle na Gàidhealtachd agus Iomairt na Gàidhealtachd 's nan Eilean. All Secondary Schools offering GME or GLE were provided with information about opportunities in teaching and offered a visit by the Teacher Development Officer, who has visited schools in 8 localities across Scotland. All Secondary schools also received copies of "Dreuchdan Gàidhlig" and this is also available via www.teagasg.com. A Gaelic Careers' conference was organised in Inverness and Skye by Skills Development Scotland with support from Bòrd na Gàidhlig, Highland Council, and Highlands & Islands Enterprise.	
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Foghlam Seach-Sgoile Post-school Education	Toradh Outcome	Inbhe Status
A' cur air adhart ionnsachadh Gàidhlig do dh' inbhich gu h-ionadail agus gu nàiseanta. Gaelic learning for adults promoted locally and nationally.	Chaidh Ro-Innleachd Ionnsachaidh do dh'Inbhich a dhealbhadh às dèidh co-chomhairleachaidh fharsaing ann an 2015-16 agus thug am Bòrd aonta dha san Dùbhlachd 2015. Chaidh aontachadh co-chomhairleachadh geàrr-ùineach iarraidh san eadar-àm gus cuideachadh le bhith beachdachadh air na roghainnean a th' aig Bòrd na Gàidhlig gus ar ro-innleachd a thoirt gu buil. Strategy for Adult Learning developed through wide-ranging consultation during 2015-16 and agreed by the Board in December 2015. A short-term consultancy has been agreed to prepare the options for Bòrd na Gàidhlig in the delivery of our strategy.	
Sgrùdadh a dhèanamh air na feuman taice aig oidean Gàidhlig gus dèanamh cinnteach gu bheil iad uidheamaichte gus clasaichean Gàidhlig sàr-mhath a libhrigeadh do dh' inbhich. Support needs of Gaelic tutors audited to ensure they are equipped to deliver high quality Gaelic for Adult classes.	Chaidh Ro-Innleachd Ionnsachaidh do dh'Inbhich a dhealbhadh às dèidh co-chomhairleachaidh fharsaing ann an 2015-16, agus thug am Bòrd aonta dha san Dùbhlachd 2015. Às dèidh a' cho-dhùnaidh gus nas lugha taic-airgid a thoirt do Chli Gàidhlig ann an 2015-16, agus gus stad a chur air an taic aca bhon Ghiblean 2016, chaidh aontachadh co-chomhairleachadh geàrr-ùineach iarraidh san eadar-àm gus cuideachadh le bhith beachdachadh air na roghainnean a th' aig Bòrd na Gàidhlig gus ar ro-innleachd a thoirt gu buil. Strategy for Adult Learning developed through wide-ranging consultation during 2015-16 and agreed by the Board in December 2015. Following the decision to limit the funding to CLÌ in 2015-16 and stop it from April 2016, a short-term consultancy has been agreed to prepare the options for Bòrd na Gàidhlig in the delivery of our strategy.	

Coimhearsnachdan Communities	Toradh Outcome	Inbhe Status
A' dèanamh cinnteach gu bheil Amasan Àrd-ìre an cois gach fios-plana foirmeil a thèid a chur gu Comhairle Lodainn Mheadhanaich, Comhairle Lodainn an Ear, Comhairle Lodainn an Iar, Comhairle Chrìochan na h-Alba agus Spòrs na h-Alba, amasan a nì cinnteach gu bheil geallaidhean sna Planaichean Gàidhlig aca a thaobh inbhe, cleachdadh agus togail na Gàidhlig, a bheir taic do choimhearsnachdan Gàidhlig. Ensured that all new formal plan notices issued to Midlothian Council, East Lothian Council, West Lothian Council, Scottish Borders Council and Sport Scotland contained High Level Aims, aimed at ensuring Gaelic status, usage and acquisition commitments in their Gaelic Language Plans, and in support of Gaelic communities.	Fhuair Spòrs na h-Alba fios-plana foirmeil agus tha iad a' dealbh a' phlana aca. Tha Bòrd na Gàidhlig an-dràsta a' dèanamh measadh air a' bhuaidh a dh'fhaodadh a bhith aig cumhachan Gàidhlig Achd an Fhoghlaim (Alba) 2016 air ùghdarrasan foghlaim a thaobh mar a tha iad a' libhrigeadh Foghlam tron Ghàidhlig. Aon uair 's gum bi tuigse againn air sin, thèid fiosan-plana foirmeil a chur gu Comhairle Lodainn Mheadhanaich, Comhairle Lodainn an Ear, Comhairle Lodainn an Iar agus Comhairle Chrìochan na h-Alba. sportscotland have been issued with their formal notice and they are drafting their plan. The Bòrd is currently assessing the potential impact on local authorities for provision of Gaelic-medium education following implementation of what is required in the case of Gaelic under the Education (Scotland) Act 2016. Once this is understood, Midlothian, East Lothian, West Lothian and Scottish Borders Council will be issued with formal plan notices.	
Conaltradh air a dhèanamh le coimhearsnachdan ann an Colla is Tiriodh, leis an amas "iomairtean" a stèidheachadh sna coimhearsnachdan sin. Engaged with communities in Coll and Tiree, with the aim of establishing "Iomairtean" in these communities.	Tha Bòrd na Gàidhlig air obair mhòr a dhèanamh ann an 2015-16 gus ro-innleachd choimhearsnachdan a dhealbhadh, mar phàirt den ullachadh a thathar a' dèanamh airson Plana Cànan Nàiseanta Gàidhlig 2017-22. Cha deach conaltradh a dh'aonaghnòthach a dhèanamh le coimhearsnachdan ann an Colla is Tiriodh. Bòrd na Gàidhlig has undertaken a considerable amount of work in 2015-16 to write a communities strategy, as part of preparations for the National Gaelic Language Plan 2017-22. Direct engagement with Coll and Tiree was not achieved	

Àite-Obrach Workplace	Toradh Outcome	Inbhe Status
A' dèanamh cinnteach gu bheil Amasan Àrd-ìre an cois gach fios-plana foirmeil a thèid a chur gu Comhairle Lodainn Mheadhanaich, Comhairle Lodainn an Ear, Comhairle Lodainn an Iar, Comhairle Chrìochan na h-Alba agus Spòrs na h-Alba, amasan a nì cinnteach gu bheil geallaidhean sna Planaichean Gàidhlig aca a thaobh cleachdadh na Gàidhlig agus trèanadh Gàidhlig san àite-obrach. Ensured that all new formal plan notices issued to Midlothian Council, East Lothian Council, West Lothian Council, Scottish Borders Council and sportscotland contained High Level Aims, aimed at ensuring workplace usage and training commitments in their Gaelic Language Plans.	Fhuair Spòrs na h-Alba fios-plana foirmeil agus tha iad a' dealbh a' phlana aca. Tha Bòrd na Gàidhlig an-dràsta a' dèanamh measadh air a' bhuaidh a dh'fhaodadh a bhith aig cumhachan Gàidhlig Achd an Fhoghlaim (Alba) 2016 air ùghdarrasan foghlaim a thaobh mar a tha iad a' libhrigeadh Foghlam tron Ghàidhlig. Aon uair 's gum bi tuigse againn air sin, thèid fiosan-plana foirmeil a chur gu Comhairle Lodainn Mheadhanaich, Comhairle Lodainn an Ear, Comhairle Lodainn an Iar agus Comhairle Chrìochan na h-Alba. sportscotland have been issued with their formal notice and they are drafting their plan. Bòrd na Gàidhlig is currently assessing the potential impact on local authorities for provision of Gaelic-medium education following implementation of what is required in the case of Gaelic under the Education (Scotland) Act (2016). Once this is understood, Midlothian, East Lothian, West Lothian and Scottish Borders Council will be issued with formal plan notices.	✓
Buidheann-stiùiridh nàiseanta airson an àite-obrach air a stèidheachadh gus planadh airson luchd-obrach a cho-òrdanachadh a bheir taic do phrìomhachasan airson planadh cànan a thaobh na Gàidhlig. A national workplace steering group established to co-ordinate workforce planning in support of Gaelic language planning priorities.	Tha an obair seo ga dèanamh ann an com-pàirt ri IGE is Leasachadh Sgilean na h-Alba, le sùil shònraichte aig an ìre seo air a' Ghàidhealtachd agus na h-Eileanan. Tha IGE is Bòrd na Gàidhlig air cumail orra a' toirt taic do bhuidheann-obrach nàiseanta gus na cothroman a chaidh a chomharrachadh san rannsachadh, "Ar Stòras Gàidhlig", a thoirt air adhart. Tha e air a bhith na phrìomh amas don bhuidhinn seo ceangal a dhèanamh eadar planadh airson luchd-obrach agus prìomhachasan leasachaidh airson na Gàidhlig. This work is being progressed in partnership with HIE and SDS, with a particular focus at this stage on the Highlands and Islands. HIE and Bòrd na Gàidhlig have continued to support a national working group to progress the potential identified in the "Ar Stòras Gàidhlig" research. Linking workforce planning and language development priorities has been a key focus of this group.	✓

Ealain & Meadhanan Arts & Media	Toradh Outcome	Inbhe Status
A' dèanamh cinnteach gu bheil Amasan Àrd-ìre an cois gach fios-plana foirmeil a thèid a chur gu Comhairle Lodainn Mheadhanaich, Comhairle Lodainn an Ear, Comhairle Lodainn an Iar agus Comhairle Chrìochan na h-Alba, amasan a nì cinnteach gu bheil geallaidhean sa Phlana Ghàidhlig aca a thaobh nan ealain is nam meadhanan. Ensured that the formal plan notices issued to Midlothian Council, East Lothian Council, West Lothian Council and Scottish Borders Council contained High Level Aims, aimed at ensuring arts and media commitments in their Gaelic Language Plans.	Tha Bòrd na Gàidhlig an-dràsta a' dèanamh measadh air a' bhuaidh a dh'fhaodadh a bhith aig cumhachan Gàidhlig Achd an Fhoghlaim (Alba) 2016 air ùghdarrasan foghlaim a thaobh mar a tha iad a' libhrigeadh Foghlam tron Ghàidhlig. Aon uair 's gum bi tuigse againn air sin, thèid fiosan-plana foirmeil a chur gu Comhairle Lodainn Mheadhanaich, Comhairle Lodainn an Ear, Comhairle Lodainn an Iar agus Comhairle Chrìochan na h-Alba. Bòrd na Gàidhlig is currently assessing the potential impact on local authorities for provision of Gaelic-medium education following implementation of what is required in the case of Gaelic under the 2016 Education (Scotland) Act. Once this is understood, Midlothian, East Lothian, West Lothian and Scottish Borders Council will be issued with formal plan notices.	
A' toirt taic do dh'obair a tha BBC ALBA is MG ALBA a' dèanamh a thaobh dràma proifeasanta, le bhith cruthachadh chothroman ùra gus tàlantan dhaoine a leasachadh. Supported the professional drama development work of BBC ALBA and MG ALBA, by creating new opportunities for talent development.	Dh'obraich Bòrd na Gàidhlig gu dlùth còmhla ri Alba Chruthachail gus dràma proifeiseanta Gàidhlig a leasachadh, còmhla ri luchd-compàirt mar BBC ALBA, MG ALBA, Taigh-cluiche Nàiseanta na h-Alba agus grunn chompanaidhean dràma neo-eisimeileach. Mar thoradh air sin, chunnacas leasachaidhean mòra san roinn seo ann an 15-16. Bòrd na Gàidhlig worked closely with Creative Scotland to support professional Gaelic drama work development, alongside partners, including BBC ALBA, MG ALBA, National Theatre of Scotland and a number of independent theatre producers. This has resulted in significant developments in this sector in 15-16.	

Dualchas & Turasachd Heritage & Tourism	Toradh Outcome	Inbhe Status
A' dèanamh cinnteach gu bheil Amasan Àrd-ìre an cois gach fios-plana foirmeil a thèid a chur gu Comhairle Lodainn Mheadhanaich, Comhairle Lodainn an Ear, Comhairle Lodainn an Iar agus Comhairle Chrìochan na h-Alba, amasan a nì cinnteach gu bheil geallaidhean sa Phlana Ghàidhlig aca a thaobh dualchas is turasachd. Ensured that the formal plan notices issued to Midlothian Council, East Lothian Council, West Lothian Council and Scottish Borders Council contained High Level Aims, aimed at ensuring heritage and tourism commitments in their Gaelic Language Plans.	Tha Bòrd na Gàidhlig an-dràsta a' dèanamh measadh air a' bhuidheann a dh'fhaodadh a bhith aig cumhachan Gàidhlig Achd an Fhoghlaim (Alba) 2016 air ùghdarrasan foghlaim a thaobh mar a tha iad a' libhrigeadh Foghlam tron Ghàidhlig. Aon uair 's gum bi tuigse againn air sin, thèid fiosan-plana foirmeil a chur gu Comhairle Lodainn Mheadhanaich, Comhairle Lodainn an Ear, Comhairle Lodainn an Iar agus Comhairle Chrìochan na h-Alba. Bòrd na Gàidhlig is currently assessing the potential impact on local authorities for provision of Gaelic-medium education following implementation of what is required in the case of Gaelic under the 2016 Education (Scotland) Act. Once this is understood, Midlothian, East Lothian, West Lothian and Scottish Borders Council will be issued with formal plan notices.	✓
A' dèanamh cinnteach gu bheil riochdairean bho na Comunn Eachdraidh an sàs san Ro-innleachd Choimhearsnachdan aig a' Bhòrd. Ensured that representatives of the Comunn Eachdraidh network are represented on the Bòrd's Community Strategy and Community Steering Group.	Tha Bòrd na Gàidhlig air obair mhòr a dhèanamh ann an 2015-16 gus Ro-innleachd Choimhearsnachdan a dhealbhadh, mar phàirt den ullachadh a thathar a' dèanamh airson Plana Cànan Nàiseanta Gàidhlig 2017-22. Tha sin a' toirt fa-near cho cudromach 's a tha Lionra nan Comunn Eachdraidh. Cha deach buidheann-stiùiridh a chur air chois fhathast. Bòrd na Gàidhlig has undertaken a considerable amount of work in 2015-16 to develop a Communities Strategy, as part of preparations for the National Gaelic Language Plan 2017-22. This recognises the importance of the Comunn Eachdraidh Network. As yet, a community steering group has not been established.	✓

Planadh Corpais Corpus Planning	Toradh Outcome	Inbhe Status
A' dèanamh cinnteach gu bheil Amasan Àrd-ìre an cois gach fios-plana foirmeil a thèid a chur gu Comhairle Lodainn Mheadhanaich, Comhairle Lodainn an Ear, Comhairle Lodainn an Iar agus Comhairle Chrìochan na h-Alba, amasan a nì cinnteach gu bheilear a' cleachdadh Gnàthachas Litreachaidh na Gàidhlig is Ainmean-Àite na h-Alba sna Planaichean Gàidhlig aca. Ensured that formal plan notices issued to Midlothian Council, East Lothian Council, West Lothian Council, and Scottish Borders Council and sportscotland contained High Level Aims, aimed at ensuring the use of the Gaelic Orthographic Conventions and Ainmean Aite na h-Alba in their Gaelic Language Plans.	Fhuair Spòrs na h-Alba fios-plana foirmeil agus tha iad a' dealbh a' phlana aca. Tha na h-Amasan Àrd-ìre aca a' toirt iomradh air AÀA agus GOC mar phàirt de na h-amasan aca airson a' chorpais. Cha deach fiosan-plana foirmeil a chur gu Comhairle Lodainn Mheadhanaich, Comhairle Lodainn an Ear, Comhairle Lodainn an Iar agus Comhairle Chrìochan na h-Alba fhathast, ach thèid ealla a ghabhail ris na puingeann seo sna h-Amasan Àrd-ìre aca. sportscotland have been issued with a formal notice and they are drafting their plan. Their High Level Aims make reference to both AÀA and GOC as part of their corpus arrangements. Midlothian, East Lothian, West Lothian and Scottish Borders Council have not been issued with formal notices as yet, but these points will be included within their High Level Aims.	✓
Arèir's dèam maoineachadh ath' ann, a' libhrigeadh mholaidhean le àrd-phrìomhachas bhon aithisg "Planadh Corpais airson na Gàidhlig." Based on available funding, delivered high priority recommendations contained within the "Corpus Planning for Gaelic" report.	Chaidh buidheann ùr, "Buidheann Stiùiridh Corpais", a chur air chois agus chaidh cunnradair fhastadh gus na prìomhachasan a chaidh a chomharrachadh san aithisg, "Planadh Corpais airson na Gàidhlig", a thoirt gu buil. A new Corpus Steering Group has been established and a contractor appointed to deliver the priorities identified in the "Corpus Planning for Gaelic" report.	✓

Seirbheisean Corporra Corporate Services	Toradh Outcome	Inbhe Status
Ro-innleachd trì-bliadhna TFC ùr air a cruthachadh. New 3-year ICT strategy developed.	Chaidh Ro-innleachd TFC airson trì-bliadhna, 2016-19, a dhealbh. ICT Forward Strategy for 3-year period 2016-19 has been developed.	✓
Faodar iarrtasan maoineachaidh a chur chun a' Bhuird air-loidhne. Bòrd funding applications can all be done online.	Chaidh siostam ùr a chur air chois, a leigeas le daoine iarrtas maoineachaidh a chur a-steach air-loidhne. New system established and in use, enabling funding applications to be submitted online.	✓

✓	✗
Air a choileanadh no a' dèanamh adhartas On target or making progress	Cha deach a choileanadh Not Achieved



TARGAIDEAN IONMHASAIL

FINANCIAL TARGETS

Fhuair Bòrd na Gàidhlig Tabhartas gus Cuideachadh luach £5.154m airson 2015-16 (£5.154m 2014-15) agus sin air a roinn tarsainn a' bhuidseit.

Feumaidh Bòrd na Gàidhlig obair a rèir chrìochan ionmhasail a thèid a shuidheachadh le Ministearan na h-Alba airson na bliadhna. Ann an 2015-16 b' ann mar seo a bha an suidheachadh:

Bòrd na Gàidhlig received a total Grant-in-Aid allocation for 2015-16 of £5.154m (£5.154m 2014-15) split across the budget.

Bòrd na Gàidhlig is required to operate within the financial allocation determined by Scottish Ministers for the year. In 2015-16 the position was as follows:

	2015-16			Grant in Aid
	Na thachair Outturn	Aontaichte Allocation	Eadar- dhealachadh Variance	
Tabhartas gus Cuideachadh	£m	£m	£m	
Priomh Thabhartas gus Cuideachadh (cosgaisean ruith)	1.482	1.609	-0.127	Core Grant-in Aid (running costs)
Maoineachadh airson Leasachaidhean Gàidhlig	2.642	2.405	0.237	Funds for Gaelic development
Maoin Bhuileachaidh nam Planaichean Gàidhlig	1.020	1.140	-0.120	Gaelic Language Plans Implementation Fund
Iomlan	5.144	5.154	-0.010	Total

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

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

	2014-15			Grant in Aid
	Na thachair Outturn	Aontaichte Allocation	Eadar- dhealachadh Variance	
Tabhartas gus Cuideachadh	£m	£m	£m	
Priomh Thabhartas gus Cuideachadh (cosgaisean ruith)	1.397	1.400	-0.003	Core Grant-in Aid (running costs)
Maoineachadh airson Leasachaidhean Gàidhlig	2.748	2.614	0.134	Funds for Gaelic development
Maoin Bhuileachaidh nam Planaichean Gàidhlig	1.020	1.140	-0.120	Gaelic Language Plans Implementation Fund
Iomlan	5.165	5.154	0.011	Total

Tha an clàr gu h-àrd a' dèanamh aithris air tar-chosg de £11,000 air stèidh airgid mu choinneamh an Tabhartais gus Cuideachadh. Tha sin taobh a-staigh chrìochan iomchaidh seach gun robh airgead ann bhon chùl-stòr.

The above table reports a net overspend of £11k on a cash basis against the Grant-in-Aid allocation. This is within acceptable limits due to available cash reserves.

PRÌOMH CHUNNARTAN KEY RISKS

Tha e cudromach gum bi rianan-obrach teann aig Bòrd na Gàidhlig a thaobh chunnartan gus dèanamh cinnteach gun coilean sinn ar n-obair a rèir nan ceann-uidhe ro-innleachdail a th' againn. Bidh am Bòrd agus an Sgioba Stiùiridh a' cumail sùil air rian air cunnartan, agus bidh iad a' cumail sùil gu h-àraidh air na cunnartan as motha a tha ron bhuidhinn, a' gabhail a-steach cunnartan ro-innleachdail, obrach, ionmhasail, laghail agus cunnartan a thaobh mar a chumas sinn ri reachdas. Air feadh na bliadhna, thèid aithris agus beachdachadh air cunnartan tro aithisgean agus clàr-chunnartan don Bhòrd, don Chomataidh Sgrùdaidh is Rianachd Chunnartan agus don Sgioba Stiùiridh a bhios a' cur seachad pàirt de gach coinneamh aca gus sgrùdadh a dhèanamh agus bruidhinn air cunnartan sònraichte ann am barrachd doimhneachd. B' e am prìomh chunnart ro-innleachdail a chaidh a chomharrachadh, Tabhartas gus Cuideachadh nas lugha ann an 2017/18 mar thoradh air poileasaidhean riaghaltais agus teannais, agus bidh e a' ciallachadh nach bi sinne no ar luchd-compàirt ann an libhrigeadh sheirbheisean cho comasach air prìomh amasan an Riaghaltais a choileanadh (no cuideachadh leis na h-amasan sin), amasan a gheibhear an lùib targaidean an Fhrèam Choileanaidh Nàiseanta, sa Phlana Cànan Nàiseanta Ghàidhlig, agus fo Achd an Fhoghlaim (Alba) 2016. Bidh cunnartan obrach ag èirigh ri linn shiostaman, phròiseasan, dhaoine agus thachartasan air an taobh a-muigh a bheir buaidh air obair na buidhne, a' gabhail a-steach tèarainteachd eadar-lìn, sgiobachd agus cliù na buidhne. Tha dùbhlain obrach ron bhuidhinn a dh'fhaodadh buaidh shusbainteach a thoirt air a' bhuidhinn agus cliù na buidhne agus tha sinn ag ullachadh gus dèiligeadh ri cunnartan a dh'fhaodadh èirigh ri linn goireasan Teicneòlas Fiosrachaidh nach obraich mar bu chòir, atharraichean sa bhuidhinn, agus ri linn mar nach cumar ri laghan is reachdas.

A disciplined approach to risk is important in Bòrd na Gàidhlig in order to ensure that we are executing according to our strategic objectives. The Board and Leadership Team has oversight for risk management with a focus on the most significant risks facing the organisation, including strategic, operational, financial and legal and compliance risks. Throughout the year, the risks are presented and discussed in the context of a risk register report to the Board, the Audit and Risk Management Committee and the Leadership Team who dedicate a portion of their meetings to review and discuss specific risks in greater detail. The key strategic risk identified is that of a reduced grant-in-aid for 2017/18 as a result of government policies and austerity measures, thereby reducing the ability of the organisation and its service delivery partners 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. The organisation is facing operational challenges that could have a material effect on the organisation and its reputation and is mitigating against identified risks in IT failure, organisational changes, and legal and compliance risks.

BUIDHEANN A THA CUMAIL A' DOL

GOING CONCERN

Chaidh na cunntasan ullachadh a rèir riathanasan na h-inbhe cunntasachd IAS 19 agus nan cois tha luachadh le clèireach-urrais air fèicheanasan an sgeama pheinnsein mar a tha air a mhìneachadh ann an nòta 9 airson nan cunntasan. Mar phàirt de seo tha fèicheanasan a dh'fheumar a phàigheadh sna bliadhnaichean air thoiseach oirnn mar fhèicheanasan peinnsein a tha ag èirigh bho Bhòrd na Gàidhlig a bhith cumail ri IAS 19. Tha Hymans Robertson LLP, an clèireach-urrais airson an sgeama pheinnsein, air obrachadh a-mach dè na fèicheanasan a th' ann fo IAS 19. Nì an clèireach-urrais ath-sgrùdadh air stèidh mhaoineachaidh an sgeama pheinnsein a h-uile trì bliadhna, cho math ri ath-sgrùdaidhean gach bliadhna ma dh'fheumar. Chaidh an luachadh oifigeil a dhèanamh air a' mhaoin air 31 Màrt 2014. Nuair a bha iad a' tomhas dè a' chosgais a bhiodh ann airson peinnseanan airson na bliadhna gu 31 Màrt 2016, tha an clèireach-urrais air gabhail ris gum bi luchd-obrach a' cumail orra a' cosnadh shochairan ùra a rèir nan riaghailtean mar a tha iad an-dràsta agus gum bi an uiread pàighidh air a bheilear a' cosnadh peinnsean a' fuireach faisg air an aon ìre nuair a thig luchd-obrach ùra an àite feadhainn a dh'fhalbhas.

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

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

The accounts have been prepared incorporating the requirements of the accounting standard IAS 19 and include an actuarial valuation of the pension scheme liability as explained in note 9 to the accounts. This reflects the inclusion of liabilities falling due in future years in respect of pension liabilities arising from the application of IAS 19 to Bòrd na Gàidhlig. Hymans Robertson LLP, the actuary to the pension scheme, has calculated the liability arising under IAS 19. The actuary conducts a triennial review of the funding basis of the pension scheme, along with yearly reviews when appropriate. The formal valuation of the fund was conducted as at 31 March 2014. In preparing the projected pension expense for the year to 31 March 2016, the actuary has assumed employees continue to earn new benefits in line with the regulations as they currently stand and that the pensionable payroll remains stable with new entrants replacing leavers.

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

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

AN ÀRAINNEACHD ENVIRONMENTAL MATTERS

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

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

POILEASaidh PÀIGHIDH AIRSON LUCHD- SOLARACHAIDH SUPPLIER PAYMENT POLICY

Tha e na phoileasaidh aig Bòrd na Gàidhlig gum pàigh sinn gach neach-solarachaidh taobh a-staigh 30 latha-obrach bhon a gheibhear am fàirdeal, agus thèid seo innse don luchd-obrach a tha dèiligeadh ri bhith pàigheadh luchd-solarachaidh agus ma dh'iarraas iad, thèid seo innse do luchd-solarachaidh. Bidh Bòrd na Gàidhlig a' coileanadh nan riathanasan a tha Riaghaltas na h-Alba air a stèidheachadh a thaobh a bhith pàigheadh chompanaidhean beaga, sin gum bithear ag amas air am pàigheadh taobh a-staigh 10 latha. B' e an ùine a thug e dhuinn sa chumantas luchd-fiach a phàigheadh 2.2 latha (2015 – 2.5 latha).

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 2.2 days (2015 – 2.5 days).

IARRTASAN FO REACHDAS SAORSA AN FHIOSRACHAIDH FREEDOM OF INFORMATION REQUESTS

Mar bhuidhinn a tha faighinn maoin eachadh 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 2015/16 fhuair Bòrd na Gàidhlig 14 (2014/15 – 10) iarrtasan fo Shaorsa an Fhiosrachaidh.

As a public funded organisation Bòrd na Gàidhlig is committed to full compliance with the Freedom of Information (Scotland) Act 2000. In line with most other Scottish Public Authorities, Bòrd na Gàidhlig has now adopted the **Model Publication Scheme** produced by the Scottish Information Commissioner.

In 2015/16 Bòrd na Gàidhlig received 14 (2014/15 – 10) Freedom of Information requests.

SEILBHEAN CALPA NA BLIADHNA CAPITAL INVESTMENTS IN YEAR

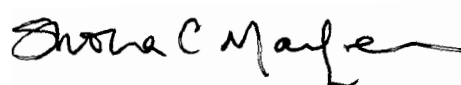
Chuir Bòrd na Gàidhlig £0 (2015 – £4,000) an seilbh so-mhaoin shuidhichte sa bhliadhna seo.

Bòrd na Gàidhlig invested £0 (2015 – £4,000) in fixed assets during the year.

	2016 £,000	2015 £,000
Uidheamachd Choimpiutaireachd	0	4 Computer Equipment



Shona NicIllinnein
An t-Oifigear Cunntachail
31 Lùnastal 2016



Shona MacLennan
Accountable Officer
31 August 2016

AITHISG CUNNTACHALACHD IS CORPORRA ACCOUNTABILITY & CORPORATE REPORT

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

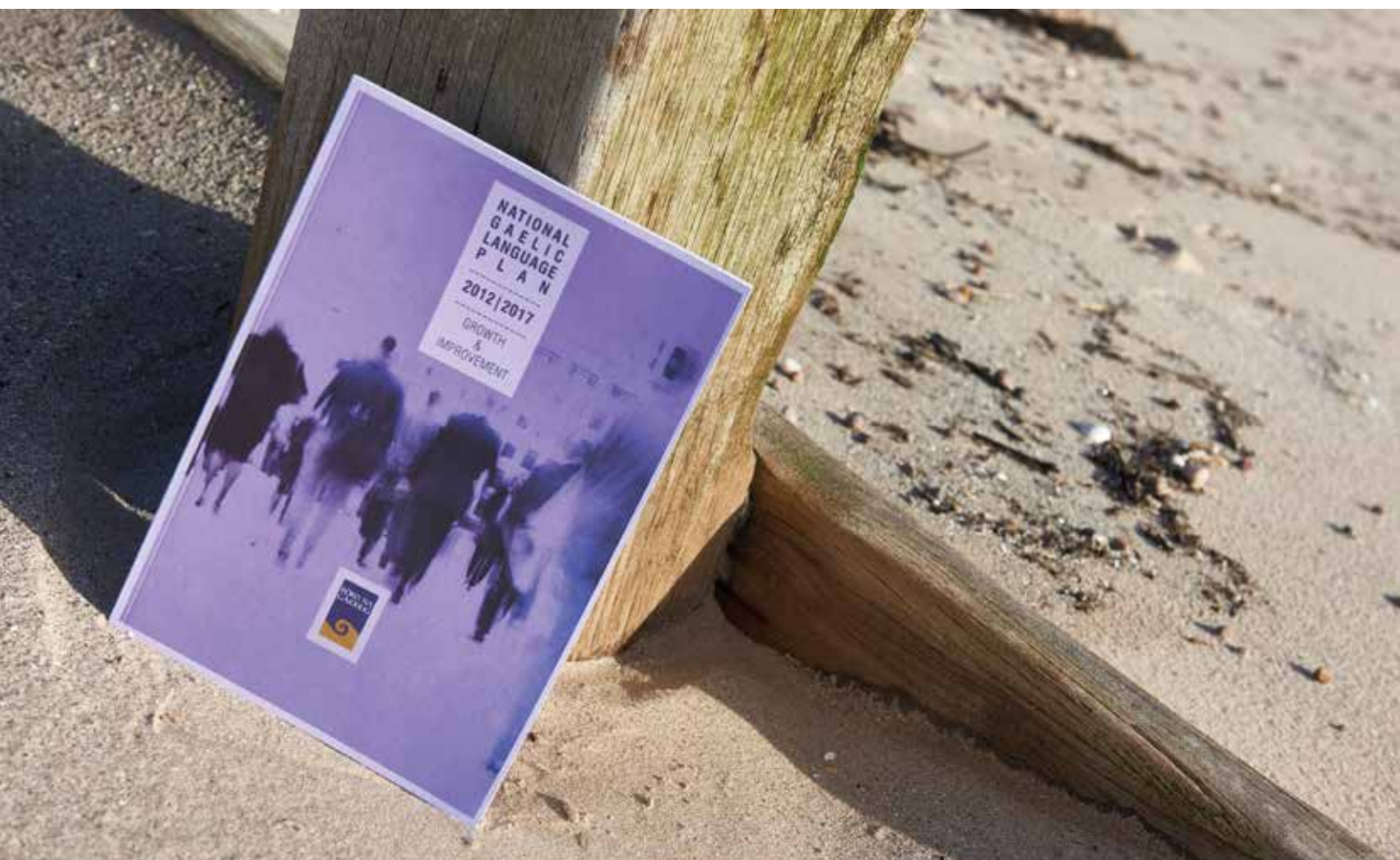
'S iad na h-aithrisean a gheibhear san aithisg seo:

- Aithisg air Riaghladh Corporra sa bheil 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

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

The statements incorporated in this report are the:

- 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 NAN STIÙIRICHEAN

DIRECTORS' REPORT

BALLRACHD A' BHÙIRD

Gheibhear fiosrachadh air Buill a' Bhùird san Aithris air Riaghladh air duilleag 48; chithear Clàr Chom-pàirtean nam Ball air làrach-lìn Bhòrd na Gàidhlig: www.gaidhlig.org.uk.

BOARD COMPOSITION

Information on Board Members is given in the Governance Statement on page 48; the Register of Members' interests can be viewed on the Bòrd na Gàidhlig website www.gaidhlig.org.uk.

LUCHD-OBACH A' GABHAIL COM-PÀIRT

EMPLOYEE INVOLVEMENT

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

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

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

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

DLEASTANASAN CO-IONANNACHD

EQUALITY DUTY

MAR A NÌ BÒRD NA GÀIDHLIG CO-IONANNACHD NA NÌ ÀBHAISTEACH NA OBAIR AGUS NA BUILEAN

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

Tha am Bòrd air cur roimhe fios às 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 an làrach-lìn againn, leis an fhiosrachadh as ùire air prògram nan iomairtean a tha sinn 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.

Tha tòrr den obair a chaidh a dhèanamh thairis air a' bhliadhna a dh'fhalbh air a bhith ag amas gu sònraichte air: na prionnsabalan airson co-ionannachd fhighe a-steach dor n-obair agus a' dèanamh cinnteach gu bheil cinn-uidhe nan iomairtean co-ionannachd, a chaidh a chur an gnìomh, air an coileanadh le bhith:

- A' cumail oirnn a' cur poileasaidh co-ionannachd an sàs an lùib gach poileasaidh is modh-obrach iomchaidh aig a' Bhòrd suas gu ìre a' Bhùird Stiùiridh;
- A' toirt a-steach modhan-obrach gus ath-sgrùdadh a dhèanamh air poileasaidhean feuch a bheil cothroman ann gus dèiligeadh ri duilgheadasan a thaobh co-ionannachd a dh'fhaodadh a bhith ann, agus sin air a dhèanamh nuair a thèid gach poileasaidh ath-sgrùdadh is ùrachadh;
- A' cumail oirnn le rannsachadh gus sealltainn dè an dàta co-ionannachd a tha ri fhaotainn gus am Bòrd a chuideachadh le bhith dealbh ro-innleachdan is phoileasaidhean mu choinneamh nam prìomh raointean co-ionannachd. Tha seo a' buntainn ri bhith dèanamh co-ionannachd àbhaisteach agus ri bhith libhrigeadh builean a' Bhùird, mar a chithear gu h-ìosal.

MAINSTREAMING & OUTCOMES

Under the Equality Act 2010 (Specific Duties) (Scotland) Regulations (the Regulations) Bòrd na Gàidhlig (the Bòrd) is required to publish progress on mainstreaming the public sector equality duty and the outcomes the organisation has set every 2 years.

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

Much of the work in the past year has focused on embedding the principles of mainstreaming and ensuring the initiatives that have been implemented are achieving their objectives through:

- Continued integration of the equalities policy into relevant Bòrd policies and procedures up to and including Board level;
- Introduction of procedures to review policies for opportunities to address potential equality issues as and when each policy is reviewed and updated;
- Ongoing collection of equalities monitoring forms for recruitment, leavers and current staff, and individuals receiving funding from the Bòrd;

- A' cumail oirnn le rannsachadh gus sealltainn dè an dàta co-ionannachd a tha ri fhaotainn gus am Bòrd a chuideachadh le bhith dealbh ro-innleachdan is phoileasaidhean mu choinneamh nam prìomh raointean co-ionannachd. Tha seo a' buntainn ri bhith dèanamh co-ionannachd àbhaisteach agus ri bhith libhrigeadh builean a' Bhùird, mar a chithear gu h-ìosal.

Stèidhich am Bòrd ceithir builean airson co-ionannachd. Tha geàrr-iomradh beag ann gu h-ìosal air an adhartas a rinneadh mu choinneamh gach buil, agus tha fiosrachadh nas mionaidiche ri fhaotainn san aithisg iomlan:

Buil 1

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

Tha am Bòrd air dàta a chruinneachadh bho luchd-iarrtais sna trì bliadhna a dh'fhalbh. Ged nach eil ach taghadh beag de dhàta againn, tha e a' sealltainn gu bheil cothroman ann 's dòcha siùil a chur an sàs gus barrachd luchd-iarrtais a tharraing bho dhaoine a bhuineas do mhion-chinnidhean. Cha do thill uimhir de dhaoine foirm an coimeas ri bliadhnaichean eile agus nithear oidhirp gus daoine a bhrosnachadh gu bhith lionadh a-steach is a' tilleadh fhoirmichean-sgrùdaidh. Thèid an dà ghnìomh sin a thoirt air adhart san ath bhliadhna ionmhais.

Buil 2

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

Mar a thachair bliadhnaichean eile, cha robh mòran atharraichean idir air sgioba obrach a' Bhùird, agus le sin tha e gu math doirbh tomhas dè cho soirbheachail agus a tha sinn ann a bhith coileanadh na buile seo le bhith cleachdadh nam figearan a chruinnich sinn. Tha am Bòrd a' dol a bheachdachadh air mar a dh'fhaodadh dèiligeadh ris a' bhuil seo ann an dòigh nas fheàrr tro chothroman gus co-ionannachd a dhèanamh na nì àbhaisteach nar n-obair san ath bhliadhna ionmhais, gu h-àraidh le bhith sgrùdadh chothroman trèanaidh do luchd-obrach.

- Ongoing research to establish what equalities data is available to help inform the Bòrd's strategy and policy work in a number of core areas. This is relevant to both mainstreaming and delivering against the Bòrd's outcomes, and is discussed further below.

The Bòrd set four equality outcomes. A brief summary of progress is provided against each of the outcomes below with more detailed information in the full report:

Outcome 1

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

The Bòrd has collected data from applicants for the past 3 years. While the dataset is still fairly small, it does suggest there may be an opportunity to implement measures to attract more applicants from minority ethnic groups. The number of returns was also notably lower than in previous years and steps will be taken to actively encourage completion and return of the monitoring forms. Both of these actions will be taken forward during the next financial year.

Outcome 2

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

As in previous years, there has been a very low turnover of staff at the Bòrd and consequently it is very difficult to gauge success with this outcome from the statistics that have been gathered. The Bòrd will consider whether this outcome may be better addressed through mainstreaming opportunities over the next financial year, in particular the monitoring of training opportunities for staff.

Buil 3

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

Mar a dhearbhadh rannsachadh a chaidh a bharantachadh leis a' Bhòrd a-cheana, chan eil ach glè bheag de bhuidhnean a tha sgrùdadh co-ionannachd an lùib mar a thèid seirbheisean Gàidhlig a lìbhrigeadh.

Às dèidh a' chiad phròiseict ann an 2014, bharantaich am Bòrd rannsachadh airson trì bliadhna eile mu inbhich a tha nan luchd-ionnsachaidh Gàidhlig. Sheall a' chiad cheisteachan gun robh beagan a bharrachd dhaoine a bha gam meas fhèin ciorramach air an riochdachadh am measg inbhich a tha nan luchd-ionnsachaidh Gàidhlig na tha air an riochdachadh am measg inbhich a tha nan luchd-ionnsachaidh san fharsaingeachd ann an Alba, ach bha an ìre riochdachaidh sin fhathast gu math nas lugha na an cuibhreann de dhaoine ann an Alba air fad a tha gam meas fhèin ciorramach. Bha an ìre riochdachaidh sin air a dhol an àird pìos beag biodach ann an 2015, agus sheall an sgrùdadh ann an 2015 gun robh barrachd dhaoine nas sine nan luchd-ionnsachaidh le àireamhan nas lugha de dhaoine aig na h-aoisean nas òige. Chaidh feum a dhèanamh de na toraidhean ann a bhith dealbh ro-innleachd ionnsachaidh do dh'inbhich, agus thathar an dùil gun tèid ìrean riochdachaidh a sgrùdadh ann an ceisteachain eile.

Buil 4

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

Ri linn cho beag dàta a tha ri fhaotainn, tha am Bòrd a' dol a choimhead feuch dè an dòigh as fheàrr a' bhuil seo a thoirt air adhart, agus le sin bithear gu sònraichte a' coimhead air a' bhuil seo fhighe a-steach don ath Phlana Cànan Nàiseanta Ghàidhlig.

Outcome 3

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

As determined in previous research commissioned by the Bòrd, very few organisations are monitoring equalities around the provision of Gaelic language services.

Following on from the initial project in 2014, the Bòrd has commissioned research about adult learners of Gaelic for a further 3 years. The first survey highlighted that, while the representation of those that considered themselves disabled amongst adult learners of Gaelic was slightly higher compared to adult learners in Scotland in general, it was still much lower than the representation in the general population. The representation had increased very slightly in the 2015 survey, which also suggested an ageing learning population with limited representation from the lower age brackets. The findings from the survey were used to inform the strategy for adult learners of Gaelic and it is intended to continue monitoring representation in future surveys.

Outcome 4

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

Given the lack of available data, the Bòrd will look at the most effective way to measurably progress this outcome, which will primarily focus on integration with the next National Gaelic Language Plan.

FÈICHEANASAN PEINNSEIN PENSION LIABILITIES

Air 31 Màrt 2016, b' e am fèicheanas lom airson maoin nam peinnseanan, a rèir Inbhe Cunntasachd Eadar-nàiseanta 19 (IAS 19), £0.727m (£0.978m 2014/15). Thàinig lùghdachadh de £0.251m air an fhèicheanas seo ann an Cùl-stòr nam Peinseanan seach gun robh atharrachadh ann an uallaichean an sgeama ri linn shochoirean, bho £3.221m gu £3.140m, nas lugha na an t-atharrachadh a chunnacas ann an luach cothromach so-mhaoin an sgeama bho £2.243m gu £2.413m. Chithear am poileasaidh cunntasachd airson na maoine seo ann an Nota 1 (duilleag 77) airson nan cunntasan. Gheibhear fiosrachadh foillsichte a thaobh IAS 19 ann an nota 9 (duilleagan 83 gu 95). Gheibhear fiosrachadh eile mu pheinnseanan san Aithisg air Tuarastalan, duilleagan 59 is 64.

At 31 March 2016 the net pension fund liability in terms of International Accounting Standard 19 (IAS 19) was £0.727m (£0.978m 2014/15). This liability on the Pension Fund Reserve has reduced by £0.251m due to the change in the scheme's benefit obligation from £3.221m to £3.140m being smaller than the change in the fair value of scheme's assets from £2.243m to £2.413m. The accounting policy for this fund is given in note 1 (page 77) to the accounts. IAS 19 disclosures are given in note 9 (pages 83 to 95 inclusive). Other pension information is given in the Remuneration Report pages 59 to 64.

CÌSEAN NACH BUIN DON SGRÙDADH NON AUDIT FEES

Cha deach suimeannan a phàigheadh don neach-sgrùdaidh bhon taobh a-muigh, Sgrùdadh na h-Alba, ach a thaobh an sgrùdaidh reachdail a rinn iad (faicibh nota 4, duilleag 80) airson nan cunntasan.

No payments were made to the external auditor, Audit Scotland, other than in respect of the statutory audit (see note 4, page 80) to the accounts.

TACHARTASAN CO-CHEANGAILTE RI DÀTA PEARSANTA PERSONAL DATA RELATED INCIDENTS

Cha robh gin a thachartasan ann co-cheangailte ri dàta pearsanta rè na bliadhna (2015 – cha robh gin).

There were no personal data related incidents during the year (2015 – Nil).

AITHRIS AIR DLEASTANASAN AN OIFIGEIR CHUNNTACHAIL

STATEMENT OF ACCOUNTABLE OFFICER'S RESPONSIBILITIES

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

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

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

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

Under Section 8 of the Gaelic Language (Scotland) Act 2005, Bòrd na Gàidhlig is required to prepare financial statements for each financial year in the form and on the basis determined by the Scottish Ministers. The financial statements are prepared on an accruals basis and must give a true and fair view of the state of affairs of Bòrd na Gàidhlig as at the end of the financial year and of the income and expenditure, total recognised gains and losses and cash flows for the financial year.

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

- Observe the financial statements direction issued by the Scottish Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;
- State whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements; and
- Prepare the financial statements on a going concern basis.

In addition the Bòrd has general responsibility for taking such steps as are reasonably open to it to safeguard the assets of the Bòrd and to prevent and detect fraud and other irregularities.

Tha am Prìomh Oifigear Cunntachail aig Riaghaltas na h-Alba air Shona NicIllinnein a chur an dreuchd mar Oifigear Cunntachail bho 6 Ògmhios 2016. Tha na dleastanasan a bhuineas do a dreuchd mar Oifigear Cunntachail a' Bhùird air an cur an cèill sa Mheòrachan airson Oifigearan Cunntachail a dh'fhoillsich Ministearan na h-Alba. Ann an 2015-16, bha na daoine a leanas nan Oifigearan Cunntachail don Bhòrd:

- Iain Caimbeul (gu 26 Ògmhios 2015)
- Joe Moore (bho 13 Iuchar 2015 gu 31 Dùbhlachd 2015)
- Pòl MacIain, Oifigear Cunntachail na Roinne aig Riaghaltas na h-Alba, Àrd-stiùiriche airson Ionnsachaidh is Ceartais (bho 1 Faoilleach 2016 gu 5 Ògmhios 2016)

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

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

Mar an t-Oifigear Cunntachail, tha mi a' dearbhadh gu bheil an aithisg bhliadhnail agus na cunntasan le chèile, cothromach, gun claonadh 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.

The Principal Accountable Officer of the Scottish Government has appointed Shona MacLennan as Accountable Officer from 6 June 2016. Her responsibilities as Accountable Officer for the Bòrd are set out in the Memorandum to Accountable Officers issued by Scottish Ministers. During 2015-16, the following persons served as Accountable Officers to the Bòrd:

- Iain Campbell (until 26 June 2015)
- Joe Moore (from 13 July 2015 until 31 December 2015)
- Paul Johnson, the Scottish Government Accountable Portfolio Officer, Director General for Learning and Justice (from 1 January 2016 until 5 June 2016)

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

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

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.

A' FOILLSEACHADH FIOSRACHADH DO LUCHD-SGRÙDAIDH

DISCLOSURE OF INFORMATION TO THE AUDITORS

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

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



AITHRIS AIR RIAGHLADH

GOVERNANCE STATEMENT

CÙL-FHIOSRACHADH

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

ÌRE NAN DLEASTANASAN

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

GOVERNANCE FRAMEWORK

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

Tha am frèam riaghlaidh air a bhith aig Bòrd na Gàidhlig airson na bliadhna a chrìochnaich air 31 Màrt 2016 agus suas chun a' chinn-latha a chaidh an Aithisg Bhliadhnail agus an Aithris air na Cunntasan aontachadh.

BACKGROUND

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

SCOPE OF RESPONSIBILITY

As Accountable Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the organisation's policies, aims and objectives, set by Scottish Ministers, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities set out in the "Accountable Officer's Memorandum".

GOVERNANCE FRAMEWORK

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 governance framework has been in place at Bòrd na Gàidhlig for the year ended 31 March 2016 and up to the date of approval of the Annual Report and Statement of Accounts.

AM BÒRD

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

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

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

Tha e mar dhleastanas air a' Bhòrd 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 shoibheachadh.

THE BOARD

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

The Board comprises the Cathraiche and up to 11 non-executive Members (there are 10 at present), and meets regularly throughout the year. The normal term of office for a Board member is 4 years, although lengths of appointments may be varied to ensure continuity of Board membership.

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 senior management.

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

COMATAIDHEAN BHÒRD NA GÀIDHLIG

A' Chomataidh Sgrùdaidh is Rianachd Chunnartan

Dh'aontaich am Bòrd, san Dùbhlachd 2015, bunaitean na Comataidh Sgrùdaidh atharrachadh gus a bhith na "Comataidh Sgrùdaidh is Rianachd Chunnartan". Bidh a' Chomataidh a' stiùireadh mar a thèid pròiseasan gus rian a chumail air cunnartan fhighe a-steach do dh'obair na buidhne. Ann an co-bhuinn ris an Sgioba Stiùiridh, nì a' Chomataidh cinnteach gun tèid gnìomhan iomchaidh 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. Coinnichidh a' Chomataidh Sgrùdaidh is Rianachd Chunnartan co-dhiù trì tursan sa bhliadhna. Tha triùir Bhall bhon Bhòrd oirre, agus b' e Colla Dòmhnallach an Cathraiche.

Bidh an luchd in-sgrùdaidh agus an luchd-sgrùdaidh bhon taobh a-muigh an làthair aig a h-uile coinneamh den Chomataidh agus tha cothrom aca bruidhinn gu dìomhair ri buill na Comataidh. Bidh i ag obair air stèidh neo-eisimeileach agus nì i aithrisean don Bhòrd.

Tron bhliadhna rinn Buill na Comataidh seo fèin-mheasadh orra fhèin a rèir molaidhean Leabhran Chomataidhean Sgrùdaidh na h-Alba. B' e toradh a' mheasaidh sin, gun robhar a' coileanadh nam bun-phrionnsapalan is deagh mhodhan-obrach a tha "Leabhran nan Comataidhean Sgrùdaidh", a dh'fhoillsich Riaghaltas na h-Alba, a' moladh airson Comataidh Sgrùdaidh bhuadhach. Choinnich a' Chomataidh seo ceithir tursan ann an 2015/16.

COMMITTEES OF BÒRD NA GÀIDHLIG

Audit & Risk Management Committee

The Board agreed, in December 2015, to change the remit of the Audit Committee to "Audit & Risk Management Committee". This Committee is to lead on embedding risk management processes 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 operational delivery. The Audit & Risk Management Committee will meet at least three times a year. It comprises three Board Members, and was chaired by Coll MacDonald.

The external and internal auditors attend all Committee meetings and are given the opportunity to speak confidentially to the Committee members. It operates independently and reports to the Board.

During the year Members of this Committee carried out a self-assessment review based on the Scottish Audit Committee Handbook. This review concluded that the fundamental principles and good practice required for an effective Audit Committee as given in the "Audit Committee Handbook", published by the Scottish Government, were being achieved. This Committee met three times during 2015/16.

A' Chomataidh Poileasaidh is Ionmhais

'S e adhbhar na Comataidh seo comhairle a thoirt don Bhòrd feuch gum bi planadh ionmhasail agus coileanadh obrachaidh ro-innleachdail ann a tha èifeachdach agus buadhach agus tha e an urra riutha tabhartasan eadar barrachd air £15,000 is nas lugha na £40,000 aontachadh, ma dh'fheumas iad aonta eadar coinneamhan a' Bhùird. Bidh a' Chomataidh seo cuideachd a' toirt comhairle don Bhòrd mu chùisean co-cheangailte ri tuarastalan luchd-obrach agus cùmhnantan obrach, agus tha e an urra riutha ìrean pàighidh do luchd-obrach aontachadh, agus ath-sgrùdadh pàighidh bliadhnail agus cumhachan pàighidh co-cheangailte ri coileanadh aontachadh. Tha Ealasaid Nic an t-Saoir sa chathair. 'S iad na Buill eile air a' Chomataidh: Cathraiche na Comataidh Sgrùdaidh is Rianachd Chunnartan, Cathraiche Comataidh Leasachadh na Gàidhlig agus an t-Oifigear Cunntachail. Choinnich a' Chomataidh ceithir tursan ann an 2015/16.

Comataidh Leasachadh na Gàidhlig

Tha Comataidh Leasachadh na Gàidhlig air dleastanasan dà Chomataidh a bh' ann roimhe a ghabhail os làimh: a' Chomataidh Cleachdadh Gàidhlig agus a' Chomataidh Foghlaim is Ionnsachaidh. 'S e adhbhar na Comataidh clàr-ama ullachadh, a chur an gnìomh agus a sgrùdadh airson nam Planaichean Gàidhlig aig na Buidhnean Poblach mar a thathar ag iarraidh fon Achd; agus tha e an urra riutha a bhith dèanamh measadh, luachadh agus molaidhean a thoirt don Bhòrd a thaobh a bhith toirt aonta do phlanaichean; agus bidh iad ag aontachadh amasan àrd-ìre airson nam planaichean mus tèid an cur a-staigh chun nam Ministearan. Bidh a' Chomataidh seo cuideachd a' toirt taic is comhairle don sgioba Foghlaim air cùisean ro-innleachdail co-cheangailte ri foghlam is ionnsachadh na Gàidhlig. Tha Iain MacLeòid na Chathraiche airson Comataidh Leasachadh na Gàidhlig. Choinnich iad ceithir tursan ann an 2015/16.

Policy and Finance Committee

The role of this Committee is to provide advice to the Board to ensure efficient and effective financial planning and strategic operational performance and approve grants greater than £15,000 and less than £40,000 if the need arises between Board meetings. This Committee additionally provides the Board with advice on matters relating to staff remuneration and conditions of service, and to agree staff pay grading arrangements, annual pay review and performance related pay provisions. The Committee is chaired by Elizabeth McAtear; the other Committee Members are the Chairs of the Audit & Risk Management Committee, the Gaelic Development Committee and the Accountable Officer. This Committee met four times during 2015/16.

Gaelic Development Committee

The Gaelic Development Committee is an amalgamation of the previous Gaelic Education and Learning and Gaelic Usage Committees. This Committee's responsibility is preparing, implementing, and monitoring the schedule for Gaelic Language Plans by Public Bodies required under the Act; assessing, evaluating and making recommendations to the Board on the approval of plans; agreeing high level aims for Plans prior to submission to Ministers. This Committee also supports and advises the Education team on strategic matters concerning Gaelic education and learning. The Gaelic Development Committee is chaired by John MacLeod. During 2015/16 it met four times.

BÒRD NA GÀIDHLIG 2015/16: BALLRACHD CHOMATAIDHEAN AGUS LÀTHAIREACHD

BÒRD NA GÀIDHLIG 2015/16: COMMITTEE MEMBERSHIP AND ATTENDANCE

	Ball Member	Am Bòrd Board	Sgrùdadh Audit	Poileasaidh is Ionmhas Policy & Finance	Leasachadh na Gàidhlig Gaelic Development
	Ailean Dòmhnallach Cathraiche Allan MacDonald Chair	4/5			
	June Ghreumach (Leig i dhith a dreuchd air 31/12/2015) June Graham (retired 31/12/2015)	3/4*	2/2*		3/3*
	Colla Dòmhnallach Coll MacDonald	5/5	3/3	4/4	
	Dòmhnall MacLeòid Donald MacLeod	5/5			4/4
	Fiona O'Hanlon Fiona O'Hanlon	4/5			4/4
	Iain MacLeòid John MacLeod	5/5		4/4	3/4
	Ealasaid Nic an t-Saoir Elizabeth McAtear	5/5	3/3	3/4	2/4
	Joy Dunlop Joy Dunlop	1/1**			
	Màiri NicAonghais Mary MacInnes	1/1**			
	Dòmhnall MacSuain Donald MacSween	1/1**			
	Johan Nic a' Ghobhainn Johan Smith	1/1**			
	Seumas Whannel James Whannel	1/1**			

(An àireamh de choinneamhan aig an robh iad/An àireamh iomlan de choinneamhan a chumadh)
(Number of meetings attended/Total number of meetings)

*Leig am ball seo dhith a dreuchd, mar sin seo na coinneamhan a bhuineas rithese

*Member retired therefore result reflects applicable meeting attendance

**Thòisich iad air 01/03/2016 – an làthair, ach gun a bhith gabhail pàirt ann

**Started 01/03/2016 – attendance to observe only

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

AN SGIоба STIÙIRIDH 2015-16

Iain Caimbeul (Ceannard gu 26 Ògmhios 2015)

Joe Moore (Ceannard Eadar-amail bho 13 Iuchar 2015 gu 31 Dùbhlachd 2015)

Brus Robasdan

(Ceannard Eadar-amail bho 1 Faoilleach 2016)

Alasdair MacFhionghuin

(Leasaiche Ionmhais is Seirbheisean Corporra)

Dàibhidh Boag (Leasaiche Cànan Gàidhlig)

Màiri NicIlleMhaoil (Leasaiche Foghlaim & Ionnsachaidh gu 14 Lùnastal 2015)

Steven MacIomhair

(Manaidsear Corporra is Conaltraidh)

Bidh an Sgioba Stiùiridh a' coinneachadh gu cunbhalach agus tha e an urra riutha dleastanasan reachdail agus amasan ro-innleachdail a' Bhùird a choileanadh. San Sgioba Stiùiridh tha an Ceannard agus Ceann gach roinn obrachaidh, agus am Manaidsear Corporra is Conaltraidh. 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 a' Bhùird.

THE CHAIR 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.

THE LEADERSHIP TEAM 2015-16

Iain Campbell (Ceannard until 26 June 2015)

Joe Moore (Interim CEO from 13 July 2015 until 31 December 2015)

Bruce Robertson

(Interim CEO from 1 January 2016)

Alasdair MacKinnon

(Head of Finance & Corporate Affairs)

David Boag (Head of Gaelic Usage)

Mary MacMillan (Head of Education & Learning until 14 August 2015)

Steven MacIver

(Corporate & Communications Manager)

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 and the Corporate & Communications Manager. 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.

FRÈAM CHUNNARTAN IS SMACHD

Feumaidh gach buidheann – a dh'fheumas cumail ri riatanasan 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 mìneachadh gu h-ìosal air mar a thèid Rian a chumail air Cunnartan. Gus rian is smachd a chumail air cunnartan mòra, thèid aontachadh ri planaichean-gnìomha, clàran-ama agus cò na manaidsèaran a tha an urra riutha. Bidh an Sgioba Stiùiridh a' cumail Chlàran-chunnartan, a' gabhail a-staigh planaichean-gnìomha, agus thèid an ath-sgrùdadh bho àm gu àm. Thèid aithris a dhèanamh gu cunbhalach air cur-an-gnìomh phlanaichean-gnìomha don Chomataidh Sgrùdaidh is Rianachd Chunnartan agus don Bhòrd. Bidh earrainn air Cunnartan anns gach plana no moladh susbainteach a thèid a chur air beulaibh a' Bhùird airson co-dhùnadh/aonta.

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

Tha e na amas don Bhòrd a bhith sìor leasachadh agus a' toirt piseach air cùisean le bhith 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:

- Tha am Bòrd a' toirt fa-near cho cudromach 's a tha rian air cunnartan do dh'obair na buidhne, agus ri linn sin chaidh Clàr-chunnartan Ro-innleachdail ùr a chruthachadh don Ùghdarras;
- nithear cinnteach gu bheil prionnsabalan air cùl Rian air Cunnartan fighte 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 bho àm gu àm, le fios mu in-smachd; agus
- nithear cinnteach gum bi rian air cunnartan mar phàirt de ar siostaman a thaobh mar a tha am Bòrd a' toirt thabhartasan seachad agus ann am planadh corporra san fharsaingeachd.

Tha am Bòrd a' cumail ris a' phoileasaidh aig Riaghaltas na h-Alba a thaobh Tèarainteachd Fiosrachaidh, agus tha Prìomh Shealbhadair Chunnartan a thaobh Fiosrachaidh againn gus rian a chumail air cunnartan do dh'fhiosrachadh.

THE RISK AND CONTROL FRAMEWORK

All bodies subject to the requirements of the Scottish Public Finance Manual (SPFM) must operate a risk management strategy in accordance with relevant guidance issued by the Scottish Ministers.

The Risk Management process is outlined below. To manage and control significant risks, action plans, timescales and responsible managers are agreed. Risks Registers, including action plans, are maintained and periodically reviewed by the 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.

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:

- The Board recognises 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.

IN-SGRÙDADH

Tha an obair in-sgrùdadh na phàirt riatanach den t-siostam in-smachd. Thug TirArd MacKenzie seirbheis in-sgrùdadh don Bhòrd sa bhliadhna ionmhais seo, an lùib na h-obrach aca rinn iad mion-sgrùdadh air cunnartan a bh' ann don Bhòrd. Chaidh aithisgean a dhèanamh air Suimeannan Pàighte le Luchd-fiach, Planadh airson Stiùireadh Ionmhasail, A' Cur Siostaman an Sàs, Tabhartasan do na Prìomh Bhuidhnean Gàidhlig agus A' Solarachadh Sheirbheisean. Gheibhear toraidhean an in-sgrùdadh, na molaidhean agus na gnìomhan aontaichte sna h-aithisgean fa leth a gheibh an luchd-stiùiridh tron bhliadhna, agus thèid gearrchunntasan orra sin a chur ris na h-aithisgean ràitheil a gheibh a' Chomataidh Sgrùdadh 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 Luchd In-sgrùdadh a' foillseachadh aithisg bhliadhnail le beachd air an t-siostam in-smachd. Bidh an Luchd In-sgrùdadh 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 2015/2016 gu bheil "An Neach In-sgrùdadh den bheachd, a rèir na h-obrach a rinn i air feadh 2015/16, gu bheil frèam smachd freagarrach aig Bòrd na Gàidhlig sna siostaman air an do rinneadh sgrùdadh."

INTERNAL AUDIT

The internal audit function is an integral part of the internal control system. Bòrd na Gàidhlig's internal audit service for the financial year was provided by TirArd MacKenzie, who undertook work based on an analysis of the risk to which the organisation was exposed to. Reports have been produced which covered Creditor Payments, Financial Management Planning, Systems Implementation, Grants to Principal Gaelic Bodies and the Procurement of Services. The internal audit findings, recommendations and agreed actions are presented in the individual reports issued to management during the year, and are summarised in the quarterly reports presented to the Audit & 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 2015/2016 is that "On the basis of work undertaken during the year 2015/16, the Internal Auditor therefore considers that Bòrd na Gàidhlig has a satisfactory control framework in the systems reviewed."

IN-SMACHD

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

Tha an siostam in-smachd air a bhith an sàs airson na bliadhna a chrìochnaich air 31 Màrt 2016, agus suas chun a' chinn-latha a fhuair an aithisg bhliadhnail is cunntasan aonta, agus a rèir stiùiridhean Mhinistearan na h-Alba a gheibhear ann an SPFM.

ATH-SGRÙDADH AIR ÈIFEACHD IN-SMACHD & RIAN AIR CUNNARTAN

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

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

INTERNAL CONTROL

The system of internal control is a significant part of the governance framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of Bòrd na Gàidhlig's policies, aims and objectives; to evaluate the likelihood of those risks being realised, 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 2016, 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 & RISK MANAGEMENT

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

- A certificate of assurance supported by a completed internal control checklist, provided by the Head of Finance and Corporate Affairs that the controls are working well and, if applicable, stating areas of concern;
- The work of internal auditors, who submit regular reports to the Board's Audit & Risk Management Committee (this includes their 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 Audit Scotland in their management letter and other reports;
- The annual report provided to me by the Chair of the Audit & Risk Management Committee, detailing the work of that committee during the year;

- Ath-sgrùdaidhean ràitheil bhon Chomataidh Sgrùdaidh is Rianachd Chunnartan air clàran-chunnartan na buidhne agus obair an in-sgrùdaidh agus iad a' measadh dè cho èifeachdach agus a tha modhan gus 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 seachdaineach den Sgioba Stiùiridh.

A thuilleadh air seo, gus deagh mhodhan-riaghlaidh a chumail suas a thaobh solarachaidh, rinn luchd-obrach bhon Roinn Ionmhais is Solarachaidh trèanadh eadar-lìn agus chaidh iad gu co-labhairt leis an ainm, Atharraichean air Reachdas Solarachaidh Phoblaich na h-Alba.

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

MODHAN-OBRACH AIRSON STRÌ EADAR COM-PÀIRTEAN

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

Bidh buill a' clàradh strì sam bith a dh'fhaodadh a bhith eadar nithean sa bheil com-pàirt aca aig toiseach gach coinneamh den Bhòrd agus fàgaidh iad a' choinneamh airson cùis sam bith sa bheil com-pàirt aca. Thèid na com-pàirtean seo a chlàradh sna geàrr-chunntasan.

- Quarterly 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 weekly Leadership Team meetings.

In addition to this, in order to continue good governance with regard to procurement, Finance and Procurement staff did an e-learning training package and attended a seminar on the Changes to Scotland's Public Procurement Legislation.

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.

CONFLICTS 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 and staff, is held and updated on an annual basis. This is available for examination by any member of the public wishing to do so, and is published on the Board'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.

CEISTEAN CUDROMACH A THAOBH RIAGHLAIDH

Cha robh gin a cheistean cudromach ann a thaobh riaghlaidh.

CEISTEAN A THAOBH RIAGHLAIDH SAN ÙINE RI THIGHINN

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

- A' dealbh Plana Cànan Nàiseanta Gàidhlig ùr;
- A' dèanamh sgrùdadh air comataidh ùr agus a' cur obair na comataidh an sàs gus am bi planadh ro-innleachdail nas fheàrr againn;
- A' togail air an obair a rinneadh a-cheana gus lèirsinn choitcheann a chur air adhart còmhla ri ar buidhnean com-pàirt gus an tèid ar cinn-uidhe a choileanadh san dòigh as èifeachdaiche agus as buadhmhoire;
- A' dèanamh cinnteach gu bheil structair luchd-obrach freagarrach againn airson gach buil a choileanadh;
- A' dèanamh cinnteach gum faigh Buill neo-dhreuchdail a' Bhùird is prìomh oifigearan an trèanadh is an taic a bheir dhaibh na sgilean agus an t-eòlas a dh'fheumas iad gus an dleastanasan a choileanadh gu h-èifeachdach; agus
- A' cumail oirnn leis na sgrùdaidhean air riaghladh ionmhasail is modhan-libhrigidh nam buidhnean a gheibh maoin eachadh bhuainn.

SIGNIFICANT GOVERNANCE ISSUES

There were are no significant governance issues.

GOVERNANCE ISSUES GOING FORWARD

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

- Development of a new National Gaelic Language Plan;
- Reviewing and implementing a new committee to allow improved strategic planning;
- 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; and
- Continuing the programme of financial governance reviews and mechanisms of delivery in funded organisations.

AITHISG AIR TUARASTALAN IS LUCHD-OBACH REMUNERATION & STAFF REPORT

AITHISG AIR TUARASTALAN

Neo-sgrùdaichte

Tha Tuarastalan an urra ris a' Chomataidh Poileasaidh is Ionmhais.

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

Bidh luchd-obrach Bhòrd na Gàidhlig a' faighinn tuarastal tro structar pàighidh le diofar ìrean, a tha stèidhichte air ìrean pàighidh a bhios Riaghaltas na h-Alba a' cur an gnìomh. Tha seo a' toirt dhuinn dòigh chothromach, shoilleir agus sheasmhach leis am faodar mar a ghluaiseas daoine tro na h-ìrean pàighidh a mheasadh, a stèidheachadh agus a riaghladh, agus sin stèidhichte air mar a tha am Bòrd agus luchd-obrach a' coileanadh an cuid 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

Remuneration comes within the remit of the Policy and Finance Committee.

The role of this committee involves approval of the salary levels of the staff in terms of the Scottish Government Public Sector Pay Policy for Staff Pay Remits. It further determines performance related pay proposals for the staff, Leadership Team and Ceannard.

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

SGRÙDAICHTE

AUDITED

	2016 Iomlan Total £'000	2015 Iomlan Total £'000	
Tuarastalan Buill a' Bhuidh Tuarastalan/Cisean:			Remuneration of Board Members Remuneration/Fees:
Cathraiche - Ailean Dòmhnallach	13	8	Cathraiche - Allan MacDonald
Buill eile	39	53	Other members
Iomlan	52	61	Total

Thòisich Ailean Dòmhnallach mar Chathraiche air 1 Dùbhlachd 2014.

Allan MacDonald became Cathraiche on 1 December 2014.

BUILL A' BHÙIRD BOARD MEMBERS

	Tuarastal Remuneration		
	2016 £	2015 £	
Cathraiche – Ailean Dòmhnallach	12,733	8,412	Cathraiche – Allan MacDonald
Ealasaid Nic an t-Saoir	6,367	6,304	Elizabeth McAtear
Colla Dòmhnallach	6,367	6,304	Coll MacDonald
Iain MacLeòid	6,367	6,304	John MacLeod
June Ghreumach (air a dreuchd a leigeil dhith)	4,771	6,304	June Graham (Retired)
Fiona O'Hanlon	6,367	6,304	Fiona O'Hanlon
Dòmhnall MacLeòid	6,367	6,304	Donald MacLeod
Seumas M Whannel (A chaidh na bhall air 1/3/2016)	532	0	James M Whannel (Appointed 1/3/2016)
Johan Nic a' Ghobhainn (A chaidh na ball air 1/3/2016)	532	0	Johan Smith (Appointed 1/3/2016)
Dòmhnall MacSuain (A chaidh na bhall air 1/3/2016)	532	0	Donald MacSween (Appointed 1/3/2016)
Màiri NicAonghais (A chaidh na ball air 1/3/2016)	532	0	Mary T MacInnes (Appointed 1/3/2016)
Joy Dunlop (A chaidh na ball air 1/3/2016)	532	0	Joy Dunlop (Appointed 1/3/2016)
Buill a leig dhiubh an dreuchd	532	14,695	Retired Members
	51,999	60,931	

TUARASTAL A' CHATHRAICHE REMUNERATION OF CATHRAICHE

	2016 Tuarastal Salary £'000	2016 Buannachdan Neo-ionmhasail Benefits in Kind £'000	2015 Tuarastal Salary £'000	2015 Buannachdan Neo-ionmhasail Benefits in Kind £'000
Cathraiche				Cathraiche
Ailean Dòmhnallach	10-15		5-10 (10-15 Full year equivalent)	Allan MacDonald

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

An Sgioba Stiùiridh Leadership Team Member	2016 Tuarastal Salary £'000	2016 Buannachdan Neo-ionmhasail (chun an £100 as fhaigse) Benefits in Kind (to nearest £100)	2016 Sochairean Peinnsein Pension benefits £'000	2016 Iomlan Total £'000	2015 Tuarastal Salary £'000	2015 Buannachdan Neo-ionmhasail (chun an £100 as fhaigse) Benefits in Kind (to nearest £100)	2015 Sochairean Peinnsein Pension benefits £'000	2015 Iomlan Total £'000
Iain Campbell (Ceannard to 26 June 2015)	15-20 (FYE 65-70)	-	6	20-25	5-10 (FYE 65-70)	-	1	5-10
Iain Caimbeul (Ceannard gu 26 Ògmhios 2015)								
Joe Moore (Interim CEO)	Note 1 below	-	-	-	-	-	-	-
Joe Moore (Ceannard Eadar-amail)								
Bruce Robertson (Interim CEO)	Note 2 below	-	-	-	-	-	-	-
Brus Robasdan (Ceannard Eadar-amail)								
David Boag (Head of Gaelic Usage)	60-65	-	29	85-90	60-65	-	17	75-80
Dàibhidh Boag (Leasaiche Cànan Gàidhlig)								
Alasdair MacKinnon (Head of Finance and Corporate Affairs)	50-55	-	23	70-75	50-55	-	16	65-70
Alasdair MacFhionghuin (Leasaiche Ionmhais is Seirbheisean Corporra)								
Mary MacMillan (Head of Education & Learning to 31/7/2015)	15-20 (FYE 50-55)	-	11	25-30	50-55	-	25	75-80
Màiri NicIlleMhaoil (Leasaiche Foghlaim & Ionnsachaidh gu 31/7/2015)								
Steven MacIver (Corporate & Communications Manager)	35-40	-	15	50-55	35-40	-	11	45-50
Steven MacIomhair (Manaidsear Corporra is Conaltraidh)								

Nota 1

Bha Joe Moore na Cheannard agus na Oifigear Cunntachail bho 13/07/15 gu 31/12/15. Cha deach tuarastal a phàigheadh do Joe Moore agus cha deach sùim-dhiolaidh sam bith a phàigheadh don bhuidhinn dha bheil e ag obair, Dualchas Nàdair na h-Alba, airson a bhith coileanadh dleasan nan dreuchdan gu h-àrd.

Nota 2

Ann an 2015/16, chaidh Brus Robasdan fhadadh mar Leasaiche Foghlaim is Ionnsachaidh bho 21/07/15 gu 31/12/15 agus mar Cheannard bho 01/01/16. B' e an tuarastal a fhuair e airson a bhith coileanadh na dà dhreuchd sin, £15,950 agus £20,500, agus chaidh am pàigheadh a thoirt do Bruce Robertson Education Ltd. Chithear an dà shùim san Aithisg air Luchd-obrach gu h-ìosal, fon nota a thaobh Chosgaisean Luchd-obrach agus Eile.

Ann an 2015/16 thug Brus Robasdan seirbheis cho-chomhairleachaidh do Bhòrd na Gàidhlig agus e a' toirt comhairle is cuideachadh dhuinn a thaobh nan cumhachan Gàidhlig ann am Bile an Fhoghlaim a chaidh a thoirt a-steach le Pàrlamaid na h-Alba. Chaidh £10,576 a phàigheadh do Bruce Robertson Education Ltd airson na seirbheis seo. Tha a' chis seo air a gabhail a-steach mar phàirt den t-sùim a chaidh a chosg, £446,151, air Priomhachasan Roinnleachdail a' Phlana Cànan Nàiseanta Ghàidhlig, a tha nochdadh ann an nota 4 airson nan cunnntasan.

A bharrachd air na suimeannan gu h-àrd, chaidh £2,315 a phàigheadh do Bruce Robertson Education Ltd mu choinneamh chosgaisean a dh'èirich ann an 2015/16 agus tha a' chosgais seo air a gabhail a-steach sna suimeannan airson cosgaisean luchd-obrach is cosgaisean siubhail a' Bhùird.

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

Nota 1

Joe Moore carried out the role of Ceannard and Accountable Officer from 13/07/15 to 31/12/15. No remuneration was paid to Joe Moore nor was any reimbursement made to his employer Scottish Natural Heritage for fulfilling the duties of the aforementioned positions.

Nota 2

During 2015/16 Bruce Robertson was employed in the roles of Head of Education and Learning from 21/07/15 to 31/12/15 and Ceannard from 01/01/16. The remuneration paid for performing these two roles was £15,950 and £20,500 respectively and paid to Bruce Robertson Education Ltd. The two amounts are included in the Staff Report (below), note Staff Costs, Other.

During 2015/16 Bruce Robertson provided a consultancy service to Bòrd na Gàidhlig to advise on and assist the passage of the new Gaelic Education Bill through the Scottish Parliament. A fee of £10,576 was paid for this service to Bruce Robertson Education Ltd. This fee is included within the Gaelic Language Plan Strategic Priorities expenditure of £446,151, note 4 to the accounts.

In addition to the above amounts £2,315 was paid to Bruce Robertson Education Ltd in respect of expenses during 2015/16 which is included within staff and Bord travel costs.

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

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.

B' e bann tuarastail an neach-obrach (an Ceannard) a fhuair am pàigheadh as àirde aig Bòrd na Gàidhlig sa bhliadhna ionmhais 2015-16 £65,000 - £70,000 (2014-2015 £70,000 - £75,000). Bha seo 2.4 uiread (2014-2015 2.4) cho mòr ri tuarastal cuibheasach an luchd-obrach, a bha aig £27,755 (2014-2015 - £29,540).

Ann an 2015-2016 cha d'fhuair duine den luchd-obrach (cha d'fhuair duine ann an 2014-2015 nas motha) tuarastal a bha nas motha na fhuair an Ceannard. Bha tuarastalan aig daoine eadar £20,530 is £66,000 (2014-2015 £18,806 to £62,129).

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

Tha am Bòrd a' cur an sàs sgeama shochairan suidhichte mar bhuidhinn aig a bheil com-pàirt ann am Maoin Pheinnseanan Comhairle na Gàidhealtachd, agus tha stòras na maoin sin air a chumail ann am maoin fa leth fo stiùir urrasairean (nota 9 airson nan aithrisean ionmhasail).

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

Chan eil còraichean peinnsein idir aig Buill a' Bhùird.

San Sgioba Stiùiridh airson na bliadhna gu 31 Màrt 2016 bha Iain Caimbeul (an Ceannard agus an t-Oifigear Cunntachail gu 26 Ògmhios 2015), Alasdair MacFhionghuin (Leasaiche Ionmhais & Seirbheisean Corporra), Dàibhidh Boag (Leasaiche Cànan Gàidhlig), Màiri NicIlleMhaoil (Leasaiche Foghlaim is Ionnsachaidh gu 14 Lùnastal 2015) agus Steven MacIomhair (Manaidsear Corporra is Conaltraidh). Bha Brus Robasdan agus Joe Moore cuideachd nam buill den Sgioba Stiùiridh ann an 2015 is 2016, faicibh duilleag 61 gu h-àrd, notaichean 1 is 2.

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.

The banded remuneration of the highest-paid staff member (Ceannard) in Bòrd na Gàidhlig in financial year 2015-2016 was £65k-£70k (2014-2015 £70k-£75k). This was 2.4 times (2014-2015 2.4) the median remuneration of the workforce, which was £27,755 (2014-2015-£29,540).

In 2015-2016 Nil (2014-2015 Nil) employees received remuneration in excess of the Ceannard. Remuneration ranged from £20,530 to £66,000 (2014-2015 £18,806 to £62,129).

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 9 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 Leadership Team in place during the year to 31 March 2016 comprised Iain Campbell (Ceannard and Accountable Officer to 26 June 2015), Alasdair MacKinnon (Head of Finance and Corporate Affairs), David Boag (Head of Gaelic Usage), Mary MacMillan (Head of Education and Learning to 14 August 2015) and Steven MacIver (Corporate & Communications Manager). Joe Moore and Bruce Robertson were also members of the Leadership Team during 2015 & 2016, see page 61 above, notes 1 and 2.

	Luach nam Peinnean air 31/03/16 agus Caob Airgid Co-cheangailte	An dearbh mheudachadh sa Pheinnean agus Caob Airgid Co-cheangailte a gheibhear aig Aois a' Pheinnein	CETV air 31/03/16	CETV air 31/03/15	Dearbh mheudachadh sa CETV	
	Bannan de £2,500 Accrued Pension as at 31/03/16 and Related Lump Sum	Bannan de £5,000 Real Increase in Pension and Related Lump Sum at Pension Age	£'000 CETV at 31/03/16	£'000 CETV at 31/03/15	£'000 Real Increase in CETV	
Ball den Sgioba Stiùiridh	Bandings of £2,500	Bandings of £5,000	£'000	£'000	£'000	Leadership Team Member
Iain Caimbeul (Ceannard) (a dh'fhàg air 26/6/2015)	0-5	0-2.5	7	2	3	Iain Campbell (Ceannard) Left 26/6/2015
Alasdair MacFhionghuin (Leasaiche Ionmhais & Seirbheisean Corporra)	5-10	0-2.5	68	52	12	Alasdair MacKinnon (Head of Finance and Corporate Affairs)
Dàibhidh Boag (Leasaiche Cànan Gàidhlig)	5-10	0-2.5	68	51	12	David Boag (Head of Gaelic Usage)
Màiri NicIlleMhaoil (Leasaiche Foghlaim agus Ionnsachaidh) (a dh'fhàg air 14/8/2015)	15-20	0-2.5	162	152	8	Mary MacMillan (Head of Education & Learning) (Left 14/8/2015)
Steven MacÌomhair (Manaidsear Corporra is Conaltraidh)	0-5	0-2.5	13	10	1	Steven MacIver (Corporate & Communications Manager)

SOCHAIREAN CLUAINÈIS

Airson buill a ghabh com-pàirt san sgeama pheinnein ron 1 Giblean 2009, bidh sochairean gan gleidheadh aig an ìre, aon ochdadamh pàirt den tuarastal air am faighear peinnean airson gach bliadhna de dh'obair, suas gu 40 bliadhna aig a' char as fhaide, còmhla ri caob airgid luach trì uiread a' pheinnein 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 pheinnein air no às dèidh 1 Giblean 2009, bidh sochairean gan gleidheadh aig an ìre, aon seasgadamh pàirt den tuarastal air am faighear peinnean airson gach bliadhna de dh'obair. Chan fhaigh iad caob airgid aig deireadh chùisean gun dad a dhèanamh, ge-tà faodaidh iad pàirt den pheinnean 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 dhreuchd le ath-luachadh, le 49mh pàirt ga chur an dàrna taobh gach bliadhna de dh'obair.

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. They do not receive an automatic lump sum, however, they will be entitled to commute part of their annual pension for a lump sum on retirement.

From 1 April 2015 the scheme became a career average revalued earnings scheme, with benefits accruing at 1/49th of pensionable service for each year of service.

LUACH AN AIRGID AIRSON PEINNSEAN A GHLUASAD

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

DEARBH MHEUDACHADH SA CETV

Tha seo a' sealltainn meudachadh sa CETV a tha gu ìre mhòr air a mhaoineachadh leis an neach-fastaidh. Mar phàirt dheth tha suimeannan a chuir an neach-obrach ris (a' gabhail a-staigh luach shochoirean sam bith a chaidh a ghluasad bho sgeama no aonta peinnsein eile) agus bidh e a' cleachdadh buaidhean coitcheann a' mhargaidh air luachadh airson toiseach agus deireadh na h-ùine, ach chan eil e a' gabhail a-staigh àrdachadh sa pheinnsean 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 LUCHD-OBACH
NOTA AIR GNÈSTAFF REPORT
GENDER NOTE

	Fireannaich 31 Màrt 2016 Males 31 March 2016	Boireannaich 31 Màrt 2016 Females 31 March 2016	Fireannaich 31 Màrt 2015 Males 31 March 2015	Boireannaich 31 Màrt 2015 Females 31 March 2015	
Buill a' Bhùird	6	5	4	4	Bòrd Members
Àrd Luchd-stiùiridh*	2	0	2	0	Senior Management*
Luchd-obrach	8	14	9	16	Employees

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

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

COSGAISEAN LUCHD-OBACH RÈ
NA BLIADHNA

STAFF COSTS DURING YEAR

	Luchd-obrach air am fastadh gu leantainneach Permanently Employed staff	Eile Others	2015-16	2014-15	
Pàigheadh is tuarastalan	697,105	36,450	733,555	747,892	Wages and salaries
Cosgaisean airson shochoirean sòisealta	50,468	-	50,468	55,556	Social security costs
Cosgaisean peinnsein	209,368	-	209,368	229,918	Pension costs
Cosgais iomlan clàr-pàighidh an luchd-obrach	956,941	36,450	993,391	1,033,366	Total of staff payroll costs
Buill a' Bhùird Board Members					
Tuarastalan	51,999	-	51,999	60,931	Fees
Cosgaisean airson shochoirean sòisealta	638	-	638	642	Social security costs
Cosgais iomlan clàr-pàighidh Buill a' Bhùird	52,637	-	52,637	61,573	Total of Board Member payroll costs
Cosgais iomlan clàr-pàighidh Luchd-obrach is Buill a' Bhùird	1,009,578	36,450	1,046,028	1,094,939	Total of Staff and Board Member payroll costs

SUIMEANNAN DIOLAIDH

Ann an 2015-16, chaidh suimeannan diolaidh luach £36,000 a phàigheadh do cheathrar luchd-obrach ri linn chùisean cosnaidh.

COMPENSATORY PAYMENTS

During 2015-16 compensatory payments amounting to £36k were made to four employees in relation to employment matters.

SEIRBHEISEAN
CO-CHOMHAIRLEACHAIDH

Chaidh £6,412 a phàigheadh do TKM Consulting airson seirbheisean rannsachaidh.

CONSULTANCY SERVICES

A total of £6,412 was paid to TKM Consulting for services in relation to research.

Chaidh £10,576 a phàigheadh do Bruce Robertson Education Ltd, faicibh nota 2 air duilleag 61 gu h-àrd.us

Payment of £10,576 to Bruce Robertson Education Ltd, see note 2 page 61 above.

LUCHD-OBACH DHETH TINN

Bha daoine dheth tinn sa bhliadhna gu 31 Màrt 2016 airson 362 làithean (2015 – 523 latha), sin 7.6% (2015 – 10.6%) de na làithean a dh'fhaodadh daoine a bhith ag obair. Tha sin coltach ri gach neach-obrach a bhith dheth tinn 15 làithean gu cuibheasach thar na bliadhna (2015 – 24 làithean). Chaidh 46% 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.)

FIOSRACHADH CO-CHEANGAILTE RI CUNNTACHALACHD DON PHÀRLAMAID TIODHLACAN AGUS TABHARTASAN AIR ADHBHARAN CARTHANNAIS

Phàigh Bòrd na Gàidhlig £1,156 airson Thiodhlacan agus Thabhartasan air Adhbharan Carthannais sa bhliadhna seo (2015 – cha deach dad a chosg).

CALL IS SUIMEANNAN SÒNRAICHTE

Cha robh call no suimeannan sònraichte ann rè na bliadhna (2015 – cha robh gin), ach na suimeannan diolaidh gu h-àrd.

Chuireadh làmh ri seo às leth Bhòrd na Gàidhlig



Shona NicIllinnein
An t-Oifigear Cunntachail
31 Lùnastal 2016

SICKNESS ABSENCE

Sickness absence during the year to 31 March 2016 was 362 days (2015 – 523 days), representing 7.6% (2015 – 10.6%) of the total number of working days. This equates to an average number of days sickness per member of staff of 15 days (2015 – 24 days). 46% 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.)

PARLIAMENTARY ACCOUNTABILITY DISCLOSURES

GIFTS AND CHARITABLE DONATIONS

Bòrd na Gàidhlig paid £1,156 of Gifts and Charitable Donations in the year (2015 – nil).

LOSSES AND SPECIAL PAYMENTS

There were no losses or special payments in the year (2015 nil), other than the compensatory payment above.

Signed on behalf of Bòrd na Gàidhlig



Shona MacLennan
Accountable Officer
31 August 2016

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

Tha mi air sgrùdadh a dhèanamh air aithrisean ionmhasail Bhòrd na Gàidhlig airson na bliadhna a chrìochnaich air 31 Màrt 2016 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 co-cheangailte. Tha am frèam airson aithrisean ionmhasail a chaidh a chur an sàs ann a bhith gan ullachadh 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 2015/16 (FReM 2015/16).

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

DLEASTANASAN FA LETH AN OIFIGEIR CHUNNTACHAIL IS AN NEACH- SGRÙDAIDH

Mar a chaidh mìneachadh ann am barrachd doimhneachd san Aithris air Dleastanasan an Oifigeir Chunntachail, tha an t-Oifigear Chunntachail a' gabhail uallach airson ullachadh nan aithrisean ionmhasail agus feumaidh iad a bhith riaraichte gun toir iad sealladh fìor is cothromach dhuinn, agus tha e cuideachd an urra riutha dèanamh cinnteach à cunbhalachd nam figearan airson caiteachas is teachd-a-steach. Tha e mar dhleastanas ormsa sgrùdadh a dhèanamh air na h-aithrisean ionmhasail agus beachd a ghabhail orra a rèir an

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

I have audited the financial statements of Bòrd na Gàidhlig for the year ended 31 March 2016 under the Gaelic Language (Scotland) Act 2005. The financial statements comprise of the Statement of Comprehensive Net Expenditure, Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2015/16 Government Financial Reporting Manual (the 2015/16 FReM).

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

RESPECTIVE RESPONSIBILITIES OF ACCOUNTABLE OFFICER AND AUDITOR

As explained more fully in the Statement of Accountable Officer's Responsibilities the Accountable Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and is also responsible for ensuring the regularity of expenditure and income. My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice

lagha agus Inbhean Sgrùdaidh Eadar-nàiseanta (RA is Eirinn) mar a dh'fheumar fo Chòd nan Cleachdaidhean Sgrùdaidh ris an do dh'aontaich Àrd-neach-sgrùdaidh na h-Alba. Fo na riathanasan sin feumaidh mi cumail ris na h-Inbhean Beusail do Luchd-sgrùdaidh aig Bòrd nam Modhan Sgrùdaidh. Tha e an urra riumsa cuideachd beachd a ghabhail air cho ceart 's a tha na figearan airson caiteachas is teachd-a-steach a rèir Achd an Ionmhais Phoblaich agus na Cunntachalachd (Alba) 2000

FARSAINGEACHD AN SGRÙDAIDH AIR NA H-AITHRISEAN IONMHASAIL

Ann an sgrùdadh bithear a' faighinn fianais air suimeannan is foillseachaidhean sna h-aithrisean ionmhasail a bheir dearbhachd reusanta nach eil mì-aithris shusbainteach sna h-aithrisean ionmhasail, a dh'èireas an dàrna cuid bho fhoill no mearachd. An lùib sin nithear measadh feuch: a bheil na poileasaidhean cunntasachd freagarrach do shuidheachadh na buidhne agus an deach an cur an sàs gu cunbhalach agus am foillseachadh gu ceart; a bheil na tuairmsean cunntasachd cudromach a rinn an t-Oifigear Cunntachail reusanta; agus measadh air mar a thathar a' nochdadh nan aithrisean ionmhasail san fharsaingeachd. Cuideachd an lùib an sgrùdaidh bithear a' faighinn fianais air cho ceart 's a tha an caiteachas agus an teachd-a-steach. A thuilleadh air an sin, leughaidh mi am fiosrachadh ionmhasail agus neo-ionmhasail san Aithisg Bhliadhnail agus sna Cunntasan feuch an robh nithean susbainteach sna h-aithrisean ionmhasail sgrùdaichte nach robh cunbhalach agus gus fiosrachadh sam bith a chomharrachadh far a bheil coltas ann gu bheil fiosrachadh ann a tha ceàrr, stèidhichte air an eòlas a fhuair mi bho bhith dèanamh an sgrùdaidh, no gu bheil fiosrachadh ann nach eil ag aontachadh gu susbainteach ris an eòlas sin. Ma bheir mi air aire do mhi-aithris shusbainteach no nì a tha neo-chunbhalach no neo-riaghailteach, beachdaichidh mi air a' bhuaidh a dh'fhaodadh a bhith aig sin nam aithris.

BEACHD AIR NA H-AITHRISEAN IONMHASAIL

Nam bheachd-sa tha na h-aithrisean ionmhasail:

- a' toirt sealladh fìor is cothromach de ghnòthaichean na buidhne air 31 Màrt 2016 agus de chaiteachas lom na buidhne airson na bliadhna a chrìochnaich air an latha 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 2015/16; agus

approved by the Auditor General for Scotland. Those standards require me to comply with the Auditing Practices Board's Ethical Standards for Auditors. I am also responsible for giving an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

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

OPINION ON FINANCIAL STATEMENTS

In my opinion the financial statements:

- give a true and fair view in accordance with the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2016 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 2015/16 FReM; and

- air an ullachadh a rèir riatanasan Achd na Gàidhlig (Alba) 2005 agus stiùiridhean co-cheangailte ri sin bho Mhinistearan na h-Alba.

BEACHD AIR CHO CEART 'S A THA FIGEARAN

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

BEACHD AIR CÙISEAN EILE A THA FO ÒRDUGH

Nam bheachd-sa:

- chaidh am pàirt den Aithris 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; agus
- tha am fiosrachadh a chaidh a thoirt seachad san Aithisg Choileanaidh airson na bliadhna ionmhais dha bheilear ag ullachadh nan aithrisean ionmhasail ann an co-rèir ris na h-aithrisean ionmhasail.

CÙISEAN AIR AM FEUM MI AITHRIS A DHÈANAMH MURA TACHAIR IAD

Feumaidh mi aithris a dhèanamh ma tha mi den bheachd:

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

Chan eil dad agam ri aithris mu na cùisean seo.



Asif A Haseeb
Sgrùdadh na h-Alba
4mh Làr, Seòmar a Deas
An Togalach Athenaeum
8 Ceàrn Nelson Mandela
GLASCHU G2 1BT

31 Lùnastal 2016

- have been prepared in accordance with the requirements of the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers.

OPINION ON REGULARITY

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

OPINION ON OTHER PRESCRIBED MATTERS

In my opinion:

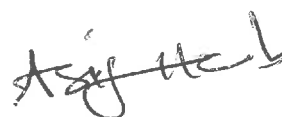
- the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers; and
- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

MATTERS ON WHICH I AM REQUIRED TO REPORT BY EXCEPTION

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

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

I have nothing to report in respect of these matters.



Asif A Haseeb
Audit Scotland
4th Floor South Suite
The Athenaeum Building
8 Nelson Mandela Place
GLASGOW G2 1BT

31 August 2016

AITHRIS AIR CAITEACHAS LOM IOMLAN LOM

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2016

STATEMENT OF COMPREHENSIVE NET EXPENDITURE

For the Year Ended 31 March 2016

	Nota Note	2016 £	2015 £	
Teachd-a-steach Obrachaidh Eile	3	479,750	467,750	Other Operating Income
Teachd-a-steach Obrachaidh Iomlan		479,750	467,750	Total Operating Income
Cosgaisean Luchd-obrach		(1,046,028)	(1,094,939)	Staff Costs
Call Luach & Cosgaisean Calla	5	(1,904)	(2,227)	Depreciation & Impairment Charge
Caiteachas Obrachaidh Eile	4	(4,685,751)	(4,584,972)	Other Operational Expenditure
Caiteachas Obrachaidh Iomlan		(5,733,683)	(5,682,138)	Total Operating Expenditure
Caiteachas Obrachaidh Lom		(5,253,933)	(5,214,388)	Net Operating Expenditure
Teachd-a-steach Ionmhasail		74,000	70,009	Finance Income
Cosgaisean Ionmhasail		(106,000)	(97,000)	Finance Expense
Caiteachas Lom airson na Bliadhna ro Mhaoineachadh bho Riaghaltas na h-Alba		(5,285,933)	(5,241,379)	Net Expenditure for the Year before Scottish Government Funding
(Buannachd)/Call a rèir Clèireach- urrais ann am Fèicheanasan Peinnsein		(364,000)	287,000	Actuarial (Gain)/ Loss on Pension Liabilities

Tha na poileasaidhean cunntasachd is notaichean air duilleagan 75 gu 101 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 75 to 101 form part of these accounts.

Chithear mineachadh nas mionaidiche air cosgaisean luchd-obrach san Aithisg air Tuarastalan is Luchd-obrach air duilleag 65.

A breakdown of staff costs is provided within the Remuneration and Staff Report on page 65.

AITHRIS AIR AN T-SUIDHEACHADH IONMHASAIL

Air 31 Màrt 2016

STATEMENT OF FINANCIAL POSITION

As at 31 March 2016

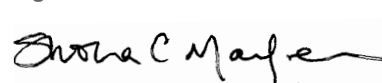
	Nota Note	2016 £	2015 £	
So-mhaoinean neo-làithreach				Non-current assets
Seilbh, uidheam is acfhainn	5	1,397	3,301	Property, plant and equipment
So-mhaoinean neo-làithreach iomlan		1,397	3,301	Total non-current assets
So-mhaoinean làithreach				Current Assets
Malairt is nithean eile a gheibhear	6	43,121	75,553	Trade and other receivables
Airgead is nithean co-ionann	7	91,709	80,875	Cash and cash equivalents
So-mhaoinean làithreach iomlan		134,830	156,428	Total current assets
So-mhaoinean iomlan		136,227	159,729	Total Assets
Fèicheanasan Làithreach				Current Liabilities
Malairt is nithean eile a phàighear	8	33,069	37,641	Trade and other payables
Fèicheanasan làithreach iomlan		33,069	37,641	Total current liabilities
Thoir fèicheanasan làithreach air falbh bho sho-mhaoinean iomlan		103,158	122,088	Total assets less current liabilities
Fèicheanasan Neo-làithreach				Non-current Liabilities
Fèicheanas Lom an Sgeama Pheinnsein	9	(727,000)	(978,000)	Net Pension Fund Liability
Fèicheanasan neo-làithreach Lom		(727,000)	(978,000)	Total non-current liabilities
Thoir fèicheanasan làithreach air falbh bho sho-mhaoinean iomlan		(623,842)	(855,912)	Total Assets less Current liabilities
Cuibhreann an Luchd-pàighidh Chisean & Cùl-stòran Eile				Taxpayers' equity & Other Reserves
Maoin Choitcheann		103,158	122,088	General Fund
Cùl-stòr nam Peinnseanan		(727,000)	(978,000)	Pension Reserve
Cuibhreann iomlan an luchd-pàighidh chisean		(623,842)	(855,912)	Total taxpayers' equity

Chaidh na h-aithrisean ionmhasail seo aontachadh le Bòrd na Gàidhlig air 31 Lùnastal 2016 agus thug an t-Oifigear Cunntachail aonta seachad air an aon latha airson am foillseachadh.

The Bòrd approved these financial statements on 31 August 2016 and the Accountable Officer authorised them for issue on the same date.

Chuireadh làmh ri seo às leth Bhòrd na Gàidhlig

Signed on behalf of Bòrd na Gàidhlig

Shona NicIllinnein
An t-Oifigear Cunntachail
31 Lùnastal 2016

Shona MacLennan
Accountable Officer
31 August 2016

Tha na poileasaidhean cunntasachd is notaichean air duilleagan 75 gu 101 mar phàirt de na cunntasan seo.
The accounting policies and notes on pages 75 to 101 form part of these accounts.

AITHRIS AIR SRUTHAN AIRGID

Air 31 Màrt 2016

STATEMENT OF CASH FLOWS

As at 31 March 2016

	Nota Note	2016 £	2015 £	
Sruthan airgid bho ghnìomhan obrachaidh				Cash flows from operating activities
Cosgais Obrachaidh Lom		(5,285,933)	(5,241,379)	Net Operating Cost
<i>Atharraichean airson nithean neo-airgeadais</i>				<i>Adjustments for non-cash items</i>
(Meudachadh)/Lùghdachadh sna Nithean a Gheibhear		32,432	(50,278)	(Increase)/Decrease in Receivables
(Lùghdachadh)/Meudachadh sna Nithean a Phàighear		(4,572)	7,937	(Decrease)/Increase in Payables
Call luach air so-mhaoinean susbainteach suidhichte	5	1,904	2,227	Depreciation on tangible fixed assets
Cosgaisean Seirbheis Làithreach thar dhearbh shuimeannan pàighte do pheinnseanan		81,000	97,000	Current Service Costs over actual pension contributions
Peinnsean – Cosgaisean Ionmhais Lom	9	32,000	27,000	Pension – Net Finance Costs
Sruth airgid lom bho ghnìomhan obrachaidh		(5,143,169)	(5,157,493)	Net cash outflow from operating activities
Sruthan airgid bho ghnìomhachd seilbhe				Cash flows from investing activities
A' ceannach so-mhaoinean susbainteach	5	0	(4,109)	Purchase of tangible assets
Sruthan airgid lom bho ghnìomhachd seilbhe		0	(4,109)	Net cash outflow from investing activities
Sruthan airgid bho ghnìomhan maoineachaidh				Cash flows from financing activities
Maoineachadh bho Riaghaltas na h-Alba airson na bliadhna		5,154,003	5,154,000	Scottish Government funding for year
Maoineachadh airgid bho Riaghaltas na h-Alba		5,154,003	5,154,000	Scottish Government cash funding for year
Meudachadh/(lùghdachadh) lom ann an airgead is suimeannan co-ionann ri airgead		10,834	(7,602)	Net increase/(decrease) in cash and cash equivalents
Airgead is suimeannan co-ionann aig toiseach na bliadhna	7	80,875	88,477	Cash and cash equivalents at start of year
Airgead is suimeannan co-ionann aig deireadh na bliadhna	7	91,709	80,875	Cash and cash equivalents at end of year
Atharrachadh lom ann an cothromachaidhean airson airgid is suimeannan co-ionann ri airgead		10,834	(7,602)	Net change in cash and cash equivalent balances

Tha na poileasaidhean cunntasachd is notaichean air duilleagan 75 gu 101 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 75 to 101 form part of these accounts.

AITHRIS AIR ATHARRAICHEAN ANN AN EARRAINNEAN LUCHD-PÀIGHIDH CHÌSEAN

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2016

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY For the Year Ended 31 March 2016

	Nota Note	Cùl-stòr Coitcheann General Reserve £	Cùl-stòr Maoin nam Peinneanan Pension Fund Reserve £	Iomlan Total £	
Cothromachadh air 31 Màrt 2015		122,088	(978,000)	(855,912)	Balance at 31 March 2015
Caiteachas Lom an Sgeama Pheinnsein					Net Pension Scheme Expenditure
Gluasad gu fèicheanasan peinnsein	9	81,000	(81,000)	0	Transfer to pension liabilities
Peinneanan – Cosgaisean Ionmhais Lom	9	32,000	(32,000)	0	Pensions – Net Finance Costs
Ath-thomhas air uallaichean a thaobh sochairean cluaineis	9	0	364,000	364,000	Remeasurements of retirement benefit obligations
Easbaidh obrachaidh		(5,285,933)	0	(5,285,933)	Operating deficit
Teachd-a-steach is cosgais aithnichte iomlan airson 2015-16		(5,050,845)	(727,000)	(5,777,845)	Total recognised income and expense for 2014-15
Maoineachadh bho Riaghaltas na h-Alba	2	5,154,003	0	5,154,003	Funding from Scottish Government
Cothromachadh air 31 Màrt 2016		103,158	(727,000)	(623,842)	Balance at 31 March 2016

Tha na poileasaidhean cunntasachd is notaichean air duilleagan 75 gu 101 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 75 to 101 form part of these accounts.

AITHRIS AIR ATHARRAICHEAN ANN AN EARRAINNEAN LUCHD-PÀIGHIDH CHÌSEAN

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2015

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

For the Year Ended 31 March 2015

	Nota Note	Cùl-stòr Coitcheann General Reserve £	Cùl-stòr Maoin nam Peinnseanan Pension Fund Reserve £	Iomlan Total £	
Cothromachadh air 31 Màrt 2014		85,467	(567,000)	(481,533)	Balance at 31 March 2014
Caiteachas Lom an Sgeama Pheinnsein					Net Pension Scheme Expenditure
Gluasad gu fèicheanasan peinnsein	9	97,000	(97,000)	0	Transfer to pension liabilities
Peinnseanan – Cosgaisean Ionmhais Lom	9	27,000	(27,000)	0	Pensions – Net Finance Costs
Ath-thomhas air uallaichean a thaobh sochairean cluaineis	9	0	(287,000)	(287,000)	Remeasurements of retirement benefit obligations
Cosgais obrachaidh lom airson na bliadhna		(5,241,379)	0	(5,241,379)	Net operating cost for the year
Teachd-a-steach is cosgais aithnichte iomlan airson 2014-15		(5,031,912)	(978,000)	(6,009,912)	Total recognised income and expense for 2014-15
Maoineachadh bho Riaghaltas na h-Alba	2	5,154,000	0	5,154,000	Funding from Scottish Government
Cothromachadh air 31 Màrt 2015		122,088	(978,000)	(855,912)	Balance at 31 March 2015

Tha na poileasaidhean cunntasachd is notaichean air duilleagan 75 gu 101 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 75 to 101 form part of these accounts.

NOTAICHEAN AIRSON NAN CUNNTASAN

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2016

NOTES TO THE ACCOUNTS

For the Year Ended 31 March 2016

1. 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 feumar cumail ri Leabhran Roinn-Ionmhais na Banrigh airson Aithrisean Ionmhaisail 2015-16 (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 Ionmhaisail (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 Poblach. Tha mineachadh air na poileasaidhean cunntasachd a chuireadh an sàs gu h-ìosal. Chaidh an cur an sàs gu cunbhalach ann a bhith dèiligeadh ri nithean a bha gam meas susbainteach a thaobh nan cunntasan.

AM MODH CUNNTASACHD

Chaidh na cunntasan ullachadh a rèir modh na cosgais eachdraidheil.

SO-MHAOINEAN NEO-LÀITHREACH

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

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

(2) Call Luach

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

1. ACCOUNTING POLICIES

The accounts are prepared in accordance with the Accounts Direction issued to Bòrd na Gàidhlig by the Scottish Ministers. This Accounts Direction requires compliance with H M Treasury's 2015-16 Finance Reporting Manual (FReM). The accounting policies contained in the manual follow Generally Accepted Accounting Policies as defined in International Financial Reporting Standards (IFRS) as adopted by the European Union and the Companies Act 2006 to the extent that it is meaningful and appropriate in the Public Sector context. The accounting policies adopted are as described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

ACCOUNTING CONVENTION

The accounts are prepared under the historical cost convention.

NON-CURRENT ASSETS

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

All non-current assets in full use have been valued at historic cost, adjusted in accordance with the asset lives assigned to give a depreciated value which equates to fair value. Only assets costing £1,000 and more are capitalised and items below this amount are treated as revenue expenditure.

(2) Depreciation

Depreciation is provided on all tangible non-current assets on a straight line basis. Asset lives were reviewed during the year ensuring that they continue to represent a reasonable estimate of useful economic life.

Seòrsa So-mhaoin	Beatha nan So-mhaoin Asset Lives	Asset Category
Leasachaidhean air an Oifis	5	Office Improvements
Uidheamachd na h-Oifis	4	Office Equipment
Uidheam & Àirneis	4	Fixtures & Fittings
Uidheamachd Choimpiutaireachd	3	Computer Equipment
Bathar-bog Coimpiutair is Ceadan	3	Computer Software and Licences

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

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

CÙL-STÒRAN

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

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.

CÌS 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 Tabhartas gus Cuideachadh a gheibhear airson gnìomhan obrachaidh coitcheann is pròiseactan calpa mar teachd-a-steach maoineachaidh agus thèid a chur gu dìreach chun na Maoine Coitcheann.

TEACHD-A-STEACH

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

SUIMEANNAN MALAIRTEACH A GHEIBHEAR

Chaidh gach sùim shusbainteach a bha ri fhaighinn air 31 Màrt 2016 a thoirt a-staigh don Aithris air Caiteachas Iomlan Lom às bith cuin a fhuaras/ gheibhear iad.

RESERVES

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

CASH AND CASH EQUIVALENTS

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

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

Income represents the total value of income received.

TRADE RECEIVABLES

All material amounts due at 31 March 2016 have been brought into the Statement of Comprehensive Net Expenditure irrespective of when the actual receipts were received.

SUIMEANNAN MALAIRTEACH A PHÀIGHEAR

Chaidh gach sùim shusbainteach a bha ri phàigheadh air 31 Màrt 2016 a thoirt a-staigh don Aithris air Caiteachas Iomlan Lom às bith cuin a chaidh/thèid am pàigheadh.

PEINNSEANAN

Tha plana peinnsein 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 9, thathar a' comharrachadh an eadar-dhealachaidh eadar luach cothromach nan so-mhaoinean agus luach làithreach nan uallaichean airson sochairean suidhichte mar sho-mhaoin no fèicheanas san aithris air an t-suidheachadh ionmhasail. Bithear ag obrachadh a-mach dè na h-uallaichean a th' ann a thaobh shochairean suidhichte le bhith cleachdadh a' mhodh far an dèanar ro-thomhas air na h-aonadan creideis.

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

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

Thèid atharrachadh a dhèanamh cuideachd air teachd-a-steach maoineachaidh, 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.

TRADE PAYABLES

All material amounts outstanding as at 31 March 2016 have been brought into the Statement of Comprehensive Net Expenditure irrespective of when the actual payments were made.

PENSIONS

A defined benefit pension plan is in place with Highland Council for Bòrd na Gàidhlig employees. For this pension scheme reported in note 9, 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

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

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.

ATHARRAICHEAN ANN AN DÒIGHEAN TUAIRMSEAN A DHÈANAMH

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

AITHRISEAN AIR ROINNEAN OBRACHAIDH

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

FINANCIAL INSTRUMENTS

Bòrd na Gàidhlig is mainly funded by income from the Scottish Government. Therefore it is not subject to significant liquidity risk exposure. Bòrd na Gàidhlig's financial instruments comprise cash and liquid resources. Any cash held on deposit is with highly rated banks and there is no significant interest rate risk.

REVIEW OF ACCOUNTING POLICIES

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

CHANGES IN ESTIMATION TECHNIQUES

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

SEGMENTAL REPORTING

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

2. TABHARTAS GUS CUIDEACHADH GRANT IN AID

	2016 £	2015 £	
Tabhartas iomlan gus Cuideachadh a fhuaras comharraichte fon Chùl-stòr Choitcheann san Aithris air an t-Suidheachadh Ionmhasail	5,154,003	5,154,000	Total Grant-in-Aid received credited to the General Reserve in the Statement of Financial Position

Bidh ìre an Tabhartais gus Cuideachadh (GIA) air aontachadh le Ministearan sa chiad dol a-mach, mar phàirt de riarachadh Buidseat na h-Alba. Dh'fhaodadh an uair sin gun tèid am figear sin atharrachadh agus sin aontaichte leis an roinn 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.

3. TEACHD-A-STEACH EILE OTHER INCOME

	2016 £	2015 £	
Riaghaltas na h-Alba – Cùrsa Bogaidh Gàidhlig do Thidsearan	250,000	250,000	Scottish Government – Gaelic Teacher Immersion Course
Riaghaltas na h-Alba – Margaidheachd airson Foghlam tron Ghàidhlig	50,000	50,000	Scottish Government – Gaelic-medium Education Marketing
Alba Chruthachail – tabhartas airson Oifigear Ealain & Cultair	25,000	25,000	Creative Scotland – Arts & Culture Officer grant
Alba Chruthachail – Ro-innleachd Nàiseanta nan Ealain Gàidhlig	18,750	18,750	Creative Scotland – National Gaelic Arts Strategy
Comann nam Pàrant – maoineachadh do na Tràth-bhliadhnaichean	90,000	95,000	Comann nam Pàrant – Early Years Funding
Riaghaltas na h-Alba – maoineachadh do na Tràth-bhliadhnaichean	16,000	0	Scottish Government – Early Years' Funding
MG ALBA – Maoineachadh airson Rannsachadh Cànanais	30,000	0	MG ALBA – Linguistic Research Funding
Comunn na Gàidhlig – Sgeamaichean Luchd-ceuma	0	4,000	Comunn na Gàidhlig – Graduate Work-place Scheme
Riaghaltas na h-Alba – Iomairt airson Foghlam tron Ghàidhlig	0	25,000	Scottish Government – Gaelic-medium Education Campaign
	479,750	467,750	

4. 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. Tha obair a' Bhùird air a stiùireadh leis na Rointean Leasachaidh a chithear sa Phlana Cànan Nàiseanta Ghàidhlig 2012-17.

4. OTHER OPERATIONAL EXPENDITURE

The Other Operational Expenditure is split between the Running Costs (excluding staff costs) and the Development Costs, which are based on an Operational Plan detailing key targets and milestones set by the Scottish Government. The Bòrd's operations are guided by the Development Areas contained in the National Gaelic Language Plan 2012-17.

CAITEACHAS OBRACHAIDH EILE- COSGAISEAN RUITH OTHER OPERATIONAL EXPENDITURE - RUNNING COSTS

	2016 £	2015 £	
Cosgaisean a' Bhùird is Luchd-obrach (gun chosgaisean Thuarastalan)	91,812	113,155	Bòrd and Staff Costs (excluding Salary costs)
Cisean Sgrùdaidh (sgrùdadh bhon taobh a-muigh)	12,100	12,100	Audit Fees (external audit)
Cosgaisean Ruith na h-Oifis	328,277	197,306	Office Running Costs
Dàimh Poblach & Margaidheachd	4,989	2,896	PR & Marketing
Cisean Proifeiseanta	65,314	54,242	Professional Fees
	502,492	379,699	

CAITEACHAS OBRACHAIDH EILE- COSGAISEAN LEASACHAIDH OTHER OPERATIONAL EXPENDITURE - DEVELOPMENT COSTS

	2016 £	2015 £	
An Dachaigh is Tràth-bhliadhnaichean	204,482	208,590	Home and Early Years
Foghlam is Ionnsachadh	873,119	815,237	Education and Learning
Coimhearsnachdan	623,468	738,385	Community
An t-Àite-obrach	57,020	54,662	Work Place
Na h-Ealain, na Meadhanan, Dualchas is Turasachd	441,407	442,915	Art, Media, Heritage and Tourism
Planadh Corpais	177,241	140,437	Corpus Planning
Rannsachadh	95,681	109,655	Research
Priomhachasan Ro-innleachdail a' Phlana Cànan Nàiseanta Ghàidhlig	446,150	678,172	National Gaelic Language Plan Strategic Priorities
Maoin Bhuileachaidh Achd na Gàidhlig	1,264,691	1,017,220	Gaelic Language Act Implementation Fund
	4,183,259	4,205,273	
Caiteachas Obrachaidh Eile Iomlan	4,685,751	4,584,972	Total Other Operational Expenditure

5. 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 2015	6,420	14,964	62,493	83,877	At 1 April 2015
Nithean a chuireadh ris	0	0	0	0	Additions
Cuidhteasan	0	0	0	0	Disposals
Air 31 Màrt 2016	6,420	14,964	62,493	83,877	At 31 March 2016
Call Luach					Depreciation
Air 1 Giblean 2015	6,420	14,964	59,192	80,576	At 1 April 2015
Ri chomharrachadh sa bhliadhna	0	0	1,904	1,904	Provided in Year
Co-cheangailte ri Cuidhteasan	0	0	0	0	Relating to Disposals
Air 31 Màrt 2016	6,420	14,964	61,096	82,480	At 31 March 2016
Luach Leabhair Lom					Net Book Value
Air 31 Màrt 2016	0	0	1,397	1,397	At 31 March 2016
Luach Leabhair Lom					Net Book Value
Air 1 Giblean 2015	0	0	3,301	3,301	At 1 April 2015

	Uidheamachd Oifis Office Equipment £	Uidheam & Àirneis Fixtures & Fittings £	Uidheamachd Choimpiutaireachd Computer Equipment £	Iomlan Total £	
Cosgaisean					Cost
Air 1 Giblean 2014	6,420	14,964	58,384	79,768	At 1 April 2014
Nithean a chuireadh ris	0	0	4,109	4,109	Additions
Cuidhteasan	0	0	0	0	Disposals
Air 31 Màrt 2015	6,420	14,964	62,493	83,877	At 31 March 2015
Call Luach					Depreciation
Air 1 Giblean 2014	6,082	14,964	57,303	78,349	At 1 April 2014
Ri chomharrachadh sa bhliadhna	338	0	1,889	2,227	Provided in Year
Co-cheangailte ri Cuidhteasan	0	0	0	0	Relating to Disposals
Air 31 Màrt 2015	6,420	14,964	59,192	80,576	At 31 March 2015
Luach Leabhair Lom					Net Book Value
Air 31 Màrt 2015	0	0	3,301	3,301	At 31 March 2015
Luach Leabhair Lom					Net Book Value
Air 1 Giblean 2014	338	0	1,081	1,419	At 1 April 2014

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

	2016 £	2015 £	
Suimeannan a tha còir againn fhaighinn taobh a-staigh bliadhna			Amounts Falling Due within one Year
Ro-phàigheadh is Teachd-a-steach Cruinnichte	43,121	75,553	Prepayments and Accrued Income
	43,121	75,553	

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

	2016 £	2015 £	
Cothromachadh air 1 Giblean	80,875	88,477	Balance at 1 April
An t-atharrachadh lom ann an suimeannan airgid is suimeannan co-ionann ri airgead	10,834	(7,602)	Net change in cash and cash equivalent balances
Cothromachadh air 31 Màrt	91,709	80,875	Balance at 31 March
B' iad na suimeannan a leanas a bh' againn air 31 Màrt 2016:			The following balances at 31 March 2016 were held:
Bancaichean Coimeirsealta is airgead làimhe	91,709	80,875	Commercial banks and cash in hand
	91,709	80,875	

Tha an t-sùm sa bhanca aig banca coimeirsealta.

Balance at bank with a commercial bank.

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

	2016 £	2015 £	
Nithean Malairt rim Pàigheadh	7,220	6,040	Trade Payables
Nithean Cruinnichte is Teachd-a-steach ron Àm	25,849	31,601	Accruals and Deferred Income
Suimeannan a tha rim pàigheadh taobh a-staigh bliadhna	33,069	37,641	Amounts falling due within one year
Suimeannan Eile a tha rim Pàigheadh, nithean cruinnichte is teachd-a-steach ron àm	33,069	37,641	Other Payables, accruals and deferred income
	33,069	37,641	

9. PEINNSEANAN

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

DÀTA

Figearan aig an fhastaiche a thaobh ballrachd

	Cia mheud Number	Tuarastalan/ Peinnseanan Iomlan Total Salaries/Pensions £'000	Aois Chuibheasach Average Age**	
	31.03.14	31.03.14	31.03.14	
Buill – a' pàigheadh	24	722	51	Actives
Buill – nach eil a-nis a' pàigheadh	13	18	51	Deferred Pensioners
Luchd-peinnsein	1	24	66	Pensioners

'S e a th' anns an dàta gu h-àrd, dàta mun bhallrachd a chaidh a thrusadh nuair a chaidh luachadh a dhèanamh ann an 2014. Chan eilear a' dèanamh aithris tuilleadh air mar a bha an dàta mun bhallrachd air ceann-latha nan cunntasan.

The membership data above is the membership data as the 2014 Valuation. The membership figures as at the accounting date are no longer reported.

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

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

CLÀR-PÀIGHIDH PAYROLL

Ùine	Clàr-pàighidh Iomlan (ris a bheilear a' gabhail) bhon gabh suimeannan a phàigheadh airson Peinnsein, stèidhichte air an Fhiosrachadh a Fhuaras Assumed Total Pensionable Payroll based on Information Provided	Period
1 Giblean 2015 gu 31 Màrt 2016	£692,000	1 April 2015 to 31 March 2016
1 Giblean 2014 gu 31 Màrt 2015	£724,000	1 April 2014 to 31 March 2015

TOROIDHEAN SEILBHE

Chaidh tuairmse a dhèanamh air na toraidhean bhon Mhaoine, a rèir luach a' mhargaidh, airson na h-ùine gu 31 Màrt 2016 a bha stèidhichte air dearbh thoraidhean bhon Mhaoine mun d'fhuair sinn fios bho Chomhairle na Gàidhealtachd agus air toraidhean a' chlàir-amais nuair a bha sin a dhith.

INVESTMENT RETURNS

The return on the Fund in market value terms for the period to 31 March 2016 is estimated based on actual Fund returns as provided by the Highland Council and index returns where necessary.

Gheibhear fiosrachadh gu h-ìosal: Details are given below:		
Dearbh Thoradh san ùine bho 1 Giblean 2015 gu 31 Dùbhlachd 2015	-0.40%	Actual Return for period from 1 April 2015 to 31 December 2015
Tuairmse air an Toradh san ùine bho 1 Giblean 2015 gu 31 Màrt 2016	1.80%	Estimated Return for Period from 1 April 2015 to 31 March 2016

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

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

Fo IAS 19, feumaidh mìneachadh mionaideach a bhith ann air na diofar sho-mhaoinean a sa Mhaoine, agus an lùib sin feumaidh Clèireach-urrais eadar-dhealachadh a dhèanamh eadar nàdar nan so-mhaoinean sin agus na cunnartan a tha nan cois, agus feumaidh iad an roinn a rèir na feadhna le prìs ainmichte ann am margaidhean a tha an gnìomh agus an fheadhainn aig nach eil. Fhuair an Clèireach-urrais fiosrachadh mu na diofar shuimeannan a chaidh a chur an seilbh airson na Maoine, mar a bha e air 31 Dùbhlachd 2015. Thathar a' gabhail ris gu bheil mar a tha na so-mhaoinean air an roinn airson an Fhastaidhe air 31 Màrt 2016 a' co-fhreagairt air mar a bha so-mhaoinean na Maoine air an riarachadh air 31 Dùbhlachd 2015. Chithear mar a tha iad an roinn sa chlàr gu h-ìosal; Luach cothromach so-mhaoinean an fhastaidhe.

Tha an Clèireach-urrais air tuairmse a dhèanamh air luach tagraidh so-mhaoinean na Maoine air 31 Màrt 2016, bha luach £1,468,000,000 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.

IAS 19 requires a detailed breakdown of Fund assets which requires the Actuary to distinguish between the nature and risk of those assets and to further break them down between those with a quoted price in an active market and those that do not. The Actuary has been provided with a split of the Fund's investments as at 31 December 2015. The asset split for the Employer as at 31 March 2016 is assumed to be in the same proportion to the Fund's asset allocation as at 31 December 2015. The split is given in the table below; Fair value of employer assets.

The Actuary has estimated the bid value of the Fund's assets as at 31 March 2016 to be £1,468,000,000 based on information provided by Highland Council and allowing for index returns where necessary.

BEACHDAN A CHAIDH A GHABHAIL

ASSUMPTIONS

Beachdan Ionmhasail	Financial Assumptions		
Ùine a chrìochnaich	31.03.16 % p.a.	31.03.15 % p.a.	Period Ended
Ìre Meudachadh a' Pheinnsein	2.20%	2.40%	Pension Increase Rate
Ìre Meudachadh nan Tuarastal	4.20%	4.30%	Salary Increase Rate
Ìre Lasachaidh	3.50%	3.20%	Discount Rate

REATA BHÀSAN

Tha an ùine a thathar an dùil a bhios daoine beò stèidhichte air Lùban Vita na Maoine le leudachaidhean a rèir a' mhodail CMI 2012, agus thathar a' gabhail ris gu bheil an ìre leudachaidh aig àirde agus gun socraich e aig ìre 1.25%pa san ùine fhada.

MORTALITY

Life expectancy is based on the Fund's Vita Curves with improvements in line with the CMI 2012 model assuming the current rate of improvement has reached a peak and will coverge to a long term rate 1.25% pa.

BEACHDAN A CHAIDH A GHABHAIL

ASSUMPTIONS

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

The average future life expectations at 65 are summarised below:

	Fireannaich (bliadhnaichean) Males (years)	Boireannaich (bliadhnaichean) Females (years)	
Luchd-peinnsein an-dràsta	22.5	24.1	Current pensioners
*Luchd-peinnsein san àm ri teachd	24.7	26.8	*Future pensioners

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

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

REATA BHÀSAN EACHDRAIDHEIL

Tha an 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, san àm ri teachd, dè an ùine a thathar a' sùileachadh a bhios daoine beò sa chumantas 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 life expectancies are shown below.

Ùine a chrìochnaich Period Ended	Daoine a dh'fhaodadh a bhith nan Luchd-peinnsein Prospective Pensioners	Luchd-peinnsein Pensioners
31.03.15	Ro-mheasaidhean CMI, le reata de 1.25% sa bhliadhna san ùine fhada	ro-mheasaidhean CMI, le reata de 1.25% sa bhliadhna san ùine fhada
31.03.15	CMI projections, with a long term rate of 1.25% p.a.	CMI projections, with a long term rate of 1.25% p.a.

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

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

CAOBAN AIRGID BHON PHEINNSEAN

Tha cùisean air an riarachadh los gum faod daoine a tha a' dol a leigeil dhiubh na dreuchdan aca san àm ri teachd roghnachadh 50% den airgead a bharrachd (a dh'fhaodas iad a ghabhail agus suas gu na tha ceadaichte le HMRC) a tha saor bho 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 2016**

Atharraichean ann an Luach Cothromach So-mhaoinean a' Phlana, Uallaichean airson Shochairean Suidhichte agus Fèicheanasan Loma airson na bliadhna a chrìochnaich air 31 Màrt 2016.

**STATEMENT OF FINANCIAL POSITION,
STATEMENT OF COMPREHENSIVE
NET EXPENDITURE, CHANGES IN
TAXPAYERS EQUITY DISCLOSURES AS
AT 31 MARCH 2016**

Change in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2016.

	So-mhaoinean Assets £(000s)	Uallaichean Obligations £(000s)	(Fèicheanasan)/ so-mhaoinean loma Net (Liability)/ asset £(000s)	
A' Bhliadhna a chrìochnaich air 31 Màrt 2016				Period ended 31 March 2016
Luach cothromach so-mhaoinean an fhaistaiche	2,243	0	2,243	Fair value of employer assets
Luach làithreach nam fèicheanasan maoinichte	0	3,221	(3,221)	Present value of funded liabilities
Luach làithreach nam fèicheanasan neo-mhaoinichte	0	0	0	Present value of unfunded liabilities
Suidheachadh tòiseachaidh air 31 Màrt 2015	2,243	3,221	(978)	Opening position as 31 March 2015
Cosgais na seirbheis				Service cost
- Cosgais làithreach na seirbheis*	0	209	(209)	Current service cost*
- Cosgais na seirbheis a bh' ann (a' gabhail a-steach luchd-obrach a stad a dh'obair)	0	0	0	- Past service cost (including curtailments)
- A' bhuidh aig rèiteachaidhean	0	0	0	- Effect of settlements
Cosgais iomlan na seirbheis	0	209	(209)	Total service cost
Riadh lom				Net interest
- Teachd-a-steach bho riadh air so-mhaoinean a' phlana	74	0	74	- Interest income on plan assets
- Cosgaisean rèidh air uallaichean airson shochairan suidhichte	0	106	(106)	- Interest cost on defined benefit obligation
- A' bhuidh aig crìochan airson so-mhaoinean air an riadh lom	0	0	0	- Impact of asset ceiling on net interest
- Riadh lom iomlan	74	106	(32)	- Total net interest
Cosgais iomlan nan sochairan suidhichte aithnichte sa chothromachadh, prothaid no (call)	74	315	(241)	Total defined benefit cost recognised in the profit or (loss)
Sruthan airgid			0	Cashflows
Suimeannan pàighte le com-pàirtichean a' phlana	46	46	0	Plan participants' contributions
Suimeannan pàighte leis an fhaistaiche	128	0	128	Employer contributions
Suimeannan pàighte a thaobh shochairean neo-mhaoinichte	0	0	0	Contributions in respect of unfunded benefits
Sochairan pàighte	(46)	(46)	0	Benefits paid
sochairan neo-mhaoinichte a chaidh a phàigheadh	0	0	0	- unfunded benefits paid
Suidheachadh crìochnachaidh ris a bheil dùil	2,445	3,536	(1,091)	Expected closing position

Ath-thomhasan				Re-measurements
- Na beachdan deamografach air atharrachadh	0	0	0	Change in demographic assumptions
- Na beachdan ionmhasail air atharrachadh	0	(374)	374	- Change in financial assumptions
- Eòlas eile	0	(22)	22	- Other experience
- Toradh bho sho-mhaoinean às aonais shuimeannan bho riadh lom	(32)	0	(32)	- Return on assets excluding amounts included in net interest
- Crichean airson so-mhaoinean air atharrachadh	0	0	0	- Changes in asset ceiling
Ath-thomhasan iomlan aithnichte ann an Teachd-a-steach Iomlan Eile (OCI)	(32)	(396)	364	Total re-measurements recognised in Other Comprehensive Income (OCI)
Eadar-dhealachadh ri linn iomlaidean airgid	0	0	0	Exchange difference
A' bhuidhe bho bhith cur roinnean/ buidhnean còmhla no bho bhith cur às dhaibh	0	0	0	Effect of business combinations and disposals
Luach cothromach so-mhaoinean an fhaisteach	2,413	0	2,413	Fair value of employer assets
Luach làithreach nam fèicheanasan maoinichte	0	3,140	(3,140)	Present value of funded liabilities
Luach làithreach nam fèicheanasan neo-mhaoinichte**	0	0	0	Present value of unfunded liabilities**
Suidheachadh crìochnachaidh air 31 Màrt 2016	2,413	3,140	(727)	Closing position as at 31 March 2016

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

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

FIOSRACHADH MUN UALLACH AIRSON SHOCHAIREAN SUIDHICHTE INFORMATION ABOUT THE DEFINED BENEFIT OBLIGATION

	Mineachadh air an uallach Liability split		Ùine Duration	
	£(000s)	%		
Buill – a' pàigheadh	2,286	72.80%	24.9	Active members
Buill – nach eil a-nis a' pàigheadh	373	11.90%	22.7	Deferred members
Luchd-peinnsein	481	15.30%	12.5	Pensioner members
Iomlan	3,140	100%	21.6	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 an luachaidh fhoirmeil mu dheireadh a rinneadh air 31 Màrt 2014.

The above figures are for funded obligations only and do not include any unfunded pensioner liabilities. The durations are as they stood at the previous formal valuation as at 31 March 2014.

**ATHARRAICHEAN ANN AN LUACH COTHROMACH SO-MHAOINEAN A' PHLANA,
UALLAICHEAN AIRSON SHOCHAIREAN SUIDHICHTE AGUS FÈICHEANASAN LOMA
AIRSON NA BLIADHNA A CHRÌOCHNAICH AIR 31 MÀRT 2015**

**CHANGE IN THE FAIR VALUE OF PLAN ASSETS, DEFINED BENEFIT OBLIGATION AND
NET LIABILITY FOR YEAR END 31 MARCH 2015**

	So-mhaoinean Assets £(000s)	Uallaichean Obligations £(000s)	(Fèicheanasan)/ so-mhaoinean loma Net (Liability)/ asset £(000s)	
A' Bhliadhna a chrìochnaich air 31 Màrt 2015				Period ended 31 March 2015
Luach cothromach so-mhaoinean an fhaisteach	1,566	0	1,566	Fair value of employer assets
Luach làithreach nam fèicheanasan maoinichte	0	2,132	(2,132)	Present value of funded liabilities
Luach làithreach nam fèicheanasan neo-mhaoinichte	0	0	0	Present value of unfunded liabilities
Suidheachadh tòiseachaidh air 31 Màrt 2014	1,566	2,132	(566)	Opening position as 31 March 2014
Cosgais na seirbheis				Service cost
- Cosgais làithreach na seirbheis*	0	228	(228)	Current service cost*
- Cosgais na seirbheis a bh' ann (a' gabhail a-steach luchd-obrach a stad a dh'obair)	0	0	0	- Past service cost (including curtailments)
- A' bhuaidh aig rèiteachaidhean	0	0	0	- Effect of settlements
Cosgais iomlan na seirbheis	0	228	130	(228) Total service cost
Riadh lom				Net interest
- Teachd-a-steach bho riadh air so-mhaoinean a' phlana	70	0	70	- Interest income on plan assets
- Cosgaisean rèidh air uallaichean airson shochoirean suidhichte	0	97	(97)	- Interest cost on defined benefit obligation
- A' bhuaidh aig crìochan airson so-mhaoinean air an riadh lom	0	0	0	- Impact of asset ceiling on net interest
- Riadh lom iomlan	70	97	(27)	- Total net interest
Cosgais iomlan nan sochoirean suidhichte aithnichte sa chothromachadh, prothaid no (call)	70	325	(255)	Total defined benefit cost recognised in the profit or (loss)
Sruthan airgid				Cashflows
Suimeannan pàighte le com-pàirtichean a' phlana	49	49	0	Plan participants' contributions
Suimeannan pàighte leis an fhaisteach	130	0	130	Employer contributions
Suimeannan pàighte a thaobh shochoirean neo-mhaoinichte	0	0	0	Contributions in respect of unfunded benefits
Sochoirean pàighte	(30)	(30)	0	Benefits paid
sochoirean neo-mhaoinichte a chaidh a phàigheadh	0	0	0	- unfunded benefits paid
Suidheachadh crìochnachaidh ris a bheil dùil	1,785	2,476	(691)	Expected closing position

Ath-thomhasan				Re-measurements
- Na beachdan deamografach air atharrachadh	0	33	(33)	- Change in demographic assumptions
- Na beachdan ionmhasail air atharrachadh	0	380	(380)	- Change in financial assumptions
- Eòlas eile	0	332	(332)	- Other experience
- Toradh bho sho-mhaoinean às aonais shuimeannan bho riadh lom	458	0	458	- Return on assets excluding amounts included in net interest
- Crichean airson so-mhaoinean air atharrachadh	0	0	0	- Changes in asset ceiling
Ath-thomhasan iomlan aithnichte ann an Teachd-a-steach Iomlan Eile (OCI)	458	745	(287)	Total re-measurements recognised in Other Comprehensive Income (OCI)
Eadar-dhealachadh ri linn iomlaidean airgid	0	0	0	Exchange difference
A' bhuidhe bho bhith cur roinnean/ buidhnean còmhla no bho bhith cur às dhaibh	0	0	0	Effect of business combinations and disposals
Luach cothromach so-mhaoinean an fhastaiche	2,243	0	2,243	Fair value of employer assets
Luach làithreach nam fèicheanasan maoinichte	0	3,221	(3,221)	Present value of funded liabilities
Luach làithreach nam fèicheanasan neo-mhaoinichte**	0	0	0	Present value of unfunded liabilities**
Suidheachadh crìochnachaidh air 31 Màrt 2015	2,243	3,221	(978)	Closing position as at 31 March 2015

*Tha an riadh air so-mhaoinean a' phlana a' gabhail a-steach cosgaisean rianachd a tha gan toirt air falbh luach 0.4% den chlàr-pàighidh.

*The interest on plan assets includes a deduction for administration expenses of 0.4% of payroll.

SO-MHAOINEAN

Luach cothromach so-mhaoinean an fhastaiche.

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

ASSETS

Fair value of employer assets

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

	31.03.16				31.03.15				
	Prisean Ainmichte ann an Margaidhean a tha an Gniomh Quoted Prices in Active Markets £(000s)	Prisean nach eil Ainmichte ann an Margaidhean a tha an Gniomh Prices not Quoted in Active Markets £(000s)	Iomlan Total £(000s)	%	Prisean Ainmichte ann an Margaidhean a tha an Gniomh Quoted Prices in Active Markets £(000s)	Prisean nach eil Ainmichte ann an Margaidhean a tha an Gniomh Prices not Quoted in Active Markets £(000s)	Iomlan Total £(000s)	%	
Seòrsa So-mhaoine	£(000s)	£(000s)	£(000s)	%	£(000s)	£(000s)	£(000s)	%	Asset Category
Seilbh ann an Earrannan:									Equity Securities:
Companaidhean Reic	345.4	0	345.4	14%	251.4	0	251.4	11%	Consumer
Companaidhean Déanaimh	126.6	0	126.6	5%	174.3	0	174.3	8%	Manufacturing
Cumhachd is Goireasan	84.6	0	84.6	4%	100.7	0	100.7	4%	Energy and Utilities
Institiudan Iomphasail	257.0	0	257.0	11%	221.2	0	221.2	10%	Financial Institutions
Slàinte is Cùram	41.3	0	41.3	2%	60.3	0	60.3	3%	Health and Care
Teicneòlas Fiosrachaidh	194.4	0	194.4	8%	159.1	0	159.1	7%	Information Technology
Eile	38.7	0	38.7	2%	49.6	0	49.6	2%	Other
Seilbh ann am Fiachan:									Debt Securities:
Bannan Corporra (ìre seilbhe)	310.7	0	310.7	13%	303.5	0	303.5	14%	Corporate Bonds (investment grade)
Bannan Corporra (nach eil aig ìre seilbhe)	0	0	0	0%	0	0	0	0%	Corporate Bonds (non-investment grade)
Riaghaltas na RA	114.9	0.0	114.9	5%	151.4	0	151.4	7%	UK Government
Eile	0	0	0	0%	0	0	0	0%	Other
Earrannan Priobhaideach:									Private Equity:
Uile	0.0	96.7	96.7	4%	0	62.4	62.4	2%	All

Toglaichean/Talamh:									Real Estate:
Fo sheilbh san RA	254.8	0.0	254.8	11%	0	219.4	219.4	7%	UK Property
Fo sheilbh thall-thairis	8.2	0.0	8.2	0%	0	11.5	11.5	1%	Overseas Property
Maoinean seilbhe is urrasan aonaichte:									Investment funds and unit trusts:
Earrainnean	447.9	0.0	447.9	19%	453.5	0	453.5	22%	Equities
Bannan	0	0	0	0%	0	0	0	0%	Bonds
Maoinean 'Hedge'	0	0	0	0%	0	0	0	0%	Hedge Funds
Bathar/seirbheisean	0	0	0	0%	0	0	0	0%	Commodities
Bun-structar	0	0	0	0%	0	0	0	0%	Infrastructure
Eile	0	0	0	0%	0	0	0	0%	Other
Fo-sheilbh:									Derivatives:
Atmhorachd	0	0	0	0%	0	0	0	0%	Inflation
Ìre Rèidh	0	0	0	0%	0	0	0	0%	Interest rate
Iomlaid sruthan-airgid bho dhùthchannan eile	0	0	0	0%	0	0	0	0%	Foreign exchange
Eile	0	0	0	0%	0	0	0	0%	Other
Airgead is suimeannan co-ionann ri airgead:									Cash and cash equivalents:
Uile	91.8	0.0	91.8	4%	24.7	0	24.7	2%	All
Iomlan	2,316	97	2,413	100%	1,950	293	2,243	100%	Totals

RO-MHEASADH AIR COSGAIS NAN SOCHAIREAN SUIDHICHTE AIRSON NA H-ÙINE GU 31 MÀRT 2016

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 2016.

PROJECTED DEFINED BENEFIT COST FOR THE PERIOD TO 31 MARCH 2016

Analysis of projected amount to be charged to profit or loss for the period to 31 March 2016.

An Ùine a Chrìochnaich air 31 Màrt 2016	So-mhaoinean Assets £(000)s	Uallaichean Obligations £(000)s	(Fèicheanasan)/ so-mhaoinean lom Net (liability)/ asset £(000)s	(Fèicheanasan)/ so-mhaoinean lom % de thuarastalan Net (liability)/ asset % of pay %	Period Ended 31 March 2016
Cosgais làithreach na seirbheis*	0	177	(177)	-25.50%	Current service cost*
Cosgais na seirbheis a bh' ann (a' gabhail a-steach luchd-obrach a stad a dh'obair)	0	0	0	-	Past service costs including curtailments
A' bhuaidh aig rèiteachaidhean	0	0	0	-	Effect of settlements
Cosgais iomlan na seirbheis	0	177	(177)	-25.50%	Total service costs
Teachd-a-steach bho riadh air so-mhaoinean a' phlana	87	0	87	12.60%	Interest income on plan assets
Riadh air uallaichean airson shochairean suidhichte	0	113	(113)	-16.30%	Interest on defined benefit obligation
Cosgais Lom Iomlan airson Riadh	87	113	(26)	-3.70%	Total Net Interest Cost
An t-sùim iomlan airson Prothaid is Call	87	290	(203)	-29.20%	Total included in Profit and Loss

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

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

Tha na suimeannan a tha rim pàigheadh thairis air an ùine gu 31 Màrt 2018 air an sealltainn san teisteanas airson Reataichean is Atharraichean. Airson tuilleadh fiosrachaidh mun dòigh-obrach seo gus na suimeannan a phàigheas am Fastaiche a stèidheachadh, thoiribh sùil air an aithisg luachaidh bhon chlàir-urrais airson 2014 leis a' cheann-latha 24 Màrt 2016.

Tha an Clàir-urrais air tuairmse a dhèanamh air na suimeannan a phàigheas am Fastaiche airson na h-ùine gu 31 Màrt 2017, mu £131,000.

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 gabhail com-pàirt sa mhaoin;
- atharraichean ann am modhan cunntasachd;
- atharraichean sna reataichean airson sochairean an Sgeama no sna suimeannan a phàigheas na buill; agus/no
- luachadh maoineachaidh iomlan sam bith a thèid a dhèanamh às leth an Fhastaidhe.

Faodar an t-sùim airgid airson cosgais na seirbheis a thathar air a ro-mheasadh airson na h-ùine, a bheir buaidh air (fèicheanasan)/so-mhaoinean loma, atharrachadh gus ealla a ghabhail ris an dearbh chlàir-pàighidh air an gabh peinnsean a chosnadh airson na h-ùine.

The contributions payable over the period to 31 March 2018 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 2014 actuarial valuation report dated 24 March 2016.

The Actuary has estimated the Employer's contributions for the period to 31 March 2017 will be approximately £131,000.

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 Net (liability)/ asset may be adjusted to take account of actual pensionable payroll for the period.

MION-SGRÙDADH AIR BUÀIDH 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 bheachdan a thathar a' cleachdadh gus fèicheanasan an sgeama a thomhas atharrachadh:

SENSITIVE 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:

Beachdan Ionmhasail	Tuairmse air an uiread (%) a thèid Fèicheanasan an Fhastaiche an àird Approximate % increase to Employer Liability	Tuairmse air a' chosgais a thaobh airgid (£000) Approximate monetary amount (£000)	Financial Assumptions
Lùghdachadh 0.5% san Dearbh Reata Lasachaidh	13%	407	0.5% decrease in Real Discount Rate
Àrdachadh 1 bhliadhna san ùine a thathar an dùil a bhios buill beò sa chumantas	3%	94	1 Year increase in member life expectancy
Àrdachadh 0.5% san Reata Àrdachaidh airson Thuarastalan	5%	160	0.5% increase in the Salary increase Rate
Àrdachadh 0.5% san Reata Àrdachaidh airson Pheinnseanan	8%	237	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 2016, air diofar stèidhean. Chleachdadh na h-aon mhodhan airson seo a dhèanamh agus a chaidh a chleachdadh gus na figearan IAS 19 fhaighinn a chithear san aithisg seo.

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

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

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

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 2016 on varying bases. The approach taken is consistent with that adopted to derive the IAS 19 figures provided in this report.

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

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

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

10. SUIMEANNAN PÀIGHTE DO BHUIDHNEAN COM-PÀIRTEACH

'S e Buidheann Phoblach Neo-roinneil a th' ann am Bòrd na Gàidhlig a tha faighinn maoineachadh is ùghdarras bhon Bhuidhinn-stiùiridh airson lonnsachaidh aig Riaghaltas na h-Alba. Thathar a' meas na Buidhne-stiùiridh mar bhuidhinn chom-phàirtich. Air feadh na bliadhna bha grunn ghluasadan airgid ann eadar Bòrd na Gàidhlig is a' Bhuidheann-stiùiridh. Cuideachd, bha grunn ghluasadan airgid eadar Bòrd na Gàidhlig agus roinnean eile den Riaghaltas, buidhnean àrd-riaghaltais, ùghdarrasan ionadail agus buidhnean poblach neo-roinneil eile. Rè na bliadhna, cha robh gin a ghluasadan airgid eadar Buill a' Bhùird agus Bòrd na Gàidhlig. Fo Nota 11 airson nan cunntasan seo, tha fiosrachadh air suimeannan a chaidh a phàigheadh no aontachadh luach £1,000 no barrachd sa bhliadhna ionmhais eadar Bòrd na Gàidhlig agus buidhnean ris an robh ceangal aig Buill a' Bhùird.

10. RELATED PARTY TRANSACTIONS

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 Board Member members have undertaken any material transactions with Bòrd na Gàidhlig. Note 11 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 Board Members have a connection.

11. SUIMEANNAN PÀIGHTE NO AONTAICHTE LUACH £1,000 NO NAS MOTHA

Suimeannan Pàighte (£1,000 is nas motha) a bh' ann sa Bhliadhna Ionmhais 2015/16 no a chaidh a ghealltainn airson nam bliadhnaichean às dèidh sin, eadar Bòrd na Gàidhlig is Buidhnean ris an robh Ceangal aig Buill a' Bhùird.

11. PAYMENTS AND APPROVALS £1,000 AND GREATER

Payment made during the Financial Year 2015/16 and Commitments for future years (£1,000 and greater) between Bòrd na Gàidhlig and Organisations where Bòrd Members have a Connection.

Ball a' Bhùird/Ball den Sgioba Stiùiridh Board Member/ Leadership Team Member	Buidheann Organisation	An Ceangal Nature of Connection	Sùim Pàighte Payment Amount £	Sùim air Aontachadh Approval Amount £	Adhbhar na Suime a chaidh a Phàigheadh/Aontachadh Purpose of Payment/Approval
A Dòmhnallach A MacDonald	MG ALBA	Stiùiriche aig Purple TV a fhuair maoineachadh bho MG ALBA	27,031		Pàigheadh do Stiùiriche an Ionmhais airson obair a rinn e air Structar ùr don Bhuidhinn £7,031
	MG ALBA	Stiùiriche aig Media nan Eilean Ltd a fhuair maoineachadh bho MG ALBA			Sùim airson Pròiseact Ionnsachaidh do dh'Inbheich £20,000
		Director of Purple TV receiving funding from MG ALBA			Payment for Finance Director work on Organisational Restructuring £7,031
		Director of Media nan Eilean Ltd receiving funding from MG ALBA			Payment for Adult Learning Project £20,000
					Trusadh Thidsearan £4,000
					Leasachaidhean Òigridh £4,000
					Leasachaidhean PCNG £129,000
					GLAIF £272,751
					GLAIF (16/17) £1,750
					Seachdain Ionnsachaidh nan Teaghlach (16/17) £8,000
					Eile (16/17) £1,000
Comhairle Nan Eilean Siar Comhairle nan Eilean Siar	Comhairle Nan Eilean Siar Comhairle nan Eilean Siar	Neach le dlùth chàirdeas air am fastadh aig Comhairle Nan Eilean Siar	409,751	77,083	GLAIF (17/18) £50,333
		Immediate Relative employed by Comhairle Nan Eilean Siar			PCNG (17/18) £16,000
					Teacher Recruitment £4,000
					Youth Development £4,000
					NGLP Development £129,000
					GLAIF £272,751
					GLAIF (16/17) £1,750
					Family Learning Week (16/17) £8,000
					Other (16/17) £1,000
					GLAIF (17/18) £50,333
					NGLP (17/18) £16,000

Ball a' Bhùird/Ball den Sgioba Stiùiridh Board Member/ Leadership Team Member	Buidheann Organisation	An Ceangal Nature of Connection	Sùm Pàighte Payment Amount £	Sùm air Aontachadh Approval Amount £	Adhbhar na Suime a chaidh a Phàigheadh/Aontachadh Purpose of Payment/Approval
C Dòmhnallach C MacDonald	Fèisean nan Gàidheal Fèisean nan Gàidheal	An neach le ceangal air am fastadh aig Fèisean nan Gàidheal Connected Person employed by Fèisean nan Gàidheal	132,090		Leasachaidhean Òigridh £60,000
					Colmcille £2,090
					Pròiseactan a bheir Taic do Choimhearsnachdan £50,000
					Urrasachd is Tachartasan £20,000
					Youth Development £60,000
					Colmcille £2,090
					Community Aid Projects £50,000
					Sponsorship & Events £20,000
					Trusadh Thidsearan £5,000
					Dràma £7,350
					GLAIF £342,675
					Dràma 16/17 £1,600
					GIFT 16/17 £88,000
					Teacher Recruitment £5,000
					Drama £7,350
C Dòmhnallach C MacDonald	Comhairle na Gàidhealtachd Highland Council	A bhean ag obair aig Comhairle na Gàidhealtachd Spouse employed by Highland Council	355,025	89,600	GLAIF £342,675
					Dràma 16/17 £1,600
					GIFT 16/17 £88,000
					Teacher Recruitment £5,000
					Drama £7,350
					GLAIF £342,675
					Drama 16/17 £1,600
					GIFT 16/17 £88,000
					An -t-Alltan £15,000
					Goireasan airson 0-5, Sgoiltean is Inbhich £250,960
					Trusadh Thidsearan £1,843
					Foghlam & Ionnsachadh £17,531
					Hubs - An Tosgan £19,734
					An Seotal £35,000
					Fo-dheuchainnean £10,000
I MacLeòid J MacLeod	Stòrlann Fèisean nan Gàidheal	Neach le dlùth chàirdeas air am fastadh aig Stòrlann Immediate Relative employed by Stòrlann	350,068		An -t-Alltan £15,000
					Resources 0-5, Schools & Adults £250,960
					Teacher Recruitment £1,843
					Education & Learning £17,531
					Hubs - An Tosgan £19,734
					An Seotal £35,000
					Prelims £10,000
					Ionnsachadh do dh'Inbhich £11,500
					Sgeama Taice do Choimhearsnachdan £7,800
					Dràma £2,200
					Urrasachd £100,000
					GLAIF £9,000
					Bùithtean-obrach aig a' Mhòd (16/17) £2,500
					Dràma (16/17) £1,000
					Adult Learning £11,500
I MacLeòid J MacLeod	An Comunn Gàidhealach An Comunn Gàidhealach	Ceann-suidhe President	130,500	3,500	Community Support Scheme £7,800
					Drama £2,200
					Sponsorship £100,000
					GLAIF £9,000
					Workshops at Mod (16/17) £2,500
					Drama (16/17) £1,000

Ball a' Bhùird/Ball den Sgioba Stiùiridh Board Member/ Leadership Team Member	Buidheann Organisation	An Ceangal Nature of Connection	Sùim Pàighte Payment Amount £	Sùim air Aontachadh Approval Amount £	Adhbhar na Suime a chaidh a Phàigheadh/Aontachadh Purpose of Payment/Approval
E Nic an t-Saoir E McAtear	Colaisde a' Chaisteil Lews Castle College	Oide airson Pròiseact Ionnsachaidh do dh'Inbhidh Adult Learning Project Tutor	28,840	5,000	Ionnsachadh do dh'Inbhidh £25,000
					LPL airson Thidsearan £3,840
					Foghlam fad-beatha £5,000
					Adult Learning £25,000
					CPD for Teachers £3,840
D MacLeòid D MacLeod	Comhairle nan Eilean Siar Comhairle Nan Eilean Siar	Air fhastadh mar thidsear Employed as a School teacher	409,751	77,083	Lifelong learning £5,000
					Trusadh Thidsearan £4,000
					Leasachaidhean Òigridh £4,000
					Leasachaidhean PCNG £129,000
					GLAIF £272,751
					GLAIF (16/17) £1,750
					Seachdain Ionnsachaidh nan Teaghlach (16/17) £8,000
					Eile (16/17) £1,000
					GLAIF (17/18) £50,333
					PCNG (17/18) £16,000
					Teacher Recruitment £4,000
					Youth Development £4,000
					NGLP Development £129,000
					GLAIF £272,751
					GLAIF (16/17) £1,750
					Family Learning Week (16/17) £8,000
					Other (16/17) £1,000
					GLAIF (17/18) £50,333
					NGLP (17/18) £16,000
J Ghreumach F O'Hanlon J Graham F O'Hanlon	Comann Luchd- teagaisg Àrd- sgoiltean Comann Luchd- teagaisg Àrd- sgoiltean	Ball & Ball den Chomataidh Member & Committee Member	2,500		Trusadh Thidsearan £2,500
					Teacher Recruitment £2,500
					Sgeama Taice do Phàrantan £3,750
					Prògram Foillseachaidh £2,500
					Prògram Litearrachd £1,649
					Ionnsachadh do dh'Inbhidh £63,750
					Gaelic.Net £5,836
					Trèanadh a bheir Mothachadh don Ghàidhlig do dhaoine £7,500
					Fiosrachadh do Luchd- ionnsachaidh £8,750
					Parental Support Scheme £3,750
					Publishing Programme £2,500
					Literacy Programme £1,649
					Adult Learning £63,750
					Gaelic.Net £5,836
					Gaelic Awareness Training £7,500
					Information for Learners £8,750

Ball a' Bhùird/Ball den Sgioba Stiùiridh Board Member/ Leadership Team Member	Buidheann Organisation	An Ceangal Nature of Connection	Sùm Pàighte Payment Amount £	Sùm air Aontachadh Approval Amount £	Adhbhar na Suime a chaidh a Phàigheadh/Aontachadh Purpose of Payment/Approval
F O'Hanlon F O'Hanlon	Oilthigh Dhùn Eideann Edinburgh University	Air a fastadh mar neach-rannsachaidh/oide Employed as a Researcher/Tutor	1,152		Colmcille £1,152 Colmcille £1,152
	Soillse Soillse	Pròiseact Com-pàirteach le Oilthighean Combined University Project	95,000	30,000	Planadh airson Corpas na Gàidhlig £65,000 Coimiseanan £30,000 Sgrùdadh air Comasan Gàidhlig (16/17) £30,000 Gaelic Corpus Planning £65,000 Commissions £30,000 Study of Gaelic Abilities (16/17) £30,000 Leasachaidhean PCNG £5,500
	UHI UHI	Oileanach (Ionnsachadh air Astar) Student (Distance Learning)	24,591		GLAIF £19,091 NGLP Development £5,500 GLAIF £19,091

12. 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 2016 ach nach tèid a phàigheadh gu às dèidh sin:

12. REVENUE COMMITMENTS

Grants commitments at the year end, comprising grants which had been approved prior to 31 March 2016 but were not payable until after that date, were due as follows:

	2016 £	2015 £	
Taobh a-staigh bliadhna	1,819,905	2,518,072	Within one year
Taobh a-staigh dà gu còig bliadhna	294,132	169,971	Within two to five years
Às dèidh còig bliadhna	0	0	After five years
	2,114,037	2,688,043	

13. IONNSRAMAIDEAN IONMHASAIL

Feumaidh Bòrd na Gàidhlig am feum fhoillseachadh a rinn ionnsramaidean ionmhasail san ùine ann a bhith ag adhbharachadh no ag atharrachadh nan cunnartan a bha ron bhuidhinn nuair a bha sinn ri ar n-obair. Ri linn an t-seòrsa obrach againn agus an dòigh sa bheilear a' maoineachadh Bhòrd na Gàidhlig, chan eil an aon ìre de chunnart ionmhasail ann do Bhòrd na Gàidhlig agus a tha do bhuidhnean gnothachais.

An cunnart gum bi gainnead airgid ann

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

Cunnart bho ruithean-airgid dhùthchannan eile

Chan eil cunnart susbainteach sam bith ann do Bhòrd na Gàidhlig a thaobh reataichean iomlaid. Sa bhliadhna seo 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 maoinean còrr ann an cunntasan tasgaidh le riadh 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 an airgid sa bhanca a tha ga shealltainn ann an Nota 7.

13. FINANCIAL INSTRUMENTS

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

Liquidity risk

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

Foreign currency risk

Bòrd na Gàidhlig has no material exchange rate risk. During the year there was 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 interest bearing deposit 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 cash at bank shown in Note 7.

14. TACHARTASAN ÀS DÈIDH NA DUILLEIGE COTHROMACHAIDH

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

15. FÈICHEANASAN A DH'FHAODADH A BHITH ANN

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

14. POST BALANCE SHEET EVENTS

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

15. CONTINGENT LIABILITIES

There are no contingent liabilities.

STIÙIREADH LE MINISTEARAN NA H-ALBA

1. Tha Ministearan na h-Alba, a rèir Paragraf 8 (a) de Chlàr 1 de Achd na Gàidhlig (Alba) 2005, a' foillseachadh an stiùiridh seo.
2. Cumaidh an aithris air na cunntasan airson na bliadhna ionmhais a chrìochnaich air 31 Màrt 2006, agus gach bliadhna às dèidh sin, ri prionnsabalan cunntasachd agus 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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Rathad na Leacainn
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