18

BÒRD NA GÀIDHLIG

Aithisg Bhliadhnail & Cunntasan

Annual Report & Accounts

19

Clàr-innse
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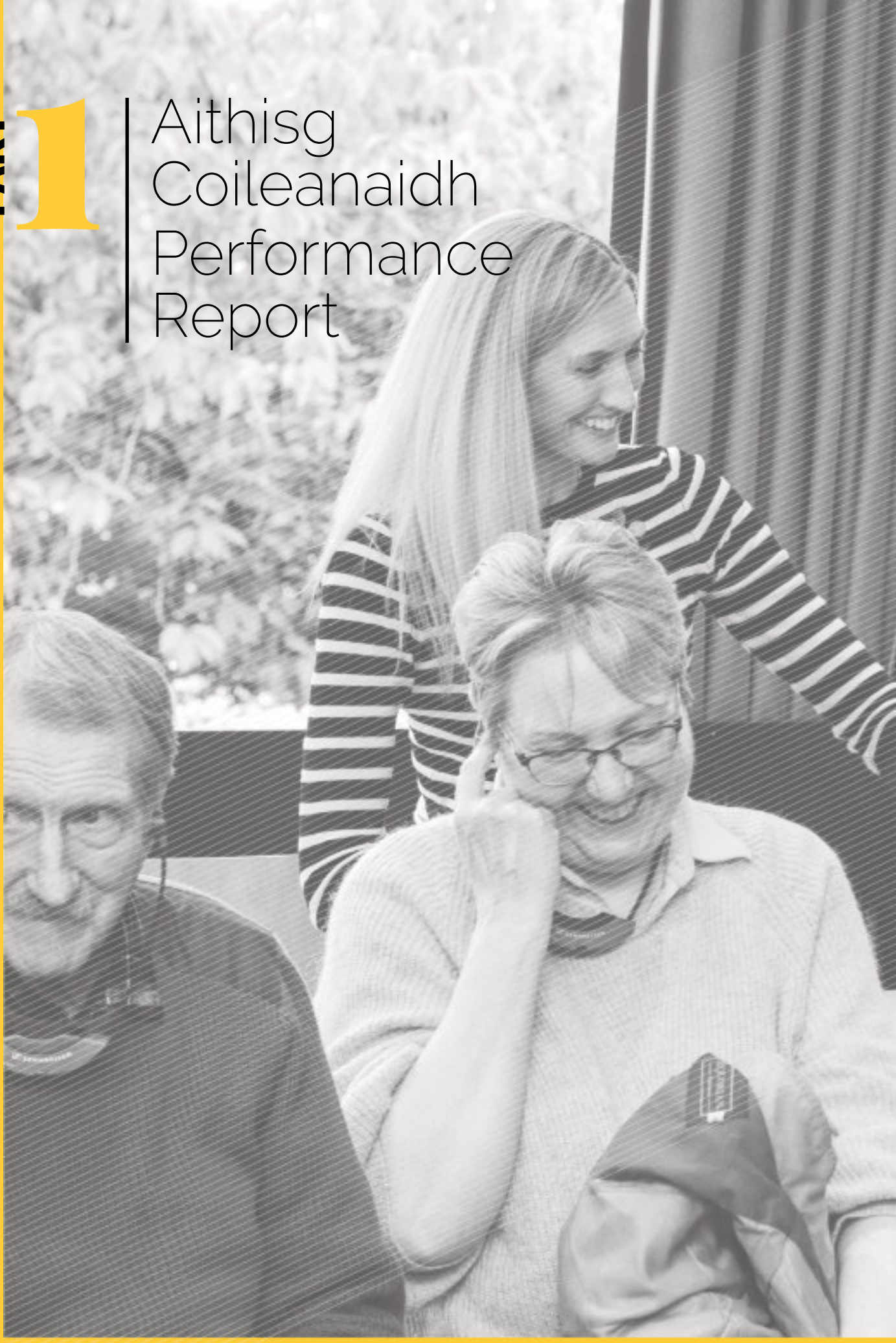
PÀIRT
PART
1

Aithisg Coileanaidh Performance Report



Dealbh Fharsaing
Overview

Gheibhear geàrr-chunntas san earrainn seo air cò sinn, na bhios sinn a' dèanamh, na prìomh chunnartan a tha romhainn agus air mar a choilean sinn ar targaidean thar na bliadhna a dh'fhalbh.

This section gives a summary of who we are, what we do, the key risks we face and how we performed over the last year.

Adhartas nas Luaithe

A faster rate of progress

Tha ar Cathraiche Eadar-amail, Màiri T̓ NicAonghais, a' beachdachadh air bliadhna nuair a chunnacas adhartas nas luaithe airson cànan is cultar na Gàidhlig.

Our Interim Chair Mary T̓ MacInnes reflects on a year of accelerated development for Gaelic language and culture.

Cathraiche Eadar-amail Màiri T NicAonghais

Interim Chair Mary T MacInnes

Tha e a' toirt toileachas dhomh Aithisg Bhliadhnail is Cunntasan Bhòrd na Gàidhlig a chur mur coinneimh, sam faighear fiosrachadh mun adhartas nach beag a rinn sinn le bhith a' toirt brosnachadh is taic do chànan is cultar nan Gàidheal ann an 2018/19.

B' e bu mhotha a bha fa-near dhuinn thairis air na 12 mìos a dh'fhalbh, am Plana Cànain Nàiseanta Gàidhlig (PCNG), plana sa bheil amasan àrda agus lèirsinneach, a chur an gnìomh tro ar Plana Corporra 5-bliadhna (2018-23). Tha am plana sin a' sealltainn nan dòighean sa bheil sinn an dùil prìomh amas a PhCNG a' choileanadh, sin gun tèid Gàidhlig a chleachdadh nas trice, le barrachd dhaoine agus ann am barrachd shuidheachaidhean.

Às dèidh dhaibh fàilte a chur air foillseachadh a' Phlana Nàiseanta le deasbad sa Phàrlamaid sa Ghiblean 2018, stèidhich Riaghaltas na h-Alba buidheann-obrach ùr, fo bhratach a' chinn-uidhe '*Adhartas nas Luaithe*', gus prìomh bhuidhnean poblach a bhrosnachadh gu bhith ag obair còmhla airson adhartas nas luaithe a dhèanamh airson a' Ghàidhlig a thoirt air adhart ann an Alba.

Tha a' bhuidheann-obrach air grunn gheallaidhean fhaighinn mu thràth bho bhuidhnean poblach, stèidhichte air na prìomhachasan a gheibhear sa PhCNG, agus nì na geallaidhean sin diofar mòr a thaobh ìomhaigh is cleachdadh na Gàidhlig ann an Alba.

Am measg nan leasachaidhean a chunnacas bha:

- Gun do dh'fhoillsich VisitAlba a' chiad Ro-innleachd airson Turasachd na Gàidhlig riamh
- Ùghdarrasan foghlaim ag obair còmhla gus curraicealam na h-àrd-sgoile a neartachadh airson Foghlam tron Ghàidhlig, agus iad an dùil barrachd Theisteanasan Nàiseanta a thabhann ann an Gàidhlig
- MG ALBA a' foillseachadh stuthan Gàidhlig air YouTube, agus iomairtean gus daoine a bhrosnachadh gu bhith

It's my pleasure to present the Annual Report and Accounts for Bòrd na Gàidhlig, detailing the significant progress we have made in promoting and supporting Gaelic language and culture during 2018/19.

Our focus in the past 12 months has been on implementing the ambitious National Gaelic Language Plan (NGLP) through our 5-year Corporate Plan (2018-23). This plan sets out the ways we intend to achieve the NGLP aim of having more people use Gaelic, more often, and in a wider range of situations.

After welcoming the publication and launch of the National Plan in a parliamentary debate in April 2018, the Scottish Government set up a new working group, under the banner of '*A Faster Rate of Progress*', to encourage key public bodies to work together to achieve faster progress in Gaelic development in Scotland.

Guided by the priorities set out in the NGLP, the working group has already secured a number of commitments from public bodies that will have a substantial impact on the profile and use of Gaelic in Scotland.

Some of these developments include:

- VisitScotland publishing the first ever Gaelic Tourism Strategy
- Education authorities working to strengthen the secondary curriculum for Gaelic medium education by planning an increase in the number of National Qualifications offered in Gaelic
- MG ALBA launching Gaelic material on YouTube, along with digital participation

a' cruthachadh an stuth dhidseatach aca fhèin ann an Gàidhlig

Tha a' bhuidheann cuideachd a' cur taic ri obair a thaobh margaidh-obrach na Gàidhlig, cothroman ionnsachaidh air-loidhne agus sa choimhearsnachd agus rannsachadh ùr air an àite a th' aig a' Ghàidhlig ann an leasachaidhean eaconamach is coimhearsnachd.

Tha e air togail mhòr a thoirt do Bhòrd na Gàidhlig a bhith mar phàirt den bhuidhinn seo, agus a bhith a' faicinn adhartas mu thràth le amasan a' phlana againn. Cuideachd, le bhith a' gabhail pàirt sa bhuidhinn, thug sin cothrom dhuinn taic a thoirt do bharrachd bhuidhnean poblach gus na Planaichean Gàidhlig aca fhèin ullachadh. Tha na planaichean seo air leth feumail ann a bhith a' dèanamh na Gàidhlig nas follaisiche agus na pàirt nas motha de ar beatha làitheil, mar a chithear leis a' bhuidhinn a tha fon phrosbaig nas fhaide adhart san aithisg seo (air duilleag 56). Gabhaidh leasachaidhean buadhach a chur an sàs gun a bhith a' fàgail cus chosgaisean a bharrachd air buidhnean poblach aig àm doirbh a thaobh chùisean ionmhais. Tha sinn a' coimhead air adhart ri bhith a' cumail oirnn ag obair le ar luchd-compàirt gus am PCNG a thoirt gu buil a chum buannachd na dùthcha air fad.

initiatives encouraging users to develop their own Gaelic content

The group is also taking forward work on the Gaelic language labour market, online and community learning opportunities and new research on the role of Gaelic language and culture in economic and community development.

It's been heartening for Bòrd na Gàidhlig to be part of this group and see tangible progress already arising from our plan. Participation has also given us the opportunity to support more public bodies create their own Gaelic Language Plans. The impact of these plans on the visibility and normalisation of Gaelic cannot be understated as the case study later in this report demonstrates (on page 56). Effective developments can be successfully implemented with minimal additional financial burden to cost-conscious public bodies. We look forward to continuing to work with our partners to implement the NGLP for the enrichment of the whole country.

Bookbug Gàidhlig *Gaelic Bookbug*

Am measg nan leasachaidhean a chunnacas bha:

Gun do dh'fhoillsich VisitAlba a' chiad Ro-innleachd airson Turasachd na Gàidhlig riamh

Ùghdarrasan foghlaim ag obair còmhla gus curraicealam na h-àrd-sgoile a neartachadh airson Foghlam tron Ghàidhlig...

MG ALBA a' foillseachadh stuthan Gàidhlig air YouTube...

Some of these developments include:

VisitScotland publishing the first ever Gaelic Tourism Strategy

Education authorities working to strengthen the secondary curriculum for Gaelic medium education...

MG ALBA launching Gaelic material on YouTube...

Le bhith ag obair còmhla ri ar luchd-compàirt, tha sinn a' neartachadh suidheachadh na Gàidhlig air feadh na h-Alba le planaichean a dh'aona-ghnothach a fhreagras air feumalachdan nan diofar choimhearsnachdan. Eadar còmhraidhean mu chairt coimhearsnachd ùr airson nan Eilean Siar agus mar a chaidh gabhail ri iarrtas airson Foghlam Bun-sgoile tron Ghàidhlig ann an Siorrachd Àir a Tuath, tha e follaiseach gu bheil a' Ghàidhlig agus a cultar gan ath-stèidheachadh ann an coimhearsnachdan air feadh na h-Alba. Cuideachd, tha an obair dhìcheallach a nì iomadh Gàidheal is neach-taice agus an stiùir lèirsinneach a bheir iad do dh'iomairt a' chànain, agus an obair gun abhsadh a nì luchd-obrach saor-thoileach agus iad cho dìoghrasach, a' dèanamh diofar anabarrach mòr don Ghàidhlig air feadh na dùthcha. Tha an iomadh tachartas, cur-seachad is cothrom a chuireas na gaisgich seo air dòigh, daoine do nach toirear aithne daonnan mar a bu chòir, a' dèanamh diofar mòr do dh'adhartachadh na Gàidhlig.

Ged a chunnaic sinn adhartas mòr thar na bliadhna, tha dùbhlain nach beag air a bhith ann cuideachd. Rinn luchd-sgrùdaidh bhon taobh a-muigh sgrùdadh mionaideach air riaghladh is stiùireadh na buidhne agus mar thoradh air an sgrùdadh sin chaidh grunn raointean a chomharrachadh far an robh leasachadh a dhìth. Tha dùbhlain air èirigh ri linn mar a th' aig a' Bhòrd ri taghadh farsaing de dhleastanasan a choileanadh le sgioba-obrach beag, agus ri linn sin bha leasachadh is leudachadh a dhìth air an sgioba-obrach aig àm nuair nach deach againn air dà dhreuchd chudromach a lìonadh. Aig ìre a' Bhùird Stiùiridh, tha sinn a' gabhail ris gum feum sinn cur ris na sgilean ceannais againn agus obrachadh feuch am bi sinn nas fosgarra agus nas soilleire air feadh na buidhne. Chaidh obair

By working with our partners, we are enhancing Gaelic provision across Scotland through tailored strategies for different communities. From the acceptance of a request for Gaelic medium Primary Education in North Ayrshire to discussions around the development of a community charter in the Western Isles, Gaelic language and culture is being increasingly re-embedded in communities across the country. Furthermore, the dedication and visionary leadership of countless Gaelic speakers and supporters, alongside the tireless efforts of enthusiastic volunteers, make an enormous contribution across the country. The wide range of quality events and activities organised by these 'unsung heroes' add tremendous value to Gaelic development.

While we have seen many successes, the year has not been without significant challenges. As an organisation, we have had a detailed audit of our governance and leadership which highlighted a number of significant areas for improvement. Challenges relate to the wide range of functions that the Bòrd currently delivers with a small staff resource, leading to demands for increased capacity at a time when we were not successful with recruiting to two important senior posts. At board level, we recognise the need to develop our leadership skills and work to increase openness and transparency across the organisation. Work has

Adhartas nas Luaithe – Lùnastal 2018

A Faster Rate of Progress - August 2018

a thòiseachadh gus dèiligeadh ris na cùisean seo agus sinn air ath-sgrùdadh a choimiseanadh air ar raon-ùghdarrais is structar stiùiridh, agus chaidh pròg̀ram leasachaidh a chur an sàs airson ar n-àrd-mhanaidsearan. Tha am pròg̀ram cudromach sin agus leasachaidhean eile mar phàirt de phlana làidir a chaidh ullachadh gus dèiligeadh ris na h-uireasbhaidhean a chaidh a chomharrachadh san sgrùdadh airson 18/19.

begun to address these issues through the commissioning of a review of our remit and leadership structure, alongside a programme of development for senior managers. This key programme and other developments are included in a robust plan prepared to address the shortcomings highlighted in the 18/19 audit.

Mar Chathraiche Eadar-amail, bu mhath leam an cothrom seo a ghabhail gus aithne a thoirt don obair mhòir a rinn Ailean Dòmhnallach a bha e na Chathraiche air a' Bhòrd romham. Fad na h-ùine aige air Bòrd na Gàidhlig, agus gu h-àraidh bho thòisich e ann an dreuchd a' Chathraiche ann an 2015, rinn Ailean an t-uabhas gus Gàidhlig a thoirt air adhart aig ìre nàiseanta agus aig ìre na coimhearsnachd. Tha mar a bhiodh e a' brosnachadh co-obrachadh, agus an dealas a nochd e, air bun-stèidh dhaingeann a thoirt dhuinn, agus an t-adhartas air a bheil sinn a' toirt cunntas am-bliadhna mar thoradh air sin. Tha a h-uile duine againn aig a' Bhòrd a' coimhead air adhart ri bhith ag obair còmhla ri Ailean fhathast agus e a-nis na Chathraiche air MG ALBA.

Bu mhath leam cuideachd mo thaing a thoirt do na Buill eile air a' Bhòrd Stiùiridh airson na taice a thug iad dhomh fhad 's a bha mi nam Chathraiche Eadar-amail, do ar luchd-obrach agus don iomadh buidheann phoblach a tha air obrachadh còmhla rinn thar na bliadhna a dh'fhalbh, agus don a h-uile duine a tha ag obair gus cànan agus cultar na Gàidhlig a thoirt air adhart ann an Alba. Nì sinn cinnteach, còmhla, gu bheil a' Ghàidhlig an teis-meadhan beatha muinntir na dùthcha.

Màiri T NicAonghais
Cathraiche Eadar-amail

As Interim Chair, I must take this opportunity to acknowledge the substantial contribution made by our previous Chair, Allan MacDonald. Throughout his tenure at Bòrd na Gàidhlig, and especially since his appointment as Chair in 2015, Allan's dedicated efforts have driven progress in Gaelic development forward at both national and community levels. His collaborative working approach and commitment have laid firm foundations which resulted in the positive developments we are reporting this year. All of us at the Bòrd look forward to continuing to work with Allan in his role as Chair of the Gaelic media organisation, MG ALBA.

I would also like to add a personal note of thanks to my fellow Board Members for their support during my time as Interim Chair, to our staff and to the numerous public bodies who have collaborated with us over the past year, and to every individual who is working to further the Gaelic language and culture in Scotland. Together, we are ensuring Gaelic's place at the heart of national life.

Mary T MacInnes
Interim Chair

> Tha a' Ghàidhlig na cànan beò an seo agus bidh Bòrd na Gàidhlig gar brosnachadh.
>
> *Suirbhidh do luchd-ùidhe 2019*

> *Stakeholder Survey 2019*
>
> Gaelic is a living language here and Bòrd na Gàidhlig promote and encourage us.

Bliadhna air Leth Soirbheachail

A ground-breaking year

Tha ar Ceannard, Shona C NicIllinnein, a' bruidhinn air an adhartas a rinneadh agus na clachan-mìle cudromach a chomharraich sinn ann an 2018/19.

Our Ceannard (CEO) Shona C MacLennan discusses some of the most significant developments in 2018/19.

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Thar na bliadhna a dh'fhalbh chunnacas grunn leasachaidhean cudromach, agus bha cuid a dhùbhlain nach beag ro Bhòrd na Gàidhlig cuideachd. Tha na gnìomhan a choilean sinn, an obair a rinn sinn gus a' bhuidheann againn a leasachadh, agus am PCNG, uile a' ciallachadh gu bheil sinn air iomairt na Gàidhlig a thoirt air adhart ann an Alba. Aig an aon àm, bha dùbhlain againn taobh a-staigh na buidhne a thaobh a bhith a' fastadh luchd-obrach agus thug sinn fa-near gum feum sinn oidhirp nas fheàrr a dhèanamh gus dèanamh cinnteach gum faigh ar luchd-obrach làn-thaic agus gu bheilear a' dèanamh co-chonaltradh riutha mar a bu chòir.

Le taic bhuainne, tha Plana Gàidhlig a-nis aig còrr is 57 buidhnean poblach, agus tha a dhà eile ag obair air fear ullachadh. Tha na planaichean sin a' stèidheachadh frèam-obrach airson mar a ghabhas Gàidhlig a cleachdadh agus airson leudachadh a thoirt air cothroman is seirbheisean Gàidhlig, agus 's urrainnear adhartas a dhèanamh is a thomhas tro na planaichean sin, agus tha sin uile a chum maith a' chànain san ùine fhada. Tha a' Ghàidhlig tòrr nas follaisiche ann an Alba a-nis às dèidh do mar a tha Poileas Alba air cur romhpa suaicheantas ùr fhoillseachadh air gach carbad ùr agus chithear barrachd mu dheidhinn sin san earrainn mun deidhinn air duilleag 56.

Ann an sgrìobhainn, a dh'fhoillsich sinn ann an co-bhonn ri Oilthigh Ghlaschu, còmhla ri co-obraichean ann an Oilthigh Dhùn Èideann agus Oilthigh na Gàidhealtachd is nan Eilean, tha sinn air stiùireadh a thoirt seachad air cuid de na ceistean as dùbhlanaiche co-cheangailte ri gràmar na Gàidhlig, agus an tha an stiùireadh sin stèidhichte air comhairle a fhuaras bho ar Comataidh Comhairleachaidh Cànain, buidheann de dh'fhileantaich, aig an robh a' Ghàidhlig bhon ghlùin, bho dhiofar phàirtean de dh'Alba. Chaidh an stiùireadh ullachadh mar thoradh air co-chomhairleachadh a chaidh a chumail far an do dh'innis luchd-cleachdaidh is luchd-ionnsachaidh na Gàidhlig dhuinn gur e aon de na rudan as motha air an robh feum aca stiùireadh earbsach airson gràmar na Gàidhlig san latha an-diugh, agus bidh e na ghoireas feumail do luchd-ionnsachaidh, tidsearan, craoladairean agus a h-uile duine a tha ag iarraidh barrachd misneachd ann a bhith a' cleachdadh na Gàidhlig. Tha an stiùireadh seo mar cheum cudromach gu ruige gràmar iomlan airson a' chànain, agus cuiridh sin gu mòr ri inbhe na Gàidhlig mar aon de na cànanan nàiseanta aig Alba.

Fhuair sinn am fiosrachadh agus na ro-sheallaidhean as ùire airson margaidh-obrach na Gàidhlig san Aithisg le Fiosrachadh air a' Mhargaidh-obrach a chaidh fhoillseachadh as t-samhradh sa chaidh. Ged a bha

This year has seen a number of key successes and also some substantial challenges for Bòrd na Gàidhlig. The activities we've delivered, the work we've done to develop our organisation, and the NGLP have all ensured we've been furthering Gaelic development in Scotland. At the same time, we have faced internal challenges in terms of recruitment and a recognition that we need to do better to ensure our staff are fully engaged and supported.

With our support, more than 57 existing public organisations now have their own Gaelic Language Plans, with a further two working towards developing theirs. In creating frameworks for the use and expansion of Gaelic, these plans allow progress to be made and measured for the long-term good of the language. The visibility of Gaelic in Scotland has been dramatically increased by the adoption of a new logo by Police Scotland on all new vehicles and there is more about this in the case study on page 56.

In a publication with the University of Glasgow, alongside colleagues at the University of Edinburgh and University of Highlands & Islands, we produced new guidance on the most challenging topics in Gaelic grammar, based on input from our Comataidh Comhairleachaidh Cànain, a group of traditional speakers from different parts of Scotland. The guidance was produced in response to a consultation which showed that Gaelic users and learners considered access to reliable guidance on modern Gaelic grammar to be one of their most important needs, and it will be a valuable resource for learners, teachers, broadcasters and all those looking to improve their confidence in using Gaelic. This guidance is an important step towards a comprehensive grammar of the language, which will greatly enhance the status of Gaelic as one of the national languages of Scotland.

Last summer's Labour Market Intelligence Report gave us the latest information and forecasts on the Gaelic job market. Balancing an overall decline in the public sector, the creative

crìonadh san fharsaingeachd san roinn phoblaich, thathar an dùil gum bi cothroman ann airson fàs a thaobh obraichean Gàidhlig sna gnìomhachasan cruthachail agus ann an roinn na turasachd. Cuideachd, thug an aithisg iomradh air obraichean is gnìomhachasan far am bithear a' cleachdadh Gàidhlig math dh'fhaodte ach nach eil air an aithneachadh mar 'obraichean Gàidhlig', leithid àiteachais, seirbheisean aoigheachd, obair togail agus seirbheisean poblach. Bidh na toraidhean seo, a tha a' sealltainn cho iomadh-fhillte 's a tha a' mhargaidh, air leth feumail nuair a thig e gu planadh airson na h-ùine air thoiseach.

and tourism industries are expected to be avenues of growth for Gaelic jobs. The report also highlighted the existence of jobs and industries where Gaelic may also be used but which are not recognised as 'Gaelic jobs', such as agriculture, hospitality, construction and public services. These nuanced findings will be invaluable in our future planning.

'S e Bliadhna Eadar-nàiseanta nan Cànan Dùthchasach aig UNESCO a th' ann an 2019, agus chomharraich sinn sin le taisbeanadh a mhair trì latha aig Pàrlamaid na h-Alba. Bha e na adhbhar misneachd dhomh coinneachadh ri uiread luchd-labhairt is luchd-ionnsachaidh na Gàidhlig agus daoine a tha a' cur taic ris a' chànan, chan ann a-mhàin dìreach am measg nam Ball fhèin ach cuideachd bho am measg nan treòraichean-turais, luchd-rannsachaidh, luchd-obrach oifis agus luchd-obrach eile bhon Phàrlamaid, agus sin a' dearbhadh uair eile na th' ann de dhaoine a bhios a' cleachdadh Gàidhlig san àite-obrach aca.

2019 is the UNESCO International Year of Indigenous Languages, which we marked with a three-day exhibition in the Scottish Parliament. I was encouraged to meet large numbers of Gaelic users, learners and supporters among not just elected members but also tour guides, researchers, office staff and other parliamentary workers, underlining again the scale of Gaelic use in the workplace.

Gus Bliadhna na h-Òigridh ann an Alba a chomharrachadh ann an 2018, thug Bòrd na Gàidhlig taic do dhiofar dhreuchdan co-cheangailte ris na h-ealain, am blàr a-muigh agus fearann coimhearsnachd, agus do dhreuchd ùr aig Young Scot agus mar thoradh air an obair aig an neach-dreuchd sin chaidh stuthan Gàidhlig a thabhann airson a' chiad uair an cois na cairt Young Scot.

In celebration of Scotland's Year of Young People in 2018, Bòrd na Gàidhlig funded a number of posts across the arts, outdoor and community land sectors, as well as one with Young Scot which saw the launch of Gaelic material onto the Young Scot card for the first time.

B' e aon de na nithean a bu mhotha a thug misneachd dhuinn sa bhliadhna a dh'fhalbh mar a bha barrachd dhaoine òga a' dol an sàs sa chànan agus a' togail bratach na Gàidhlig, agus tha Bòrd na Gàidhlig a' dèanamh toileachas mòr ri sin. Leis mar a tha barrachd susbaint a' nochdadh air-loidhne agus sna meadhanan sòisealta, tha fad a bharrachd chòmhraidhean a' dol air adhart, agus tha e coltach gu bheil barrachd Gàidhlig ga sgrìobhadh an-dràsta na bha riamh ann an eachdraidh a' chànain.

The rise in activity among younger language activists has been one of the most encouraging developments of the last year and is welcomed wholeheartedly by Bòrd na Gàidhlig. With the rise in online and social media content, many more conversations are happening, and it's likely that more Gaelic is being written now than at any point in history.

Ma tha fàs a' dol a thighinn air a' chànan, tha e deatamach gun tèid dìon a chur air na cothroman a th' aig an òigridh Gàidhlig ionnsachadh agus ionnsachadh sa chànan, agus aig coinneamh le buidhnean foghlaim ann am Peairt sa Mhàrt, thòisich sinn a' toirt sùil air mar a ghabhas àrdachadh a thoirt air an àireamh sgoilearan a tha a' roghnachadh Gàidhlig mar phàirt den fhoghlam aca ann an àrd ìrean na h-àrd-sgoile.

Protecting the opportunity for our young people to study Gaelic is crucial in order for the language to grow, and at a meeting of education bodies in Perth in March, we began to address increasing the number of pupils choosing Gaelic as part of their senior secondary education.

Duaisean Foghlaim na h-Alba 2018 - Bun-sgoil Ghàidhlig Loch Abar

Scottish Education Awards 2018 - Bun-sgoil Ghàidhlig Loch Abar

Cuideachd le sùil ris an ùine fhada, tha sinn air ar n-aontaidhean maoineachaidh le 11 de ar buidhnean com-pàirteach atharrachadh bho aon bhliadhna gu trì. Tha na h-aontaidhean sin a' gabhail a-steach 47% de ar maoineachadh leasachaidh. Cuidichidh na h-aontaidhean seo le bhith a' coileanadh prìomh amasan ar Plana Corporra 2018-23 agus bheir iad cothrom do na buidhnean planadh is leasachaidhean a chur air adhart airson na h-ùine fada.

Dh'fhaodadh gur e aon de leasachaidhean a bu mhotha a chunnacas an-uiridh gun do dh'fhoillsich VisitAlba a' chiad Ro-innleachd Turasachd na Gàidhlig riamh. Tha gnìomhachas na turasachd a' cur £4 billean ri eaconamaidh na h-Alba gach bliadhna. Tha an ro-innleachd seo airson togail air mar a tha a' Ghàidhlig na pàirt sònraichte de chultar na h-Alba a tha a' cur ris an tarraing a th' aig Alba mar cheann-uidhe do luchd-turais, agus tha e na amas don ro-innleachd gnìomhachas na turasachd a chuideachadh le bhith a' faighinn barrachd cothruim air a' Ghàidhlig agus le bhith a' dèanamh barrachd leis a' chànan. Eadar tachartasan is turasan sa Ghàidhlig, fiosrachadh cultarach agus Gàidhlig mar phàirt de dh'ìomhaigheachd na turasachd, cha bheag na cothroman a th' ann don ghnìomhachas gus feum nas fheàrr a dhèanamh den Ghàidhlig.

In another example of long-term planning, we moved our funding arrangements with 11 of our delivery partners from one year to three-year agreements. This represents 47% of our development funding. These agreements support the delivery of our Corporate Plan 2018-23 priorities and allow the capacity for long-term planning and development.

Perhaps one of the most notable developments in the last year has been VisitScotland's publication of the first ever Gaelic Tourism Strategy. The tourism industry is worth £4billion per year to Scotland. This strategy aims to capitalise on the unique appeal of Gaelic to distinguish Scotland as a tourism destination, and to help the tourism industry access and develop Gaelic in their offerings. From Gaelic immersion experiences to cultural information and incorporating the language into branding, there are endless opportunities for the tourism industry to make better use of Gaelic.

Tha an rannsachadh aig VisitAlba a' dearbhadh gu bheil luchd-turais den bheachd gu bheil a' Ghàidhlig a' cur ris an turas aca ann an Alba. Tha e cuideachd a' cur cuideam air cho cudromach 's a tha a' Ghàidhlig mar sgil sa mhargaidh-obrach.

Bha an co-obrachadh a rinn sinn còmhla ri VisitAlba, Riaghaltas na h-Alba, Iomairt na Gàidhealtachd is nan Eilean, Àrainneachd Eachdraidheil Alba agus buidhnean san roinn phrìobhaidich gus an ro-innleachd seo a dhealbh na eisimpleir den obair chom-pàirteach nach beag a rinneadh an lùib tòrr de na h-iomairtean san robh sinn an sàs sa bhliadhna a dh'fhalbh.

Chruthaich sinn Plana Corporra le dreach ùr airson 2018-23 agus Plana Gnìomh mionaideach airson 2018/19 a bha a' cur an cèill ann an dòigh gu math nas soilleire ar cinn-uidhe ro-innleachdail agus san robh fios air na gnìomhan fa leth a tha a dhìth gus na cinn-uidhe sin a choileanadh.

Mar thoradh air ar sgrùdadh air beachdan an luchd-obrach sa Ghiblean 2018, dh'aithnich sinn gum feumte piseach a thoirt air conaltradh is co-obrachadh le ar luchd-obrach agus math an luchd-obrach. Am measg nan nithean a thug buaidh air an luchd-obrach agus an Sgioba Stiùiridh a bh' ann, bha mar nach deach dà àrd-dhreuchd a lìonadh agus mar a bhathar an dùil àrd-dhreuchd ann an roinn an ionmhais a choileanadh le neach bho thaobh a-muigh na buidhne. Cha b' urrainnear an dàrna dreuchd sin a lìonadh mar a bhathar dùil agus bha sin a' ciallachadh, agus ged a fhuair sinn taic a thaobh foghlaim tro aonta le Comhairle Baile Ghlaschu airson neach-obrach pàirt-thìde ann an dreuchd-stiùiridh ann am foghlam, bha sinn gann de luchd-obrach ann an raointean-obrach fior chudromach. Thug sin buaidh mhòr air a' bhuidhinn agus air luchd-obrach fa leth. Mar sin, tha an luchd-obrach dha-rìribh airidh air moladh airson na h-obrach a chaidh a choileanadh gu h-àrd agus air a bheil iomradh ann an earrainnean eile den aithisg seo.

Ri linn toraidhean an sgrùdaidh air beachdan an luchd-obrach, bha againn ri atharraichean cudromach a dhèanamh sa bhliadhna a dh'fhalbh a thaobh mar a nì sinn co-chonaltradh is co-obrachadh leis an luchd-obrach againn fhìn. Tha sinn air bòrd coileanaidh is buidheann-obrach a stèidheachadh gus ar n-obair a stiùireadh airson a bhith ag obair gus an inbhe Creideas nar Cosnaichean a chosnadh; tha buidheann le riochdairean bho air feadh na buidhne air a bhith a' stèidheachadh luachan na buidhne; tha sinn a' togail cheanglaichean com-pàirteach ri

VisitScotland's research has shown that visitors stated it enhances their time in Scotland. It also emphasises how important Gaelic is as a skill in the employment market.

Working with VisitScotland, the Scottish Government, Highlands and Islands Enterprise, Historic Environment Scotland and private sector organisations to develop this strategy demonstrated the extensive partnership working that was a hallmark of many of our activities over the past year.

We developed a new style of Corporate Plan for 2018-23 and a detailed Operational Plan for 2018/19 which provided a much clearer focus on our strategic objectives and the individual activities to meet those aims.

From our new staff survey in April 2018, we recognised that there was a need to improve communication, engagement and wellbeing of our staff. Among factors which impacted on staff and Leadership Team was the unsuccessful recruitment processes for two senior roles in the organisation and the planned outsourcing of the senior finance role. The latter was not able to be implemented as anticipated, and while we were able to benefit from a collaboration with Glasgow City Council for a part-time leadership role in education, we were understaffed in a number of key areas. The impact of this on the organisation and on individuals was significant. There is therefore all the more credit due to staff for delivering the wide range of activities which I have described above and those detailed elsewhere in this report.

The results of the staff survey also required us to make significant changes in the last year to how we engage internally with our own staff. We have established an implementation board and working group to provide oversight of our working towards Investors in People accreditation; a cross-organisation group has been developing our organisational values; we are building on our trade union partnerships, and the Board established a

Aon de leasachaidhean a bu mhotha a chunnacas an-uiridh gun do dh'fhoillsich VisitAlba a' chiad Ro-innleachd Turasachd na Gàidhlig riamh.

One of the most notable developments in the last year has been VisitScotland's publication of the first ever Gaelic Tourism Strategy.

aonaidhean-ciùird; agus tha am Bòrd Stiùiridh air Comataidh Cor na Buidhne a chur air chois gus stiùireadh a thoirt do agus sgrùdadh a dhèanamh air na h-iomairtean againn airson leasachadh na buidhne.

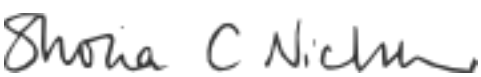
Bu thoigh leam taing mhòr a thoirt don sgioba air fad aig Bòrd na Gàidhlig airson a bhith cho deònach cuideachadh le bhith a' cur nan iomairtean cudromach seo an sàs, agus airson a bhith cho dìcheallach, sgileil agus proifeiseanta nan obair fhad 's a tha iad a' toirt na Gàidhlig air adhart air feadh na dùthcha.

Chùm sinn a' chiad cho-labhairt luchd-obrach againn sa Ghiblean far an do chruinnich ar sgiobaidhean uile bho Inbhir Nis, Glaschu, An Gearasdan agus Port Rìgh, agus far an robh sinn a' coimhead air ais air bliadhna far an do rinn Bòrd na Gàidhlig adhartas mòr, agus faodaidh sinn coimhead air adhart ri tuilleadh leasachaidhean is soirbheachaidh airson cànan is cultar na Gàidhlig sa bhliadhna seo.

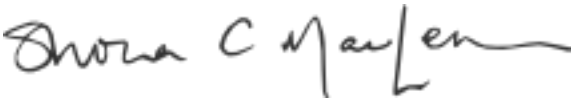
People Committee to give oversight, direction and scrutiny to all our internal development initiatives.

I must express my gratitude to the whole team at Bòrd na Gàidhlig for their willingness to bring forward these important activities, and for the dedication, skill and professionalism they continue to show in their day to day work of developing Gaelic for the country.

We held our first ever in-person staff conference, bringing together our teams from Inverness, Glasgow, Fort William and Portree, in April where we reflected on a year of significant progress for Bòrd na Gàidhlig, and look forward to further advances for Gaelic language and culture in the current year.



Shona C NicIllinnein
Ceannard



Shona C MacLennan
Ceannard (CEO)

Ag innse cò sinn & mu na tha sinn a' dèanamh

Ar n-àrd-amas

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

Ag innse cò sinn

'S e Bòrd na Gàidhlig a' bhuidheann phoblach le uallach gus planadh a dhèanamh airson agus stiùireadh a thoirt don iomairt gus cànan is cultar na Gàidhlig a thoirt air adhart ann an Alba às leth Riaghaltas na h-Alba.

Na tha sinn a' dèanamh

Stiùireadh

Bidh sinn ag ullachadh a' Phlana Cànain Nàiseanta Ghàidhlig agus a' toirt stiùireadh do choileanadh a' Phlana Nàiseanta

Bidh sinn a' toirt stiùireadh is comhairle do chàch a thaobh iomairtean Gàidhlig

Bidh sinn a' cur cànan is cultar na Gàidhlig air adhart gu h- ionadail, gu nàiseanta agus gu h-eadar-nàiseanta

Comhairle

Bidh sinn a' toirt comhairle do Mhinistearan Riaghaltas na h- Alba air cùisean Gàidhlig

Bidh sinn a' foillseachadh stiùireadh reachdail gus foghlam Gàidhlig a thoirt air adhart

Taic

Bidh sinn a' toirt taic do bhuidhnean poblach gus na Planaichean Gàidhlig aca ullachadh is a chur an gnìomh

Bidh sinn a' toirt seachad maoineachadh gus Gàidhlig a thoirt air adhart

Bidh sinn a' toirt fa-near do is a' frithealadh air feumalachdan nan coimhearsnachdan

Gheibh sibh tuilleadh fiosrachaidh mu mar a bhios sinn ag obair aig www.gaidhlig.scot.

Who we are & what we do

Our vision

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

Who we are

Bòrd na Gàidhlig is the public body responsible for planning and leading the development of Gaelic language and culture in Scotland on behalf of the Scottish Government.

What we do

Lead

We produce the National Gaelic Language Plan and oversee its delivery

We lead and advise others on Gaelic language initiatives

We promote Scotland's Gaelic language and culture locally, nationally and internationally

Advise

We advise Scottish Government Ministers on Gaelic issues

We issue statutory advice to develop Gaelic education

Support

We support public bodies to produce and implement their Gaelic Language Plans

We distribute funds for the development of the Gaelic language

We listen and react to the needs of communities

You can find out more about how we operate at www.gaidhlig.scot.

Cruth ar n-Obrach

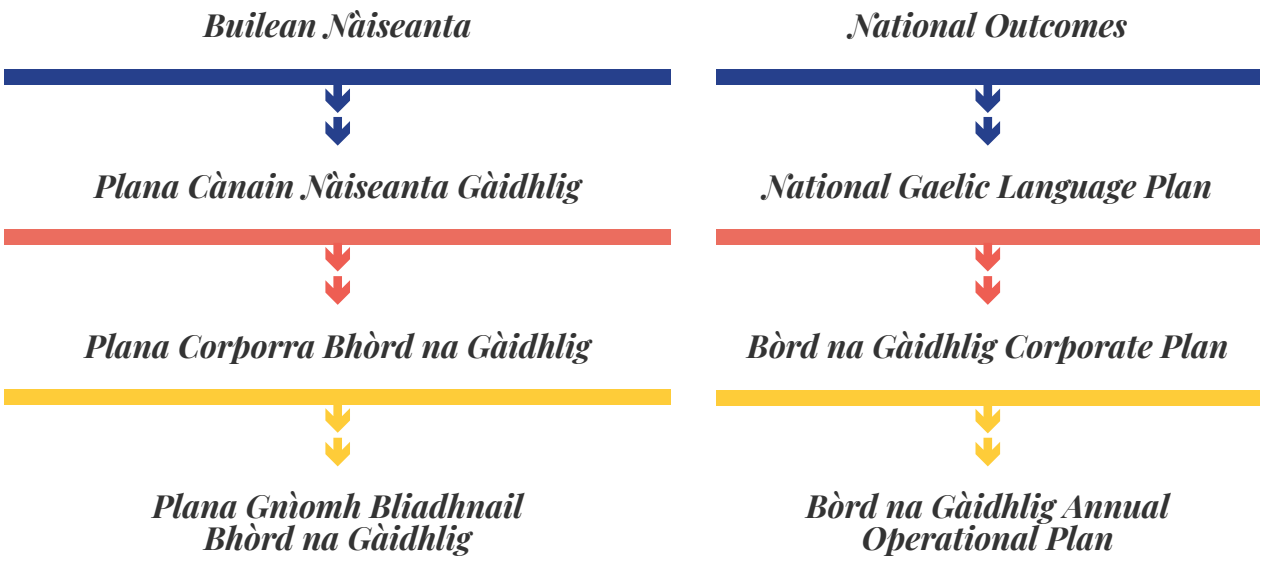
Tha Bòrd na Gàidhlig ag obair a rèir Frèam Coileanaidh Riaghaltas na h-Alba mar a' bhuidheann phoblach le uallach gus cànan is cultar na Gàidhlig a thoirt air adhart.

Bidh sinn a' toirt taic do na Builean Nàiseanta a chithear san Fhrèam, agus sinn ag ullachadh PCNG agus Plana Corporra a h-uile còig bliadhna. Chaidh eagrain ùra den dà phlana sin fhoillseachadh ann an 2018. Tha na planaichean sin a' toirt dhuinn co-theacsa airson ar n-obrach agus a' stèidheachadh cheann-uidhe is phrìomhachasan airson na h-obrach is co-dhùnaidhean uile againn. Gheibh sibh tuilleadh fiosrachaidh san earrainn Cinn-uidhe is Ro-innleachdan san aithisg seo air duilleagan 22-28.

Business Model

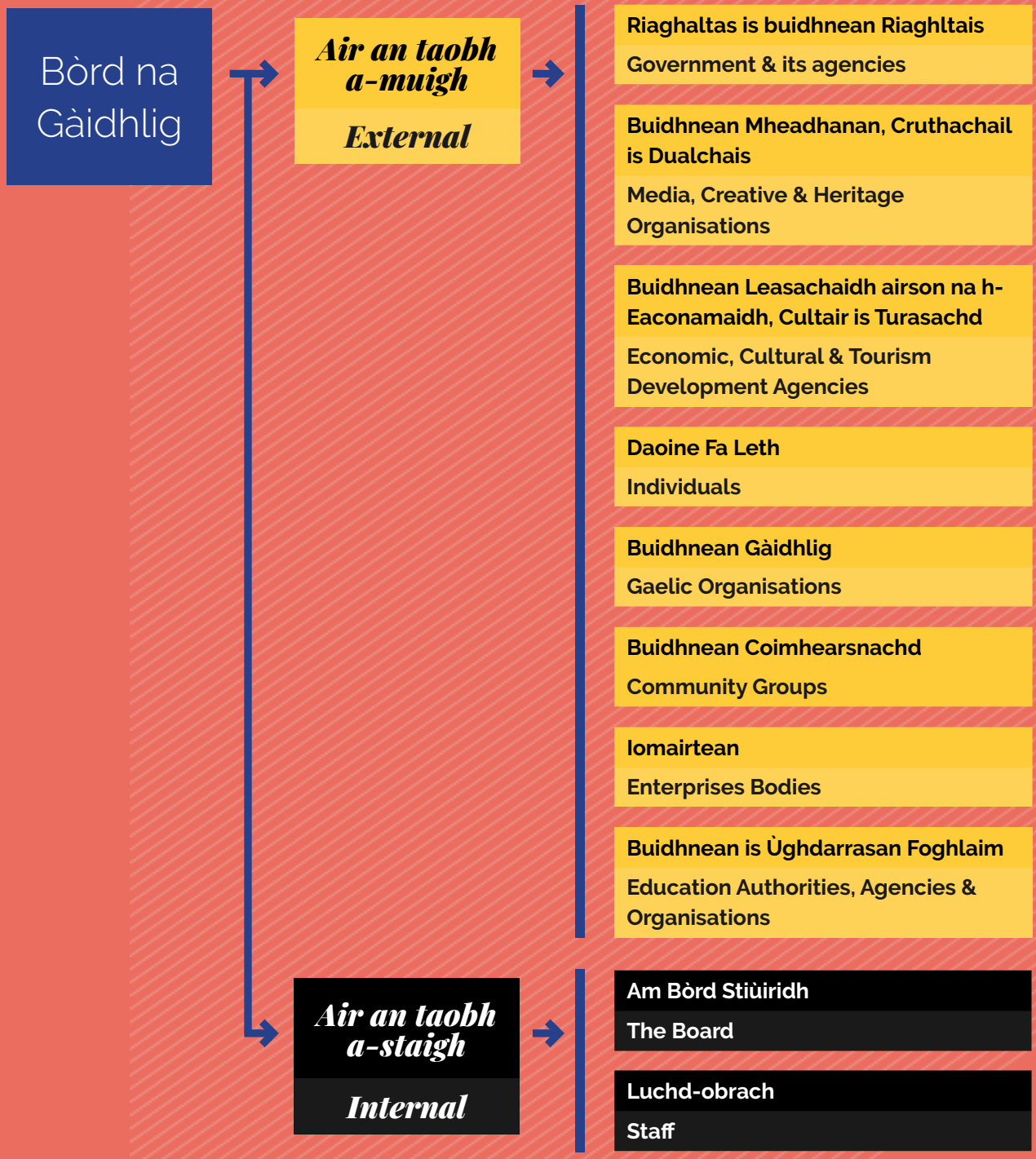
Bòrd na Gàidhlig operates within the Scottish Government Performance Framework as the public body responsible for the development of Gaelic language and culture.

We contribute to the National Outcomes detailed in the Framework by creating a NGLP and a Corporate Plan every five years. Both these plans were published in 2018. These plans set the context for our work and provide the objectives and priorities for all of our activities and decision-making. You can find out more in the Objectives and Strategies section of this report on pages 22-28.



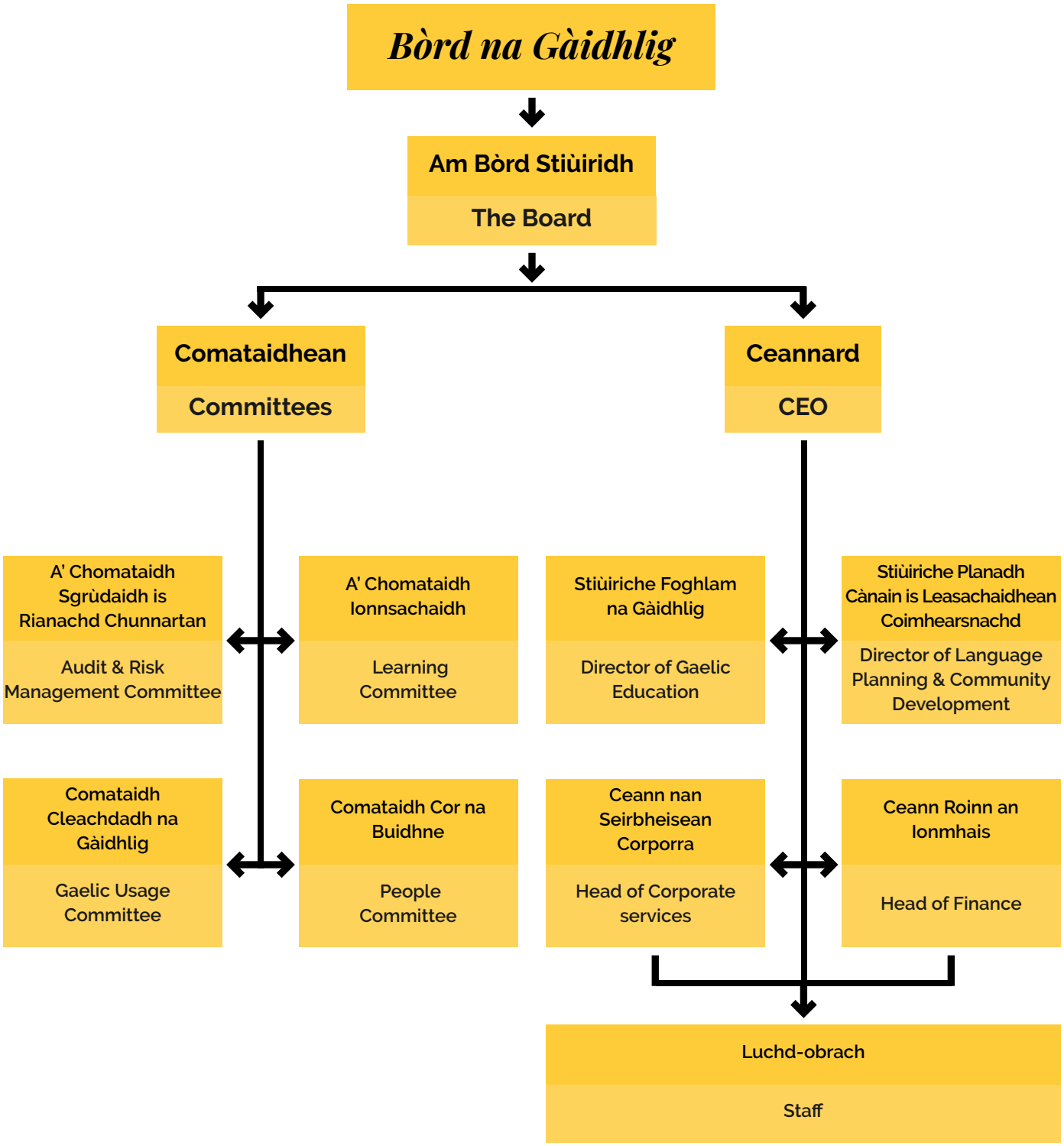
Bidh Bòrd na Gàidhlig ag obair còmhla ri agus a' sireadh comhairle bho chaochladh luchd-ùidhe ann a bhith a' stèidheachadh, a' coileanadh agus a' dèanamh aithris air ar cinn-uidhe.

Bòrd na Gàidhlig works with and consults with a wide range of stakeholders in setting, progressing and reporting on our objectives.



Structar na Buidhne

Organisational structure



Faicibh Aithisg nan Stiùirichean air duilleag 74 agus an Sgioba Stiùiridh air duilleag 80 airson làn fhiosrachadh.

See Directors' Report on page 74 and Leadership Team on page 80 for full details.

Cinn-uidhe is Ro-innleachdan

Ar prìomhachasan ro-innleachdail

Chomharraich sinn ceithir prìomhachasan ro-innleachdail sa Phlana Chorporra againn airson 2018-23. Fhad 's a tha sinn ag obair gus na prìomhachasan sin a choileanadh, cuidichidh sin gus ar n-àrd-amas a thoirt gu buil, agus bidh sinn a' sealltainn gu mionaideach mar a nì sinn sin sna Planaichean Gnìomh a bhios sinn ag ullachadh gach bliadhna.

'S iad na h-amasan a tha sinn airson a choileanadh airson 2023:

1 ***Gum bi barrachd dhaoine a' cleachdadh Gàidhlig agus a' faotainn bhuannachdan bhon chànan nan obair, aig an taigh agus sna coimhearsnachdan aca.***

2 ***Gum bi barrachd chothroman ann do dhaoine aig aois sam bith na sgilean Gàidhlig aca a thoirt air adhart agus gum bi e nas fhasa dhaibh na cothroman sin a ghabhail.***

3 ***Gum bi barrachd dhaoine ann an Alba taiceil is bàidheil do chànan is cultar na Gàidhlig.***

4 ***Gun cùm Bòrd na Gàidhlig air a' leasachadh nan dòighean-obrach aige.***

Tha an obair againn a' toirt taic don Fhrèam Choileanaidh Nàiseanta, a tha a' mìneachadh ciamar as urrainn do bhuidhnean poblach cuideachadh le bhith a' coileanadh cinn-uidhe ro-innleachdail Riaghaltas na h-Alba. Tha taghadh farsaing de bhuilean san Fhrèam Choileanaidh, ge-tà, tha Bòrd na Gàidhlig gu h-àraidh a' toirt taic don fheadhainn a leanas:

Objectives and strategies

Our strategic priorities

We identified four strategic priorities in our 2018-2023 Corporate Plan. Working to achieve these will help us deliver our vision, and we set out how we'll do this in the detailed Operational Plans we produce each year.

The outcomes we want to have achieved by 2023 are:

1 ***More people are using and benefiting from Gaelic at work, at home and in the community.***

2 ***Opportunities for people to develop their Gaelic skills at any age have increased and are more accessible.***

3 ***More people in Scotland are positive about Gaelic language and culture.***

4 ***Bòrd na Gàidhlig continues to develop how it works.***

Our work is aligned to the National Performance Framework, which details how public bodies are performing against the Scottish Government's strategic objectives. The outcomes in the Performance Framework are wide ranging, however Bòrd na Gàidhlig contributes particularly towards the following:

Ailean Dòmhnallach, Cathraiche agus Iain Swinney BPA, Leas- Phrìomh Mhinistear

Allan MacDonald, Chair and John Swinney MSP, Deputy First Minister

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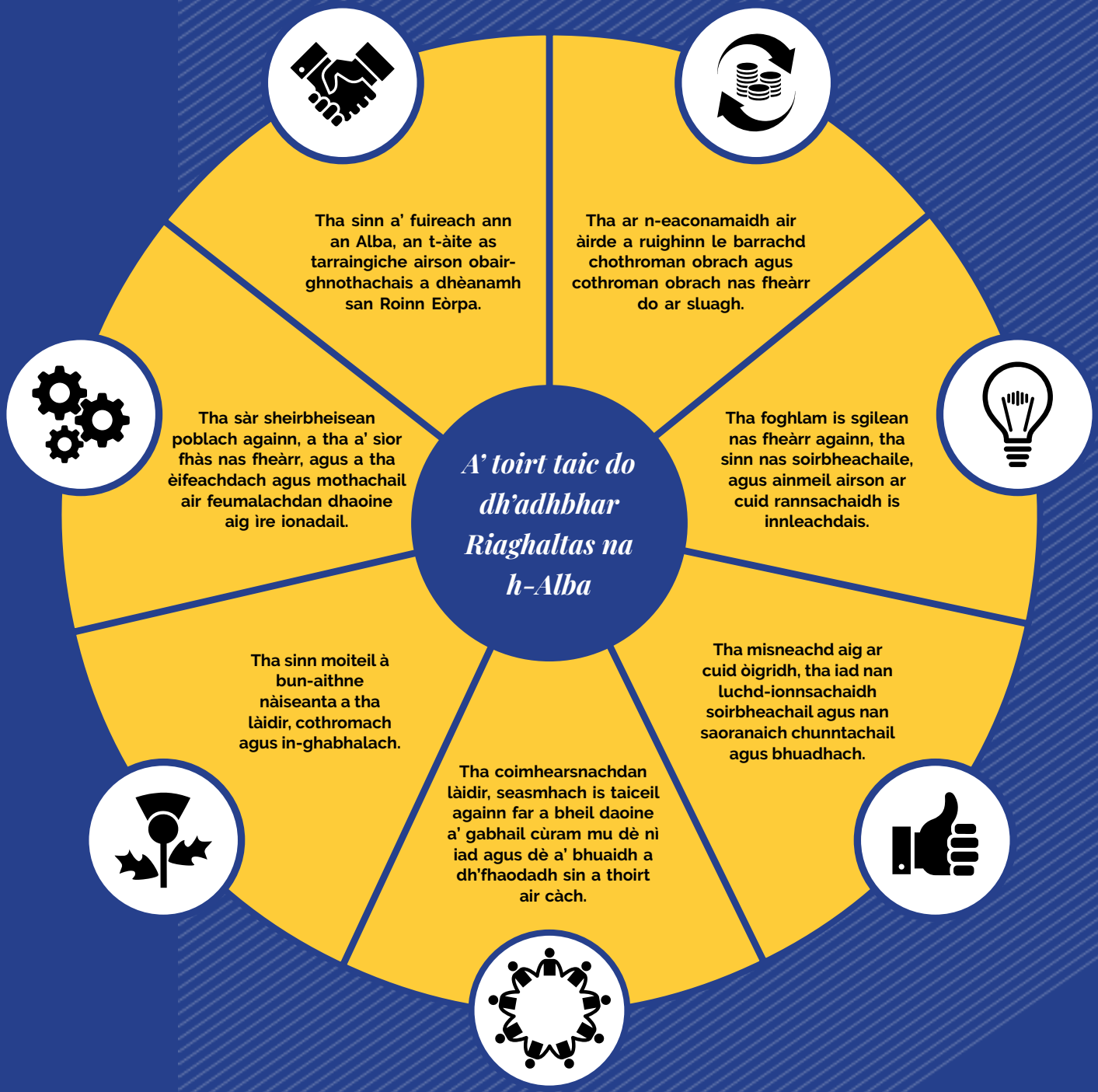

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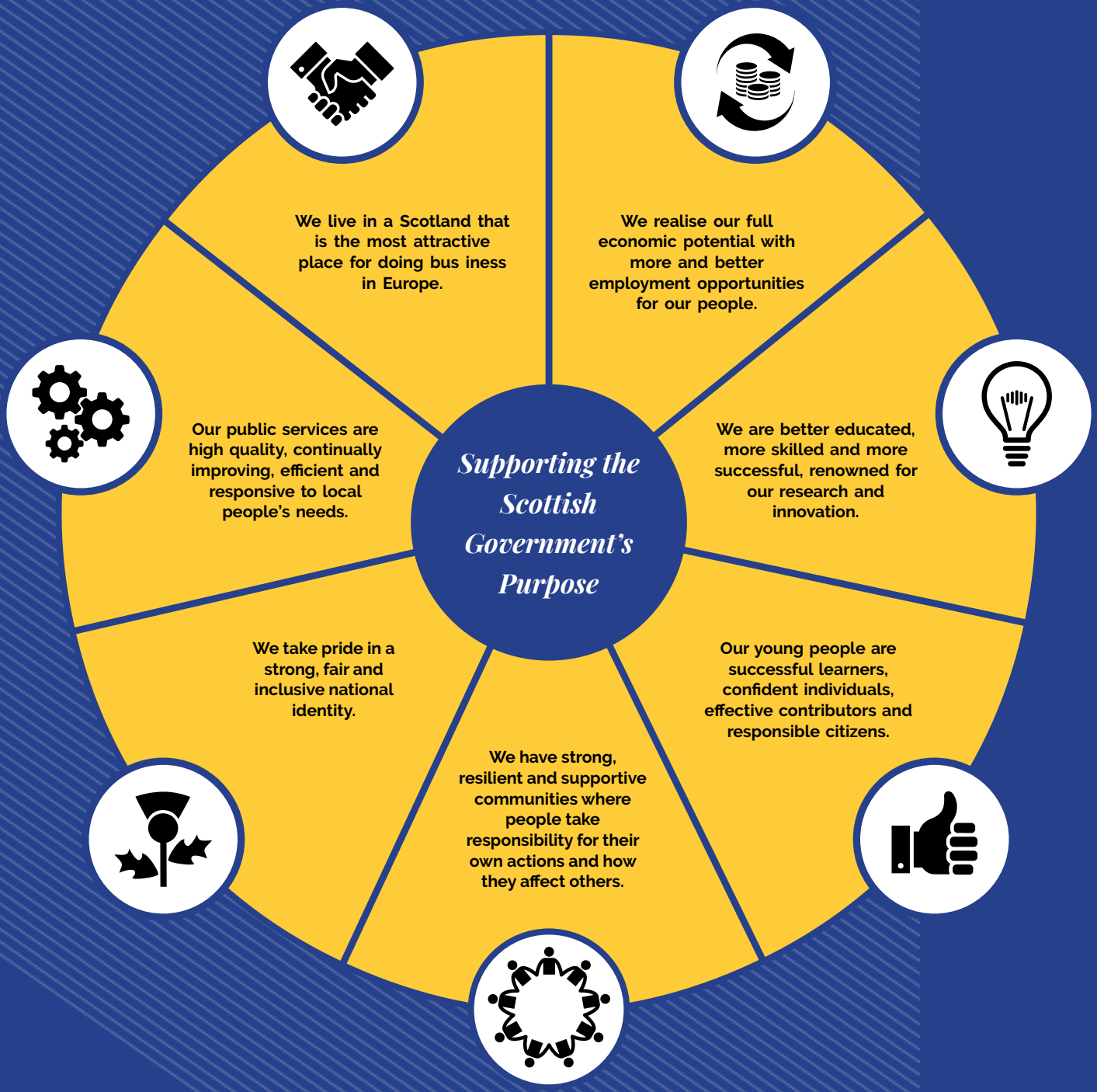


Tha ar n-eaconamaidh air àirde a ruighinn le barrachd chothroman obrach agus cothroman obrach nas fheàrr do ar sluagh.

Bidh sinn ag obair le buidhnean leasachaidh eaconamach is sgilean gus cur ri sgilean is comasan dreuchdail luchd-ionnsachaidh is luchd-labhairt na Gàidhlig. Bidh sinn a' toirt taic do dhiofar bhuidhnean a bhios a' cruthachadh obraichean an lùib leasachaidhean is sheirbheisean Gàidhlig agus obraichidh sinn ann an com-pàirt ri càch air iomairtean ro-innleachdail leithid aithisgean le Fiosrachadh air a' Mhargaidh-obrach, Pannal Taice airson Sgilean agus Ro-innleachd Turasachd na Gàidhlig.

We realise our full economic potential with more and better employment opportunities for our people.

We work with economic and skills development agencies to increase skills and employability for Gaelic learners and speakers. We support a wide range of organisations which create employment in Gaelic-related developments and services as well as partnering in strategic developments such as Labour Market Intelligence reports, Skills Investment Panel and the Gaelic Tourism Strategy.

Tha sàr sheirbheisean poblach againn, a tha a' sìor fhàs nas fheàrr, agus a tha èifeachdach agus mothachail air feumalachdan dhaoine aig ìre ionadail.

Bidh sinn a' cruinneachadh dàta air Foghlam tron Ghàidhlig aig ìre nan tràth-bhliadhnaichean, na sgoil-àraich, na bun-sgoile agus na h-àrd-sgoile agus air Foghlam do Luchd-ionnsachaidh. Tha an dàta sin a' toirt fiosrachadh cudromach do ghrunn ùghdarrasan poblach ris a bheil e an urra planadh airson foghlam reachdail agus am foghlam sin a thoirt seachad. Tha an rannsachadh a bhios sinn a' coimiseanadh a' cruthachadh stòras cudromach de dh'fhianais a chuidicheas le bhith a' dealbh phoileasaidhean is ro-innleachdan, agus mar thoradh air sin thèid seirbheisean poblach nas èifeachdaiche a libhrigeadh gus frithealadh air feumalachdan luchd na Gàidhlig. Bidh sinn a' toirt fhreagairtean seachad gu cunbhalach do cho-chomhairleachaidhean nàiseanta is roinneil airson dèanamh cinnteach gun tèid ealla a ghabhail ri luchd na Gàidhlig nuair a thathar a' dealbh phoileasaidhean.

Our public services are high quality, continually improving, efficient and responsive to local people's needs.

We gather data on early years', nursery, primary and secondary information for GME and GLE. This provides important information to a number of public authorities who are responsible for the delivery and planning of statutory education. Commissioned research provides an important evidence base for policy and strategy development leading to more effective delivery of public services to meet the Gaelic community's needs. We regularly provide responses to national and regional consultations to ensure that Gaelic speakers are considered in policy development.

Tha foghlam is sgilean nas fheàrr againn, tha sinn nas soirbheachaile, agus ainmeil airson ar cuid rannsachaidh is innleachdais.

Tha dearbhadh ann gun tig buannachdan a thaobh chomasan tuigse is ionnsachaidh bho dà-chànanas. Bidh sinn ag obair le diofar luchd-compàirt gus foghlam tron Ghàidhlig a chur air adhart bho ìre nan tràth-bhliadhnaichean agus air adhart. Tha sinn ag obair ann an com-pàirt ri MG ALBA gus leudachadh air na goireasan is fiosrachadh a gheibhear tro LearnGaelic.scot, goireas air-loidhne do luchd-ionnsachaidh na Gàidhlig. Bidh sinn a' toirt taic-airgid do rannsachadh is leasachaidhean airson corpas a' chànain, leithid a bhith a' cruthachadh faclair eachdraidheil, rannsachadh air agus stòr-dàta le ainmean-àite, agus goireasan gràmair riatanach.

We are better educated, more skilled and more successful, renowned for our research and innovation.

Bilingualism is known to provide cognitive and educational benefits. We work with a range of partners to promote Gaelic-medium education from early years onwards. We partner MG ALBA in expanding the tools and information provided through LearnGaelic.scot, the online resource for Gaelic learners. We fund research and development for the language corpus, including the creation of a historical dictionary, placenames research and database building, as well as essential grammar resources.

Tha sinn moiteil à bun-aithne nàiseanta a tha làidir, cothromach agus in-ghabhalach.

Tha Gàidhlig air aon de chànanan na h-Alba agus bidh sinn a' dèanamh cinnteach gu bheil i mar phàirt den t-saoghal phoblach agus sinn ag iarraidh air ùghdarrasan poblach Planaichean Gàidhlig ullachadh is a chur an gnìomh. Tha iad sin a' cuideachadh le inbhe is cleachdadh na Gàidhlig agus leis cho follaiseach 's a tha an cànan. Bidh sinn a' toirt taic do dhiofar thachartasan nàiseanta is eadar-nàiseanta far a bheil Gàidhlig air a cleachdadh agus air a cur air adhart mar phàirt cudromach de dhualchas, cultar agus dòigh-beatha muinntir na h-Alba.

We take pride in a strong, fair and inclusive national identity.

Gaelic is one of the languages of Scotland and we ensure its inclusion in public life through requiring public authorities to develop and implement Gaelic language plans. These give status, usage and visibility to the language. We support a variety of national and international events which use and promote Gaelic as a significant part of Scotland's heritage, culture and way of life.

Tha misneachd aig ar cuid òigridh, tha iad nan luchd-ionnsachaidh soirbheachail agus nan saoranaich chunntachail agus bhuadhach.

Bidh sinn ag obair le òigridh ann an diofar dhòighean leithid a' dèanamh sanasachd air cothroman obrach Gàidhlig, a' toirt taic do sheirbheisean thràth-bhliadhnaichean Gàidhlig, a' toirt maoineachadh do agus ag obair còmhla ri Comann nam Pàrant, fòram nàiseanta airson phàrantan, agus do FilmG agus grunn dhreuchdan airson oifigearan leasachaidh ann am Bliadhna na h-Òigridh.

Our young people are successful learners, confident individuals, effective contributors and responsible citizens.

We work with young people through a wide range of mechanisms including promoting Gaelic career opportunities, developing Gaelic early years' services, funding and working with Comann nam Pàrant, the national forum for parents, as well as FilmG and a number of development officer posts in the Year of Young People.

Tha coimhearsnachdan làidir, seasmhach is taiceil againn far a bheil daoine a' gabhail cùram mu dè nì iad agus dè a' bhuaidh a dh'fhaodadh sin a thoirt air càch.

Sa PhCNG 2018-23, thathar a' toirt fa-near gu bheil ro-innleachdan eadar-dhealaichte a dhìth airson diofar choimhearsnachdan Gàidhlig. Thug sinn beachdan seachad a thaobh na Gàidhlig agus coimhearsnachdan nach eil cho làidir airson diofar cho-chomhairleachaidhean poblach, nam measg fear air Achd nan Eilean (Alba) 2018, agus thug sinn taic do ghrunn iomairtean agus thug sinn coimiseanan seachad airson rannsachadh co-cheangailte ri coimhearsnachdan eileanach is Gàidhlig. Ann am bailtean tha sinn a' toirt taic do dh'oifigearan nan Iomairtean ann an Glaschu, Dùn Èideann agus Inbhir Nis agus tha sinn a' toirt taic do bhuidhnean sna coimhearsnachdan sin gus mòr-ionadan Gàidhlig a stèidheachadh sna bailtean sin airson togail air an leudachadh a chunnacas o chionn beagan bhliadhnaichean ann am foghlam Gàidhlig sna h-àiteachan sin.

We have strong, resilient and supportive communities where people take responsibility for their own actions and how they affect others.

The National Gaelic Language Plan 2018-23 recognises that different strategies are required for different Gaelic communities. We provided input relating to Gaelic and to fragile communities through a range of public consultations, including the Islands Bill, as well as supporting a wide range of initiatives and commissioning research relating to island communities and Gaelic. In urban areas we support Iomairtean officers in Glasgow, Edinburgh and Inverness and are supporting groups in each of these communities in their aim of establishing Gaelic usage hubs to further enhance the strong growth seen in Gaelic education over recent years.

'Tha sinn a' fuireach ann an Alba, an t-àite as tarraingiche airson obair-ghnothachais a dhèanamh san Roinn Eòrpa.

Le bhith a' toirt spèis do mhion-chànanan dùthchasach, thathar a' cur ri ìomhaigh na dùthcha mar àite in-ghabhalach a tha a' cur fàilte air daoine. Tha an aithisg rannsachaidh, Ar Stòras Gàidhlig, agus Ro-innleachd Turasachd na Gàidhlig a' sealltainn nan cothroman a th' ann gus an eaconamaidh a leasachadh tro chànan a tha na stòras prìseil a thaobh chùisean cànain, sòisealta agus cultarach.

We live in a Scotland that is the most attractive place for doing business in Europe.

Demonstrating respect for minority indigenous languages enhances a nation's image as inclusive and welcoming. The research, Ar Storas Gàidhlig, and the Gaelic Tourism Strategy demonstrate the opportunities for economic development from a rich linguistic, social and cultural asset.

Prìomh Chunnartan is Cùisean eile

Tha e an urra ris a' Bhòrd Stiùiridh againn na cunnartan a bhuineas ri obair Bhòrd na Gàidhlig a chomharrachadh agus rian a chumail orra.

Nuair a bhathar ag ullachadh Plana Corporra còig-bliadhna a' Bhùird, thug am Bòrd Stiùiridh fa-near do chunnartan, chùisean is adhbharan mì-chinnt a dh'fhaodadh bacadh a chur air mar as urrainn dhuinn na cinn-uidhe sa Phlana Chorporra no sa PhCNG a choileanadh. Chaidh an cruinneachadh ann an Clàr-chunnartan Ro-innleachdail le sgòr airson gach cunnart stèidhichte air cho buailteach 's a tha e gun tig an cunnart gu bith agus dè a' bhuaidh a bheireadh e air mar as urrainn dhuinn ar cinn-uidhe a choileanadh nan tachradh e.

Bidh am Bòrd Stiùiridh an uair sin ag obair leis an Sgioba Stiùiridh gus gnìomhan lasachaidh a chomharrachadh agus a chur an sàs gus buaidh gach cunnairt a dh'fhaodadh èirigh a lùghdachadh agus gus dèanamh cinnteach nach bi e cho buailteach gun tachair iad. Bidh na gnìomhan lasachaidh seo a' lùghdachadh sgòr gach cunnairt gu ìre leis a bheil am Bòrd Stiùiridh agus an Sgioba Stiùiridh riaraichte, agus chun na h-ìre 's tha am Bòrd deònach gabhail ri cunnartan.

Tha cho deònach 's a tha sinn gabhail ri cunnartan a' buntainn ris cho cofhurtail 's a tha sinn gabhail ri cunnartan nar n-obair. Mar bhuidhinn phoblaich le uallach airson mion-chànan agus mion-choimhearsnachdan, feumaidh sinn, nuair a tha sinn a' beachdachadh air cho deònach 's a tha sinn gabhail ri cunnartan, aire a thoirt do cho caochlaideach 's a dh'fhaodas an saoghal poilitigeach is eaconamach a bhith agus cuimhneachadh aig an aon àm gu bheil e mar uallach oirnn a bhith dàn aig amannan san obair a nì sinn às leth cànan is cultar na Gàidhlig.

Bidh an Sgioba Stiùiridh a' toirt sùil as ùr air a' Chlàr-chunnartan Ro-innleachdail gach mìos, agus bidh a' Chomataidh Sgrùdaidh is Rianachd Chunnartan agus am Bòrd Stiùiridh ga sgrùdadh gach ràith mar phàirt den sgrùdadh chunbhalach a nì sinn air adhartas le ar cinn-uidhe. Le sin, 's urrainn dhuinn cunnartan ùra a chomharrachadh agus feadhainn nach eil nan cunnart tuilleadh a thoirt às.

Tha an clàr gu h-ìosal a' sealltainn nam prìomh chunnartan nar beachd-ne a dh'fhaodadh a' bhuaidh as motha a thoirt air mar a thèid builean a' Phlana Chorporra 2018-23 a choileanadh, agus na gnìomhan a tha san amharc gus na cunnartan sin a lasachadh.

Key risks and issues

Our Board is responsible for identifying and managing the risks associated with Bòrd na Gàidhlig's activities.

While developing the Bòrd's five-year Corporate Plan, the Board identified risks, issues and uncertainties which may have a negative impact on our ability to meet the objectives we set in our Corporate Plan or the NGLP. These are captured in a Strategic Risk Register and scored based on an assessment of the likelihood that they will occur and the impact they would have on our ability to meet our objectives if they did occur.

The Board then works with the Leadership Team to identify and implement mitigating actions to reduce the likelihood and potential impact of each risk. These mitigating actions are used to reduce the score for each risk to what the Board and Leadership Team agree is an acceptable level based on the Bòrd's risk appetite.

Our risk appetite refers to the level of comfort we have accepting risk in our activities. As a public body with a responsibility for a minority language and minority communities, our risk appetite must balance the nature of a changeable political and economic landscape with our responsibility to act boldly in the interests of Gaelic language and culture.

The Strategic Risk Register is reviewed monthly by the Leadership team, and on a quarterly basis by the Audit & Risk Management Committee and Board as part of our regular tracking of our progress on our objectives. This allows us to identify any emerging risks and remove any risks which have been resolved.

The table below sets out the key risks currently regarded as most significant to impact on the delivery of outcomes of the 2018-23 Corporate Plan and the actions planned to mitigate against these risks.

Prìomhachasan a' Phlana Chorporra *Corporate Plan Outcome*	*Mìneachadh air Cunnartan* *Risk Description*	*Gnìomhan san Amharc* *Action Planned in 19/20*
Gum bi barrachd dhaoine a' cleachdadh Gàidhlig agus a' faotainn bhuannachdan bhon chànan nan obair, aig an taigh agus sna coimhearsnachdan aca More people are using and benefiting from Gaelic at work, at home and in the community	Doirbh tomhas a dhèanamh air an ìre gu bheil a' Ghàidhlig air a cleachdadh ann an coimhearsnachdan is dachaighean Difficulty in measuring usage levels in the community and home	Leanaidh an obair gus modhan-obrach dearbhaidh a chruthachadh airson cleachdadh na Gàidhlig a thomhas ann an coimhearsnachdan Continued development of pilot methodology to measure usage in the community
		Thèid pròiseact a ghabhail os làimh gus modhan-obrach a chruthachadh airson cleachdadh na Gàidhlig a thomhas ann an dachaighean Undertake a project to develop a methodology to measure usage in the home
	Nas lugha Gàidhlig ga cleachdadh sna coimhearsnachdan dùthchasach Gaelic usage reduces in traditional communities	Toraidhean rannsachaidh a chaidh a bharantachadh gus tuigse fhaighinn air mar a chleachdas daoine aig a bheil Gàidhlig mar chiad chànan i Outcomes of research commissioned to understand usage amongst first language speakers
		Ag obair le luchd-compàirt gus daoine a tha a' cosnadh a thàladh agus a ghleidheadh ann an coimhearsnachdan dùthchasach Gàidhlig Work with partners to attract and retain economically active people to traditional Gaelic speaking communities

Prìomhachasan a' Phlana Chorporra *Corporate Plan Outcome*	*Mìneachadh air Cunnartan* *Risk Description*	*Gnìomhan san Amharc* *Action Planned in 19/20*
Gum bi barrachd chothroman ann do dhaoine aig aois sam bith na sgilean Gàidhlig aca a thoirt air adhart agus gum bi e nas fhasa dhaibh na cothroman sin a ghabhail Opportunities for people to develop their Gaelic skills at any age have increased and are more accessible	Nach bi luchd-obrach gu leòr ann le sgilean freagarrach gus frithealadh air an iarrtas a th' ann airson cothroman ionnsachaidh Gàidhlig Demand for Gaelic learning outstrips supply of skilled staff	A' cur chothroman dreuchdail ann am foghlam Gàidhlig air adhart Promotion of Gaelic education career options
		Taic a thoirt do dh'oileanaich gus trèanadh a dhèanamh airson a bhith nan luchd-teagaisg Gàidhlig Support Gaelic training in the early years sector
		Taic do thrèanadh airson luchd-obrach Gàidhlig ann an roinn nan tràth-bhliadhnaichean Support Gaelic training in the early years sector
	Gainnead chothroman gus leantainn le Gàidhlig aig ìre na h-àrd-sgoile Opportunities to continue Gaelic at secondary school are limited	Ag obair le luchd-compàirt gus leudachadh a thoirt air na cothroman a th' ann aig ìre na h-àrd-sgoile Work with partners to grow opportunities at secondary level
		Taic a thoirt do thachartasan taobh a-muigh na sgoile gus an cleachd òigridh den aois seo barrachd Gàidhlig Support extra-curricular activities to boost Gaelic usage amongst this age-group
Gum bi barrachd dhaoine ann an Alba taiceil is bàidheil do chànan is cultar na Gàidhlig More people in Scotland are positive about Gaelic language and culture	Doirbh tomhas a dhèanamh air cho taiceil is bàidheil 's a tha daoine don Ghàidhlig Difficulty in measuring positivity towards Gaelic	Doirbh tomhas a dhèanamh air cho taiceil is bàidheil 's a tha daoine don Ghàidhlig Include questions about attitudes towards Gaelic in national surveys
		Thèid mion-sgrùdadh a dhèanamh air susbaint mun Ghàidhlig sna meadhanan sòisealta Analyse Gaelic content on social media

Prìomhachasan a' Phlana Chorporra *Corporate Plan Outcome*	*Mìneachadh air Cunnartan* *Risk Description*	*Gnìomhan san Amharc* *Action Planned in 19/20*
Gun cùm Bòrd na Gàidhlig air a' leasachadh nan dòighean-obrach aige Bòrd na Gàidhlig continues to develop how it works	Riaghladh: a' sìor leudachadh air ar raon-ùghdarrais agus structaran riaghlaidh nas iomadh-fhillte, agus thig dùbhlain a thaobh mar a ghabhas stiùireadh is ceannas soilleir a thoirt don bhuidhin agus ann a bhith a' taghadh Cathraiche ùr Governance: continued expansion of remit and complexity of governance structures increased challenges for clear focus on direction and leadership and change of Chair	Plana Gnìomh gus piseach a thoirt air riaghladh is stiùireadh na buidhne; ath-sgrùdadh air raon-ùghdarrais na buidhne ga dhèanamh Action Plan to implement improvements to governance and leadership; review of organisation's remit also being carried out
	Stòrasan is luchd-obrach: chan eil luchd-obrach gu leòr ann leis na comasan a tha dhìth gus ar dleastanasan a choileanadh agus gus na thathar a' sùileachadh bhuainn a dhèanamh Resourcing: insufficient staff capacity to deliver on obligations and manage expectations	Tha grunn ghnìomhan gan dèanamh, nam measg tha ath-sgrùdadh air raon-ùghdarrais na buidhne, na thathar a' coileanadh an-dràsta agus structar na buidhne, agus sinn a' cur taic air dòigh gus atharraichean a dhèanamh; agus thathar a' dèanamh cinnteach gu bheil luchd-obrach gu leòr aig a' bhuidhinn, agus gu bheil na comasan a tha dhìth orra aca, gus cinn-uidhe na buidhne a choileanadh; a' dealbh adhbhar-gnothachais airson àrdachadh a thoirt air buidseat nan cosgaisean ruith. Range of measures underway including a review of the organisation's remit, current delivery and organisational structure, putting support in place for implementing change, and ensuring that the capacity and capabilities required are available to the organisation to achieve its planned outcomes; development of business case for uplift in running cost budget
	Stòrasan is luchd-obrach: le diofar phrìomhachasan a' strì ri chèile, tha dàil ann le bhith a' coileanadh phrìomhachasan ro-innleachdail no chan eilear gan coileanadh idir Resourcing: competing priorities act to prevent or delay delivery of strategic priorities	A' dealbh adhbhar-gnothachais gus barrachd luchd-obrach fhastadh. Development of business case to increase staffing resources.
		Tha an Sgioba Stiùiridh a' cumail sùil air ìrean-coileanaidh gach mìos Monthly performance monitoring by Leadership Team

Buidheann a tha a' Cumail a' Dol agus Geàrr-chunntas Ionmhasail

Tha am Bòrd mothachail air mar a tha e an urra ri taic maoineachaidh leantainneach a bhith ann bho Mhinistearan Riaghaltas na h-Alba. Chan eil adhbhar sam bith ann don Bhòrd smaoineachadh nach fhaigh sinn taic maoineachaidh bhon Roinn Mhaoineachaidh is aonta bho na Ministearan san àm ri teachd no gum faigh Bòrd na Gàidhlig nas lugha taice.

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

Mura gabhar a-steach an call ann am maoin nam peinnseanan, tha cùl-stòr luach £99,459 aig a' Bhòrd, agus tha e air dearbhadh fhaighinn air maoineachadh airson na bliadhna ionmhais 2019/20, aig an aon ìre 's a fhuaras ann an 2018/19 sin £5.154m , agus chan eil adhbhar ann dha smaoineachadh nach fhaigh e maoineachadh sa bhliadhna ionmhais às dèidh sin.

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

Going concern and financial summary

The Bòrd is cognisant of its reliance on the Scottish Government Ministers' continued financial support. The Bòrd has no reason to believe that the Sponsor Division's future sponsorship and future Ministerial approval will not be forthcoming or will only provide a reduced support to Bòrd na Gàidhlig.

Although the Financial Statements are in a net liabilities position, this is due to the pension deficit. The pension deficit is not met from the Bòrd's other sources of income and would be met by future grants or Grant-in-Aid from its sponsor division, the Scottish Government Learning Directorate. This is because, under the normal conventions applying to parliamentary control over income and expenditure, such grants may not be paid in advance of need.

Excluding the pension deficit, the Bòrd has reserves of £99,459, has received confirmation of funding for the 2019/20 financial year, at the same level of £5.154m as 2018/19, and has no reason to believe this funding will be removed following that financial year.

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

Comharran Coileanaidh

Sa Phlana Chorporra againn, chomharraich sinn naodh prìomh chomharran coileanaidh (PCC) gus tomhas a dhèanamh air an adhartas a nì sinn le bhith a' coileanadh nam prìomhachasan ro-innleachdail a tha sinn airson a choileanadh airson 2023. 'S iad na prìomhachasan ro-innleachdail sin:

1 ***Gum bi barrachd dhaoine a' cleachdadh Gàidhlig agus a' faotainn bhuannachdan bhon chànan nan obair, aig an taigh agus sna coimhearsnachdan aca.***

2 ***Gum bi barrachd chothroman ann do dhaoine aig aois sam bith na sgilean Gàidhlig aca a thoirt air adhart agus gum bi e nas fhasa dhaibh na cothroman sin a ghabhail.***

3 ***Gum bi barrachd dhaoine ann an Alba taiceil is bàidheil do chànan is cultar na Gàidhlig.***

4 ***Gun cùm Bòrd na Gàidhlig air a' leasachadh nan dòighean-obrach aige.***

Tha na PCC ann an 2018/19 eadar-dhealaichte bhon fheadhainn bhon bhliadhna roimhe sin agus mar sin chan urrainnear àireamhan a thoirt seachad ris an gabh coimeas a dhèanamh.

Tha am fiosrachadh a leanas a' sealltainn an adhartais a rinn sinn mu choinneamh ar PCC, le mion-sgrùdadh air na h-adhbharan a shoirbhich leinn no nach do shoirbhich leinn nuair nach do choilean sinn targaid.

Performance indicators

In our Corporate Plan, we identified nine key performance indicators (KPIs) we can measure to track the progress we're making on the strategic priorities we want to achieve by 2023. Those strategic priorities are:

1 ***More people are using and benefiting from Gaelic at work, at home and in the community.***

2 ***Opportunities for people to develop their Gaelic skills at any age have increased and are more accessible.***

3 ***More people in Scotland are positive about Gaelic language and culture.***

4 ***Bòrd na Gàidhlig continues to develop how it works.***

The KPIs in 2018/19 are different from those in the previous year and it is therefore not possible to provide comparative figures.

The following shows our performance against KPIs with an analysis of why we were successful, or where we did not achieve our target, the factors for that.

PRÌOMHACHAS RO-INNLEACHDAIL 1
STRATEGIC PRIORITY

Prìomhachas *Priority*	*Tàrgaid* *Target*	*Buil* *Outcome*	
Barrachd chothroman do dhaoine na sgilean Gàidhlig aca a chleachdadh	Gum bi 200 neach a' dol an sàs san sgeama le stuthan comharrachaidh Gàidhlig.	★	Bha sinn an dùil sgeama nàiseanta a stèidheachadh mar phàirt de Ro-innleachd Turasachd na Gàidhlig airson 2018-23. Ge-tà, ri linn gainnead luchd-obrach cha b' urrainnear sin a thoirt gu buil san ùine a bha sinn an dùil a bheireadh e. Thathar a' toirt a' phròiseict seo air adhart air a' bhliadhna seo.
More opportunities for people to use their Gaelic skills	200 people use a Gaelic identifier scheme.	★	We had anticipated establishing a national scheme as part of the Gaelic Tourism Strategy 2018-2023. However, due to staff shortages this was not progressed in the timescale planned. The project is being taken forward in the current year.
Bidh barrachd dhaoine ag aontachadh leis an abairt, "Tha a' Ghàidhlig a' dèanamh diofar nam bheatha."	Gum bi maoineachadh bho Bhòrd na Gàidhlig a' toirt taic do 1,500 neach òg a bhith a' cleachdadh na Gàidhlig aca gu cunbhalach.	★	Tha Bòrd na Gàidhlig a' toirt taic-airgid do ghrunn bhuidhnean òigridh, a bhios an uair sin a' toirt chothroman air leth do dhaoine òga Gàidhlig a chleachdadh gu cunbhalach. Mar eisimpleir, bidh mu 800 duine òg a' dol gu cunbhalach gu tachartasan a bhios na h-Iomairtean aig Comunn na Gàidhlig a' cur air dòigh air feadh na dùthcha, agus 200 eile a' dol gu clubaichean Shradagan gach seachdain. A rèir Fèisean nan Gàidheal bha 16,990 neach an làthair aig tachartasan nam Fèisean eadar 1 Faoilleach is 31 Màrt 2019. A rèir fiosrachadh bhon Chomunn Ghàidhealach, ghabh 1,393 daoine òga pàirt sa Mhòd Nàiseanta Rìoghail ann an 2018. Ghabh 11,967 òigridh a bharrachd pàirt ann am Mòdan ionadail.
More people agree with the statement "Gaelic makes a difference to my life"	1,500 young people supported by Bòrd na Gàidhlig funding to use their Gaelic on a regular basis.	★	Bòrd na Gàidhlig funds a number of youth organisations, who in turn provide excellent opportunities for young people to use Gaelic on a regular basis. For example, approximately 800 young people regularly attend activities run by Comunn na Gàidhlig's Iomairtean team across the country, with another 200 attending Sradagan youth clubs each week; Fèisean nan Gàidheal reported 16,990 attendances in Fèisean activity between 1st January and 31st March 2019; An Comunn Gàidhealach reported that 1,393 young people took part in the 2018 Royal National Mòd. A further 11,967 young people took part in local Mòds

Clàr-samhla ***Key***

★ *Chaidh seo a choileanadh* *Achieved*

★ *Cha deach seo a choileanadh* *Not achieved*

PRÌOMHACHAS RO-INNLEACHDAIL 2
STRATEGIC PRIORITY

Prìomhachas *Priority*	*Targaid* *Target*	*Buil* *Outcome*	
Barrachd cloinne a' gabhail pàirt ann an seiseanan thràth-bhliadhnaichean	1,300 duine cloinne a' dol gu seiseanan 0-3.	★	A rèir sgrùdadh a' Bhùird air na Tràth-bhliadhnaichean san Lùnastal 2018, bha 1,428 duine cloinne clàraichte airson seiseanan 0-3 (1,231 in 17/18).
More children participating in early years sessions	1,300 children attending 0-3 sessions.	★	The Bòrd's Early Years Census in August 2018 showed that 1,428 children were registered in 0-3 sessions (1,231 in 17/18).
Bidh barrachd dhaoine ag aontachadh leis an abairt, "Tha mi air na sgilean Gàidhlig agam a thoirt air adhart."	Gum faigh 3,000 neach-ionnsachaidh taic gus na sgilean Gàidhlig aca a thoirt air adhart.	★	Tha Bòrd na Gàidhlig ag obair le MG ALBA agus luchd-compàirt eile gus an làrach-lìn LearnGaelic.Scot a chumail suas, a bhios a' tàladh mu 30,000 neach-cleachdaidh gu cunbhalach gach mìos. Tha fiosrachadh mu luchd-cleachdaidh a' sealltainn na th' ann dhiubh a bhios a' cleachdadh diofar ghoireasan a gheibhear air an làrach-lìn, agus iad sin uile airson cuideachadh le bhith ag ionnsachadh na Gàidhlig.
More people agreeing with the statement "I have enhanced my Gaelic skills"	3,000 learners supported to enhance their Gaelic skills.	★	Bòrd na Gàidhlig is a partner with MG ALBA and others to deliver the LearnGaelic.Scot website, which attracts around 30,000 regular users every month. User information shows the number of users of the various resources available on the website, all of which are geared to Gaelic learning.

Clàr-samhla *Key* | ★ *Chaidh seo a choileanadh* *Achieved* ☆ *Cha deach seo a choileanadh* *Not achieved*

PRÌOMHACHAS RO-INNLEACHDAIL 2
STRATEGIC PRIORITY

Prìomhachas *Priority*	*Targaid* *Target*	*Buil* *Outcome*	
Barrachd chothroman do dhaoine na sgilean Gàidhlig aca a thoirt air adhart	Àrdachadh san àireamh de dhaoine gu nàiseanta a tha ag ionnsachadh na Gàidhlig gu 3,000.	★	A rèir sgrùdadh a' Bhùird air Inbhich a tha nan Luchd-ionnsachaidh ann an 2018/19, chaidh a mheasadh gu bheil 5,460 inbhich ag ionnsachadh Gàidhlig an-dràsta. Chleachdadh dòigh eadar-dhealaichte san sgrùdadh sin gus àireamh an luchd-ionnsachaidh a thomhas agus mar sin cha ghabh coimeas a dhèanamh gu dìreach ri toraidhean an Sgrùdaidh a rinneadh ann an 2017/18 air Inbhich a tha nan Luchd-ionnsachaidh. Ge-tà, seo a' chiad sgrùdadh de phròg̀ram 3-bliadhna agus mar sin gabhaidh coimeas a dhèanamh eadar àireamhan an-ath-bhliadhna.
More opportunities for people to enhance their Gaelic skills	Increased to 3,000 taking part in Gaelic learning nationally.	★	The Bòrd's 2018/19 Adult Learner Survey data showed that 5,460 adults are actively learning Gaelic. The Survey used a different approach to quanitifying learner numbers so results are not directly comparable with the 2017/18 Adult Learner Survey. However, this is the first outcome of a 3-year programme so next year's results will provide a comparison.

Clàr-samhla *Key* | ★ *Chaidh seo a choileanadh* *Achieved* ☆ *Cha deach seo a choileanadh* *Not achieved*

PRÌOMHACHAS RO-INNLEACHDAIL 3
STRATEGIC PRIORITY

Prìomhachas *Priority*	*Tàrgaid* *Target*	*Buil* *Outcome*	
A' dèanamh cinnteach gu bheil barrachd àite aig a' Ghàidhlig ann an aithne nàiseanta na h-Alba, aithne-dùthcha fhosgailte le iomadh taobh is cultar	Gun toir sinn taic do luchd-compàirt gus Gàidhlig a chur air adhart tro cho-chomhairleachaidhean poblach agus le bhith a' cur Phlanaichean Gàidhlig an gnìomh.	★	Thug Bòrd na Gàidhlig freagairtean seachad airson naodh co-chomhairleachaidhean poblach ann an 2018/19 airson dèanamh cinnteach gun tugadh fa-near gu ceart don Ghàidhlig agus coimhearsnachdan Gàidhlig sna co-chomhairleachaidhean sin. Gu ruige seo tha 57 Ùghdarrasan Poblach Albannach ann aig a bheil Planaichean Gàidhlig aontaichte, agus bidh am Bòrd ag obair còmhla riutha uile gus na planaichean aca a chur an gnìomh.
Ensuring that Gaelic has an increasing role in a diverse and open Scottish identity	Support partners to promote Gaelic through public consultations and implementation of Gaelic language plans.	★	Bòrd na Gàidhlig made submissions to nine public consultations in 2018/19 to ensure that Gaelic and the Gaelic community were given due consideration. To date, 57 Scottish Public Authorities have agreed Gaelic Language Plans, and all receive implementation support from Bòrd na Gàidhlig.
Bidh barrachd dhaoine ag aontachadh leis an abairt, "Tha a' Ghàidhlig cudromach do dh'Alba"	Gum bi toraidhean bho sgrùdaidhean a' sealltainn gu bheil 90% de shluagh na h-Alba a' smaoineachadh gu bheil a' Ghàidhlig cudromach do dh'Alba.	☆	Bhathar an dùil ann an 2017/18 gun gabhadh an Sgrùdadh air Beachdan Sòisealta Muinntir na h-Alba a chleachdadh gus an rannsachadh seo a dhèanamh, ach ri linn chuingealachaidhean a thaobh luchd-obrach is bhuidseatan, cha ghabhadh sin a dhèanamh.
More people agreeing with the statement "Gaelic is important to Scotland"	Survey results to show 90% of Scotland's population view Gaelic as important to Scotland.	☆	It had been anticipated in 2017/18 that the Scottish Social Attitudes Survey would be used to carry out this research but due to staffing and budgetary constraints that was not possible.

Clàr-samhla ***Key***

★ *Chaidh seo a choileanadh* *Achieved*

☆ *Cha deach seo a choileanadh* *Not achieved*

PRÌOMHACHAS RO-INNLEACHDAIL 4
STRATEGIC PRIORITY

Prìomhachas *Priority*	*Targaid* *Target*	*Buil* *Outcome*	
Bidh barrachd den luchd-obrach againn ag aontachadh leis an abairt, "Tha an obair agam aig Bòrd na Gàidhlig a' còrdadh rium agus tha i a' dèanamh diofar."	Gun tig àrdachadh de 10% air an àireimh de luchd-obrach a chanas gu bheil iad riaraichte leis an obair aca san sgrùdadh luchd-obrach.	☆	Bha diofar adhbharan ann rè na bliadhna 2018/19 airson nach robh ann ach àrdachadh de 5% an àite 10%. Nam measg bha dreuchdan bàna, gu h-àraidh ann an roinn an fhoghlaim agus san roinn chonaltraidh, agus cha robh conaltradh cho math taobh a-staigh na buidhne ri linn sin cuideachd. Ge-tà, a rèir sgrùdadh an luchd-obrach a chaidh a chumail sa Ghiblean 2019, bha 74% ag aontachadh no ag aontachadh gu mòr leis an abairt.
More of our staff agreeing with the statement "My work at Bòrd na Gàidhlig is fulfilling and makes a difference"	10% improvement in job satisfaction in staff survey.	☆	During the year 2018/19 there were a number of factors which meant that the improvement was at 5%, not 10%. These included staff vacancies, particularly in education and communications, which also contributed to poorer internal communications. However, the staff survey undertaken in April 2019 demonstrated 74% either agreed or strongly agreed with the statement.
Bidh barrachd de ar luchd-ùidhe ag aontachadh leis an abairt, "Tha Bòrd na Gàidhlig a' coileanadh a dhleastanasan gu h-èifeachdach agus tha e a' cur taic ris an obair againne."	Gum bi 70% den luchd-ùidhe a bheir beachdan seachad riaraichte le cùisean.	★	Dhearbh an sgrùdadh-bheachd gun robh 65% an dàrna cuid làn-riaraichte no an ìre mhath riaraichte, agus gun robh 35% ann a bha riaraichte gu ìre. Cha tuirt duine sam bith nach robh iad riaraichte.
More of our stakeholders agree with the statement "Bòrd na Gàidhlig is effective in its role and contributes to what we do."	70% satisfaction level from stakeholder feedback.	★	The survey showed that 65% were either fully or mostly satisfied and 35% partially. No one stated that they were not satisfied.

Clàr-samhla *Key*

★ *Chaidh seo a choileanadh* *Achieved*

☆ *Cha deach seo a choileanadh* *Not achieved*

PÀIRT
PART
1

Aithisg Coileanaidh Performance Report

Mion-sgrùdadh air Coileanadh

Performance Analysis

San earrainn seo gheibhear measadh air an ìre gu bheil sinn air na cinn-uidhe sa Phlana Ghnìomh bhliadhnail againn a choileanadh, agus iad sin co-cheangailte ris na builean thairis air còig bliadhna sa Phlana Chorporra againn.

This section gives an assessment of the extent to which we have achieved our annual Operational Plan objectives, which are linked to the five-year outcomes in our Corporate Plan.

Mion-sgrùdadh air Coileanadh

Sa Phlana Ghnìomh againn tha mìneachadh air pìosan obrach a nì sinn gach bliadhna gus adhartas a dhèanamh le ar prìomhachasan ro-innleachdail.

Tha an clàr gu h-iosal a' sealltainn geàrr-iomradh air cuid den obair a rinn sinn ann an 2018/19 gus ar prìomhachasan ro-innleachdail a thoirt gu buil:

Performance analysis

Our annual Operational Plans identify the specific pieces of work we'll do each year to make progress on our strategic priorities.

The following tables show some highlights of the work we've undertaken in 2018/19 in pursuit of our strategic priorities:

PRÌOMHACHAS RO-INNLEACHDAIL
STRATEGIC PRIORITY **1**

Gum bi barrachd dhaoine a' cleachdadh Gàidhlig agus a' faotainn bhuannachdan bhon chànan nan obair, aig an taigh agus sna coimhearsnachdan aca

Chaidh dà phìos rannsachaidh a choimiseanadh:

- Gus modhan-obrach a chruthachadh airson a bhith a' sgrùdadh agus a' clàradh mar a thèid Gàidhlig a chleachdadh ann an àiteachan poblach gus bun-fhiosrachadh a chruinneachadh airson tomhas a dhèanamh air meudachadh a thig air ìrean-cleachdaidh.
- Gus tuigse fhaighinn air cnapan-starra a bhios a' cur bacadh air fileantaich ann an coimhearsnachdan dùthchasach bho bhith a' bruidhinn ann an Gàidhlig gus an gabh cur às dhaibh no an lùghdachadh, agus thèid barrachd Gàidhlig a chleachdadh mar thoradh air sin.

Ro-innleachdan airson coimhearsnachdan Gàidhlig nas làidire:

- Ann an sgrùdadh neo-eisimeileach a chaidh a dhèanamh air prògraman òigridh, no Iomairtean, a tha a' faotainn taic-airgid bho Bhòrd na Gàidhlig, chaidh grunn eisimpleirean de dheagh obair a chomharrachadh a bu chòir a cho-roinn air feadh an lìonra gus cur ri cleachdadh na Gàidhlig.
- Ag obair còmhla ri Comhairle nan Eilean Siar agus Riaghaltas na h-Alba gus Cairt Coimhearsnachd Ghàidhlig a stèidheachadh airson dèanamh cinnteach gun tèid stòrasan Gàidhlig a chur gu feum ann an dòigh cho èifeachdach 's a ghabhas feuch an tig fàs air cleachdadh na Gàidhlig.

More people are using and benefiting from Gaelic at work, at home and in the community

Two pieces of research commissioned:

- Creation of a methodology for observing and recording the use of Gaelic in public spaces to create a baseline to measure increase in usage.
- To understand the constraints for fluent speakers in traditional communities to converse in Gaelic and thereby reduce or remove them, leading to increased usage.

Strategies for stronger Gaelic communities:

- An independent evaluation of BnG funded youth activity programmes (the *Iomairtean*) identified several areas of good practice to be shared across the network to increase more usage.
- Partnership working with Comhairle nan Eilean Siar and the Scottish Government to establish a Gaelic Community Charter to maximise effectiveness of Gaelic resources to strengthen usage.

- Chaidh an raon-obrach *Dòighean-obrach Stèidhichte air Àiteachan* a stèidheachadh mar thoradh air a' choinneimh, *Adhartas nas Luaithe*, gus cur ri buaidh eaconamach na Gàidhlig.
- Tha a bhith a' cruthachadh mhòr-ionadan far an urrainn do luchd-labhairt na Gàidhlig tighinn còmhla na amas cudromach gus cothroman a thoirt do luchd-labhairt na Gàidhlig an cànan a chleachdadh. Thug sinn maoineachadh is comhairle do bhuidhnean coimhearsnachd ann an Glaschu, Dùn Èideann agus Inbhir Nis gus cuideachadh le bhith a' stèidheachadh mhòr-ionadan Gàidhlig sna bailtean sin; agus thug sinn taic do dh'oidhirpean airson lìonra de ghoireasan a stèidheachadh ann an sgìrean dùthchail, far a bheil no far am bi Gàidhlig na prìomh chànan conaltraidh.

A' cur ris na th' ann de chothroman do dhaoine òga gus sgilean obrach ionnsachadh agus a' cur ri buaidh eaconamach na Gàidhlig

- Chaidh *An t-Àite-obrach agus an Eaconamaidh* a stèidheachadh mar raon-obrach mar phàirt de *Adhartas nas Luaithe*, agus le sin bithear a' togail air an obair a rinneadh le *Ar Stòras Gàidhlig* (2014) agus an aithisg ann an 2018 air *Margaidh-obrach na Gàidhlig*. Cuidichidh seo le bhith a' cur ris na th' ann de na cothroman trèanaidh a th' ann do luchd-labhairt na Gàidhlig agus ri leasachadh eaconamaidh na Gàidhlig.
- Mar phàirt de Bhliadhna na h-Òigridh 2018, thug sinn taic do ghreisean gnìomhachais aig Urras Oighreachd Ghabhsainn (Nis), Young Scot (Dùn Èideann), An Àirigh (A' Mhanachainn), Urras Mhuc-mara nan Eilean (Tobar Mhoire), An Lanntair (Steòrnabhagh), Taigh Chearsabhagh (Loch nam Madadh) agus Theatre Gu Leòr (Glaschu), agus mar thoradh air sin chaidh barrachd Gàidhlig a chleachdadh san àite-obrach le òigridh.

A' cur iomairtean air dòigh a bheir meudachadh air cleachdadh na Gàidhlig ann an àiteachan-obrach:

- Chruthaich VisitAlba a' chiad Ro-innleachd airson Turasachd na Gàidhlig agus iad a' faighinn maoineachadh bho BhnG agus taic bho ar luchd-obrach gus an ro-innleachd sin ullachadh. Mar thoradh air seo, thèid barrachd Gàidhlig a chleachdadh agus bidh barrachd chothroman ann gus fàs a thoirt air an eaconamaidh ri linn na Gàidhlig.

- *Place Based Approach* workstream established as part of *Faster Rate of Progress* to increase impact of Gaelic in economic growth.
- Creating hubs where Gaelic speakers can come together is an important strategy for creating opportunities for speakers to use the language. We provided funding and advice for community groups in Glasgow, Edinburgh and Inverness to support the development of urban community Gaelic hubs; and the development of a network of facilities in rural areas where Gaelic is or will be the primary language.

Increasing opportunities for young people to develop work skills and increase economic impact

- *Workplace and Economy* was established as one of the workstreams in Faster *Rate of Progress* and will build on the work of the Ar *Stòras Gàidhlig* (2014) report and the *Gaelic Language Labour Market* (2018) report. This is to increase the training opportunities and economic development for Gaelic speakers.
- In the Year of Young People 2018, we supported placements in Galston Estate (Ness); Young Scot (Edinburgh); An Àirigh (Beauly); the Hebridean Whale and Dolphin Trust (Tobermory); An Lanntair (Stornoway); Taigh Chearsabhagh (Lochmaddy) and Theatre Gu Leòr (Glasgow), leading to greater use of Gaelic in the workplace by young people.

Develop initiatives to increase Gaelic usage in the workplace:

- VisitScotland developed the first Gaelic Tourism Strategy for Scotland with BnaG funding and staff input. This will increase usage of Gaelic as well as opportunities for economic growth through Gaelic.

A' cur ri comasan, sgilean agus seasmhachd ann an roinn nan ealain:

- Mar iomairt ùr, chùm an Neach-comhairle Ealain is Cultair 10 bùithtean-obrach maoineachaidh air feadh na dùthcha mar thaic do bhuidhnean gus am b' urrainn dhaibh cur a-steach airson sgeamaichean maoineachaidh.
- Chaidh dà bhuidheann-breithneachaidh a chumail gus dèanamh cinnteach gun deigheadh ealla a ghabhail ri beachdan muinntir na Gàidhlig nuair a bhathar a' dealbh Ro-innleachd Chultarach Riaghaltas na h-Alba.
- Tha na gnìomhachasan cruthachail mar phrìomhachas san raon-obrach, *An t-Àite-obrach agus an Eaconamaidh* a tha mar phàirt den iomairt, *Adhartas nas Luaithe*.

A' toirt maoineachadh do dh'iomairtean a bhios a' neartachadh beairteas, buntainneas is cunbhalachd a' chànain:

- Chaidh toraidhean a' phròiseict Lexicopia fhoillseachadh, agus e a' stèidheachadh àite air-loidhne gus briathrachas Gàidhlig a cho-roinn.
- Mar thoradh air pròiseact com-pàirteach eile le SOILLSE agus a' Chomataidh Comhairleachaidh Cànain, chaidh stiùireadh gràmair feumail fhoillseachadh a tha a' coimhead air aon chùis gràmair deug a chaidh a chomharrachadh le daoine a bhios a' cleachdadh na Gàidhlig gu cunbhalach mar an fheadhainn as motha a bha ag adhbharachadh mì-chinnt do luchd-ionnsachaidh is luchd-cleachdaidh na Gàidhlig.

Increase capacity, skills and sustainability in the arts:

- In a new development, the Gaelic Arts and Culture Adviser conducted 10 funding workshops across the country to help organisations access funding streams.
- 2 focus groups were held to ensure the Gaelic community contributed to the Scottish Government's Cultural Strategy.
- The creative industries are a priority in the *Workplace and Economy* workstream of the *Faster Rate of Progress* initiative.

Fund initiatives which strengthen language richness, relevance and consistency:

- The results of the Lexicopia project were launched, offering an online area for the sharing of Gaelic terminology.
- In another collaboration with SOILLSE and the Comataidh Comhairleachaidh Cànain, valuable grammar guidance was published on the 11 issues which regular users had identified as the biggest sources of uncertainty for learners and users alike.

> Tha na prìomhachasan ro-innleachdail air na raointean as cudromaiche air an cur sinn fòcas a chomharrachadh, ach le barrachd stòrasan, dh'fhaodamaid barrachd a dhèanamh.
>
> ***Suirbhidh do luchd-ùidhe 2019***

> ***Stakeholder Survey 2019***
>
> The strategic priorities have identified the most important areas on which to focus however, increased resources would allow more to be achieved.

PRÌOMHACHAS RO-INNLEACHDAIL
STRATEGIC PRIORITY **2**

Gum bi leudachadh anns na cothroman do dhaoine aig aois sam bith na sgilean Gàidhlig aca a thoirt air adhart agus gum bi e nas fhasa dhaibh na cothroman sin a ghabhail

A' toirt comhairle seachad air poileasaidhean agus a' toirt stiùireadh don obair gus ro-innleachdan a dhealbh airson foghlam na Gàidhlig:

- Ann an co-bhuinn ri Ùghdarras Theisteanas na h-Alba (SQA), Foghlam Alba (FA) agus Riaghaltas na h-Alba (RnA), chùm sinn tachartas gus leasachaidhean a chur air dòigh a chuidicheas le bhith a' toirt leudachadh air na th' ann de chuspairean a thathar a' tabhann aig àrd ìrean na h-àrd-sgoile. Bheir seo taic do bharrachd chothroman do dhaoine gus na sgilean Gàidhlig aca a thoirt air adhart.
- Stèidhich sinn buidheann-obrach, le RnA agus FA, gus Fòram Ro-innleachdail Nàiseanta airson Foghlam na Gàidhlig a chur air chois. Coinnichidh am Fòram airson a' chiad uair as t-Fhoghar 2019 agus 's e am prìomh neach-labhairt a bhios ann an Leas Phrìomh Mhinistear, Ministear an Fhoghlaim. Bheir seo taic do thuilleadh leudachaidh ann am FtG.

Ag obair còmhla ri pàrantan is buidhnean buntainneach gus fàs a thoirt air FtG:

- Dh'obraich sinn còmhla ri Comann nam Pàrant, RnA agus Ùghdarrasan Ionadail gus fuasgladh fhaighinn air cùisean a thaobh foghlam tron Ghàidhlig san Àth Leathann agus ann an Steòrnabhagh, agus chuir sinn fàilte air a' chiad iarrtas soirbheachail fon Stiùireadh Reachdail airson Foghlam Gàidhlig airson foghlam bun-sgoile Gàidhlig ann an Siorrachd Àir a Tuath. Mar thoradh air sin, thàinig leudachadh air na cothroman air FtG.
- Thug sinn pàirt den taic-airgid seachad airson sgrùdadh comasachd le Comann nam Pàrant (An t-Òban) airson sgoil Ghàidhlig fa leth sa bhaile, agus chuir sinn a' chùis sin air adhart aig a' Chruinneachadh Ghàidhlig san Òban. 'S e a tha fa-near dhuinn le seo, àrdachadh a thoirt air an àireamh sgoilearan ann am FtG.

Opportunities for people to develop their Gaelic skills at any age have increased and are more accessible

Advise on policy development and lead on strategy development for Gaelic education:

- In partnership with Scottish Qualifications Authority (SQA), Education Scotland (ES) and the Scottish Government (SG), we held an event to initiate developments to support increased choices of subjects in the senior phase of secondary school. This will support more opportunities to develop Gaelic skills.
- We established a working group, with SG and ES, to develop a National Strategic Forum for Gaelic Education. The first meeting of the Forum will be held in Autumn 2019 and the keynote speaker will be the Deputy First Minister, Minister for Education. This will support the growth of GME.

Work with parents and relevant organisations to increase the provision of GME:

- We worked with Comann nam Pàrant, SG and Local Authorities to resolve issues on Gaelic medium availability in Broadford and Stornoway and welcomed the first successful request under the Statutory Guidance for Education for Gaelic medium primary education in North Ayrshire, leading to greater access to GME.
- We part-funded a feasbility study carried out by Comann nam Pàrant (An t-Òban) for a stand-alone Gaelic school, and subsequently promoted this at the Gaelic Gathering in Oban. This aims to increase the number of pupils in GME.

A' cur iomairtean air dòigh le luchd-compàirt gus barrachd taice a thoirt do theaghlaichean nuair a tha a' chlann aca aig ìre nan tràth-bhliadhnaichean:

- Ri linn maoineachaidh agus comhairle bho Sgioba Thràth-bhliadhnaichean a' Bhùird, sheall sgrùdadh a' Bhùird air na Tràth-bhliadhnaichean san Lùnastal 2018 gun robh 1,428 duine cloinne clàraichte airson seiseanan 0-3 (2017 – 1,242).
- Chaidh seiseanan a bharrachd a mhaoineachadh airson clann aois 2-3 ann an 6 àiteachan, agus sin a' dèanamh cinnteach gu bheil àireamh nas àirde de chloinn a' dol gu seiseanan tràth-ionnsachaidh is seirbheisean cùraim-chloinne Gàidhlig ann an ùghdarrasan ionadail agus tha sin a' cur ris na sgilean Gàidhlig aig clann òga.

A' toirt taic do luchd-compàirt gus cothroman ionnsachaidh phroifeiseanta a chruthachadh is a lìbhrigeadh leis an amas gum bi barrachd luchd-obrach ann agus barrachd sgilean aig luchd-obrach:

- Tha Bòrd na Gàidhlig a' toirt maoineachadh do dh'Oilthigh Srath Chluaidh gus Cùrsa Bogaidh Gàidhlig do Luchd-teagaisg a ruith. Fhuair 4 Ùghdarrasan Ionadail (UI) agus 8 thidsearan taic airson sin agus thathar an dùil gun tòisich a h-uile tidsear a' teagasg ann am FtG ann an 19/20 (17/18 – 4 UI; 4 oileanach).
- Thug sinn taic maoineachaidh do na Preantasachdan HNC ùra aig Sabhal Mòr Ostaig ann an Obair-chloinne is Cùram-chloinne, gheibh luchd-obrach trèanadh leotha sin airson a bhith ag obair ann an seirbheisean thràth-bhliadhnaichean Gàidhlig.
- Thug sinn taic-airgid do 31 oileanaich a tha ann an Ciad-fhoghlam Luchd-teagaisg (CFLT) agus a' dèanamh cùrsa airson Teagasg sa Bhun-sgoil agus do 9 oileanaich CFLT a tha a' dèanamh cùrsa airson Teagasg san Àrd-sgoil agus do 8 dhaoine eile a tha ag obair ann am foghlam an-dràsta gus diofar chùrsaichean Gàidhlig a dhèanamh. (17/18 – 35 bun-sgoil, 4 àrd-sgoil, 7 sgilean Gàidhlig).

Develop initiatives with partners to increase the impact of early years support for families:

- Through funding and advice from the Bòrd's Early Years team, our census in August 2018 showed that 1,428 children were registered in 0-3 sessions (2017 – 1,242).
- Additional sessions for children aged 2-3 years were funded in 6 locations, ensuring that there are higher numbers continuing on into Gaelic early learning and childcare across local authorities, leading to increased Gaelic skills at an early age.

Support partners to develop and deliver professional learning with the aim of increasing the size of the workforce and skill levels:

- Bòrd na Gàidhlig fund the University of Strathclyde to deliver the Gaelic Immersion for Teachers Course. 4 Local Authorities (LAs) and 8 teachers were supported with all students expected to enter GME teaching in 2019/20 (2017/18 – 4 LAs; 4 students).
- We provided funding to support development of Sabhal Mòr Ostaig's new HNC Childhood Practice and Childcare Apprenticeships which will train staff for GM early years' provision.
- We provided financial support to 31 Initial Teacher Education (ITE) students studying primary education, 9 ITE students studying Secondary education and a further 8 individuals currently working in education to undertake various Gaelic language courses. (17/18 – 35 primary, 4 secondary, 7 Gaelic skills)

A' cur tuilleadh ghoireasan do luchd-ionnsachaidh is oidean air dòigh air LearnGaelic.Scot ann an com-pàirt le MG ALBA feuch am bi goireasan ann airson ìrean nas adhartaiche a chuidicheas inbhich gu bhith a' ruighinn fileantachd:

- Thug sinn coimisean do dh'Oilthigh Ghlaschu gus tionndadh de Fhrèam-fiosrachaidh Coitcheann Chànanan na h-Eòrpa ullachadh a bhios freagarrach airson na Gàidhlig. Leis an fhrèam seo, thèid aig daoine air measadh a dhèanamh air na sgilean aca mu choinneamh ìrean a tha aithnichte gu h-eadar-nàiseanta agus tha e a' stèidheachadh frèam-obrach airson goireasan ionnsachaidh ùra a dhealbh agus airson slighean gu fileantachd.
- Thug sinn taic-airgid don dreuchd, Oifigear Didseatach, san sgioba-obrach aig MG ALBA a tha ag obair air an làrach-lìn, LearnGaelic.scot. Bidh an làrach a' tàladh mu 30,000 neach-cleachdaidh gu cunbhalach gach mìos.

Collaborate with MG ALBA to develop further learner and tutor resources at a more advanced level on LearnGaelic.Scot to bring more adults to fluency:

- We commissioned Glasgow University to create a version of the European Framework of Reference for Languages for Gaelic. It will enable people to assess their skills against an internationally recognised standard and provide a framework for developing learning resources and routes to fluency.
- We provided funding for the employment of Digital Officer within the MG ALBA production team which oversees LearnGaelic.Scot. It attracts around 30,000 regular users every month.

A' toirt taic do chothroman dreuchdail agus ionnsachadh proifeiseanta airson luchd-obrach proifeiseanta is luchd-obrach taice a tha ag obair ann am foghlam, agus a' dèanamh sanasachd air na cothroman is air an ionnsachadh sin:

- Dh'obraich sinn ann an com-pàirt ri Leasachadh Sgilean na h-Alba (LSA) agus Ùghdarrasan Ionadail gus 2 thachartas dhreuchdan a chumail airson sgoilearan ÀS2, aonan airson sgoilearan bho air feadh Comhairle na Gàidhealtachd, agus fear eile airson sgoilearan bho Ghlaschu, Dùn Èideann, Siorrachd Lannraig a Deas, Siorrachd Lannraig a Tuath, Sruighlea, Siorrachd Àir an Ear agus Siorrachd Dhùn Breatann an Ear. Chaidh treas tachartas a chumail san Òban airson sgoilearan aig àrd ìre na bun-sgoile agus sgoilearan àrd-sgoile ann an Earra-Ghàidheal is Bòd.
- Dh'obraich Bòrd na Gàidhlig ann an com-pàirt ri Ùghdarrasan Ionadail gus tachartasan 'Thigibh a dh'Obair ann am Foghlam Gàidhlig' a chur air dòigh ann an Obar Dheathain agus Dùn Èideann. Bha iad seo ag amas air inbhich a bha airson cur ris na sgilean aca agus gluasad gu FtG.

Support and promote career opportunities and professional learning for professional and support staff in education:

- With Skills Development Scotland (SDS) & Local Authorities we delivered 2 careers events aimed at S2 pupils, one for pupils across Highland, and the other for pupils in Glasgow; Edinburgh; South Lanarkshire; North Lanarkshire; Stirling East Ayrshire & East Dunbartonshire. A third event was delivered in Oban for both upper primary pupils & secondary pupils in Argyll & Bute.
- Bòrd na Gàidhlig, in partnership with Local Authorities, delivered 'Get into Gaelic Education' events in Aberdeen & Edinburgh. These were aimed at adults looking to upskill and transfer into GME provision.

PRÌOMHACHAS RO-INNLEACHDAIL
STRATEGIC PRIORITY 3

Gum bi barrachd dhaoine ann an Alba taiceil is bàidheil do chànan is cultar na Gàidhlig

A' dèanamh cinnteach gum bi buaidh nas motha aig Planaichean Gàidhlig air cùisean agus a' toirt taic do dh'Ùghdarrasan Poblach gus sanasachd a dhèanamh air an obair a nì iad don Ghàidhlig:

- Dh'obraich sinn le 65 ùghdarrasan poblach air na Planaichean Gàidhlig (PG) aca. Gu ruige seo, tha 57 Ùghdarrasan Poblach Albannach ann aig a bheil Plana Gàidhlig aontaichte, agus tòrr dhiubh air an dàrna no an treas eagran den phlana aca fhoillseachadh agus iad air adhartas nach beag a dhèanamh.
- Chruthaich sinn teamplaid ùr gus sgrùdadh a dhèanamh air coileanadh nam Planaichean Gàidhlig, agus bheir sin dealbh nas fheàrr dhuinn air a' bhuaidh a th' aig na Planaichean taobh a-staigh nam buidhnean agus a th' aig na Planaichean uile còmhla aig ìre nàiseanta.
- Ghabh sinn pàirt ann an coinneamhan GMòr, fòram air a chur air dòigh le ùghdarrasan poblach a tha an sàs ann a bhith a' cur Phlanaichean Gàidhlig an gnìomh, agus chaidh aontachadh gun robh feum air cruinneachadh de dh'fhiosrachadh dearbhte gus cur an aghaidh bheachdan mearachdach agus cion tuigse mun Ghàidhlig.

A' toirt fhreagairtean seachad do cho-chomhairleachaidhean poblach co-cheangailte ri cuspairean no raointean a bhuineas ris a' Ghàidhlig:

- Thug sinn freagairtean seachad airson naodh co-chomhairleachaidhean poblach ann an 2018/19 airson dèanamh cinnteach gun tugadh fa-near don Ghàidhlig agus coimhearsnachdan Gàidhlig an lùib na h-obrach gus poileasaidhean is ro-innleachdan a dhealbh don Rìoghachd Aonaichte, agus do dh'Alba aig ìre nàiseanta agus roinneil. Am measg toraidhean na h-obrach tagraidh sin bha mar a chaidh aithneachadh ann an Sgrùdadh a' Mhorair Bracadail air Reachdas airson Eucoir-gràine gun urrainnear luchd-labhairt na Gàidhlig a chomharrachadh mar bhuidheann chinneachail agus gun robh tidsearan Gàidhlig air an gabhail a-steach san Liosta de Dhreuchdan le Gainnead Luchd-obrach 2019 aig Comataidh Comhairleachaidh na RA air Cùisean Imrich.

More people in Scotland are positive about Gaelic language and culture

Drive greater impact from Gaelic Language Plans and support public authorities to promote their work for Gaelic:

- We engaged with a total of 65 public authorities on their Gaelic Language Plans (GLP). To date, 57 Scottish public authorities have approved Gaelic Language Plans, many of which have made such significant progress they are now on their second and third iteration.
- We created a new GLP monitoring template which allows us to build a better picture of the impact of plans within organisations and collectively at a national level.
- We participated in GMòr meetings, a forum organised by public authorities working on the implementation of GLPs, where we identified the need to create myth-busting resources to counteract false understandings of Gaelic.

Participate in responding to public consultations on areas which affect Gaelic:

- We made submissions to nine public consultations in 2018/19 to ensure that Gaelic and the Gaelic community were included in the development of policy and strategy at UK and Scottish national and regional levels. Among the outcomes were the recognition that Gaelic speakers could be identified as an ethnic group in Lord Bracadale's Review of Hate Crime Legislation and Gaelic teachers being included in the UK Migration Advisory Committee Shortage Occupation List 2019.

A' togail bratach na Gàidhlig an lùib thachartasan is iomairtean nàiseanta is eadar-nàiseanta, leithid 'Na Bliadhna airson...', airson dèanamh cinnteach gum bi Gàidhlig na pàirt follaiseach dhiubh:

- B' e Bliadhna na h-Òigridh a bh' ann an 2018 ann an Alba, agus thug sinn taic do chòig pròiseactan co-cheangailte ri sin. B' e aon de na pròiseactan sin, an dreuchd Oifigear Gàidhlig a stèidheachadh aig Young Scot agus tha Gàidhlig na pàirt nas motha den obair aca mar thoradh air sin agus chaidh duaisean Gàidhlig a stèidheachadh mar phàirt den sgeama aca.
- San Fhaoilleach 2019, chomharraich sinn Bliadhna Eadar-nàiseanta nan Cànan Dùthchasach aig UNESCO agus sinn a' cumail taisbeanadh fad 3 latha aig Pàrlamaid na h-Alba don luchd-obrach is na Buill gus aire dhaoine a tharraing chun na Gàidhlig mar aon de na cànanan dùthchasach sin.

Influence national and international events and celebrations such as the Year of... to ensure Gaelic is featured prominently:

- 2018 was the Year of Young People in Scotland and we supported five related projects, including establishing the post of Gaelic Officer at Young Scot which has increased the presence of Gaelic and is establishing Gaelic rewards within the Young Scot scheme.
- We celebrated the launch of the UNESCO International Year of Indigenous Languages in January 2019 by staging a three-day exhibition for staff and Members of the Scottish Parliament, raising awareness of Gaelic as part of an international family of indigenous languages.

A' dèanamh cinnteach gum bi na meadhanan a' tuigsinn nan teachdaireachdan taiceil is brosnachail mun Ghàidhlig:

- Choinnich sinn ri luchd-deasachaidh bho ghrunn phàipearan-naidheachd nàiseanta (An t-Albannach; An Herald; An Daily Record; Sunday Times Scotland; An Sun) gus teachdaireachdan brosnachail is taiceil a thoirt dhaibh mun Ghàidhlig, agus mar thoradh air na coinneamhan sin nochd grunn artaigilean sna pàipearan sin.

Ensure positive messages about Gaelic are understood by the media:

- We held a programme of meetings with editors of several national newspapers (The Scotsman; The Herald; The Daily Record; Sunday Times Scotland; The Sun) to promote positive messages about Gaelic, resulting in a number of articles in these publications.

Ag obair còmhla ri buidhnean foghlaim is leasachadh sgilean gus innse do dhaoine mun àite a th' aig a' Ghàidhlig ann an Alba, na cothroman obrach a gheibhear leis a' chànan agus na buannachdan a gheibh an luchd-labhairt bhon Ghàidhlig:

- Chaidh *An t-Àite-obrach agus an Eaconamaidh* a stèidheachadh mar raon-obrach mar thoradh air a' choinneimh, *Adhartas nas Luaithe*, far an robh an Leas Phrìomh Mhinistear Iain Swinney BPA sa chathair. 'S iad Iomairt na Gàidhealtachd agus nan Eilean agus Leasachadh Sgilean na h-Alba (LSA) a tha a' stiùireadh an raoin-obrach seo còmhla agus iad a' togail air an obair a rinneadh le *Ar Stòras Gàidhlig* ann an 2014 agus an aithisg ann an *2018 air Margaidh-obrach na Gàidhlig*.

Work with education & skills development agencies to communicate the place of Gaelic in Scotland, the career opportunities it provides and the benefits it brings to speakers

- *Workplace and Economy* was established as one of the workstreams arising from the *Faster Rate of Progress* meeting chaired by Deputy First Minister John Swinney. Jointly chaired by Highlands and Islands Enterprise and Skills Development Scotland (SDS), this workstream builds on the work of the 2014 *Ar Stòras Gàidhlig* report and the *2018 Gaelic Language Labour Market* report.

- Ghabh sinn pàirt sna coinneamhan aig Buidheann Thràth-bhliadhnaichean is Cùraim-chloinne LSA far an robh iad a' beachdachadh air na tha san amharc do raon nan tràth-bhliadhnaichean gu nàiseanta agus air mar a ghabhas am Plana Gnìomh airson nan Tràth-bhliadhnaichean is Cùraim-chloinne a chur an sàs.

- We participated in SDS's Early Years and Childcare Group meetings on the national early years agenda and driving forward the Action Plan for Early Years and Childhood.

A' dealbh ro-innleachdan a nì cinnteach gun dèan Bòrd na Gàidhlig am feum as motha de dh'obair thosgairean na Gàidhlig:

- Chùm sinn oirnn leis an iomairt #ismisegaidhlig, le 42 cunntasan pearsanta bho mheasgachadh de dhaoine far an robh iad ag innse mu mar a bha Gàidhlig na pàirt dem beatha agus cudromach dhaibh. Chaidh sealltainn orra sin 55,000 turas air feadh na bliadhna.

Develop strategies which ensure that Bòrd na Gàidhlig maximises its impact through ambassadors:

- We continued the #ismisegaidhlig campaign, showcasing 42 case studies highlighting what Gaelic means to a wide range of people from a variety of backgrounds. These gained 55k views during the year.

PRÌOMHACHAS RO-INNLEACHDAIL
STRATEGIC PRIORITY **4**

Gun cùm Bòrd na Gàidhlig air a' leasachadh nan dòighean-obrach aige

Bòrd na Gàidhlig continues to develop how it works

Bheir sinn taic is brosnachadh do ar luchd-obrach feuch an coilean iad gach nì as urrainn dhaibh agus sinn a' toirt nan cothroman trèanaidh is ionnsachaidh agus nan goireasan dhaibh a tha dhìth orra gus na dreuchdan aca a choileanadh:

- Chruthaich sinn plana leasachaidh, Sgilean airson Adhartais, le gnìomhan, clàran-ama agus slatan-tomhais soilleir a thaobh soirbheachaidh mar phàirt den amas againn an inbhe Creideas nar Cosnaichean a chosnadh.
- Thug sinn pròg̀ram leasachaidh a-steach airson mhanaidsearan agus sinn a' cur cuideam air sgilean ceannais is stiùiridh matha.
- Thòisich sinn pròg̀ram cunbhalach do ar luchd-obrach uile gus na sgilean Gàidhlig aca a thoirt air adhart.

Support and encourage our staff to be the best they can be through providing the training, learning and resources which enable them to fulfil their roles:

- We produced a Skills for Growth development plan setting out clear actions, timescales and measures for success as part of our commitment to and working towards Investors in People status.
- We introduced a development programme for managers as we focus on the quality of our leadership and management skills.
- We established a regular programme of Gaelic language skills development for all staff.

Bidh sinn a' brosnachadh dhòighean-obrach innleachdach air feadh ar n-obrach:

- Thòisich sinn a' toirt aontaidhean maoineachaidh trì-bliadhna seachad airson ar prìomh bhuidhnean com-pàirteach.
- Chruthaich sinn pròiseasan air-loidhne airson iarrtasan airson cuid a sgeamaichean thabhartasan.
- Thug sinn cùmhnant seachad gus làrach-lìn Sgiobachd ùr a chur air dòigh air-loidhne.
- Stèidhich sinn structar ùr airson ar siostaman fiosrachaidh is chlàran taobh a-staigh na buidhne.

Obraichidh sinn ann an com-pàirt le daoine eile agus sinn a' togail cheanglaichean taobh a-staigh na buidhne agus le buidhnean eile le oifigearan, luchd-stiùiridh agus Buill Bùird nam buidhnean sin:

- Bidh sinn a' gabhail pàirt ann an Còmhdhail na Gàidhealtachd is nan Eilean (CGE), agus ann am Buidheann nan Àrd-oifigearan airson CGE.
- Bha sinn nar ball de Chom-pàirteachas Ghnìomhachasan Cruthachail na h-Alba agus air Bòrd Ro-innleachdail na Gàidhealtachd airson Cultair.
- Bidh sinn a' toirt sheirbheisean rùnaireachd do Bhuidheann Thar-phartaidh na Gàidhlig aig Pàrlamaid na h-Alba.
- Tha sinn nar ball den Bhuidhinn-stiùiridh airson na Maoine Dùbhlain airson Dualchas Nàdair is Cultarach, agus tha oifigearan nam buill de na pannalan-measaidh.

Nì sinn soilleir, tro chonaltradh èifeachdach, cò sinn agus dè tha sinn airson a choileanadh nar n-obair:

- Dh'fhoillsich sinn ar Plana Corporra còig-bliadhna ùr agus ar Plana Gnìomh airson aon bhliadhna sa bheil fiosrachadh soilleir mu amasan is cinn-uidhe a' Bhùird, agus iad a' dèanamh ceangal ris a' PhCNG.
- Stèidhich sinn grunn mhodhan-obrach gus am biodh barrachd co-chonaltraidh ann le luchd-obrach agus choilean sinn an targaid a bh' againn sa Phlana Ghnìomh, gun tigeadh àrdachadh de 5% air an uiread luchd-obrach a tha riaraichte le cùisean conaltraidh san sgrùdadh luchd-obrach bhliadhnail.

Encourage innovation in all our work practices:

- We moved to three-year grant funding for our main delivery partners.
- We developed online application processes for some grant schemes.
- We awarded the contract for development work on a new online HR portal.
- We restructured our information and internal records systems.

Work in partnership by building relationships internally and with other organisations at board, executive and officer levels:

- We participate in the Convention of the Highlands & Islands (CoHI), and in the Senior Officers group for CoHI.
- We were a member of the Scottish Cultural Industries Partnership and are part of the Highland Strategic Culture Board.
- We provide the secretariat for the Scottish Parliament Cross-Party Group on Gaelic.
- We are a member of the Project Management Board for the Natural and Cultural Heritage Challenge Fund, and officers participated in assessment panels.

Communicating effectively about who we are and what we want to achieve:

- We published our new 5-year corporate plan and one-year operational plan which have clear messages about the Bòrd's aims and objectives, linking back to the NGLP.
- We established a number of practices to increase staff engagement and achieved our operational plan target of a 5% improvement in ratings for communications in our annual staff survey.

- Bidh sinn a' cumail coinneamh gach cola-deug airson buill nan aonaidhean agus coinneamhan mìosail foirmeil eadar an riochdaire TUS agus an Sgioba Stiùiridh.

Bidh sinn fosgailte agus cunntachail, agus sinn a' sgaoileadh fiosrachadh a tha furasta a thuigsinn gu tric agus gun dàil:

- Rinn sinn cinnteach gun robh luchd-obrach an sàs ann an iomairtean cudromach a bheireadh buaidh orra agus gun deach am beachdan a shireadh orra, leithid phoileasaidhean ùra a bhathar a' dealbh.
- Bidh sinn a' cumail coinneamh leis an luchd-obrach uile gach cola-deug, tro ghoireasan airson coinneamhan bhidio a-nis, agus bidh sinn a' daingneachadh nam prìomh phrionnsapalan airson ar poileasaidhean aig na coinneamhan sin.
- Tha Bòrd Com-pàirteachais againn le riochdairean nàiseanta is ionadail bho na h-aonaidhean-ciùird gus taic a chumail ris agus sgrùdadh a dhèanamh air an obair gus an inbhe Creideas nar Cosnaichean a ghleidheadh.

Cuiridh sinn ri iomadachd is in-ghabhail:

- Thòisich sinn a' cruinneachadh is a' sgrùdadh fiosrachadh gus cùisean co-ionannachd a sgrùdadh airson Phlanaichean Gàidhlig.

Bidh sinn a' sìor leasachadh ar modhan-riaghlaidh corporra:

- Rinn sinn ullachadh airson agus chuir sinn an Riaghailt Choitcheann airson Dìon Dàta an sàs, a chaidh a thoirt a-steach mar riaghailt laghail sa Chèitean 2018.
- Rinn sinn leasachadh air ar modhan gus rian a chumail air cunnartan, a' gabhail a-steach ar poileasaidh airson chunnartan.
- Rinn sinn ath-sgrùdadh air ar dòighean-obrach a rèir nam molaidhean san Leabhran ùr aig Riaghaltas na h-Alba airson Comataidhean Sgrùdaidh is Dearbhachd.
- Stèidhich sinn modhan-riaghlaidh gus stiùireadh a thoirt do chùisean co-cheangailte ri tèarainteachd dhidseatach agus gus dèanamh cinnteach gum bi tèarainteachd dhidseatach ann agus chruthaich sinn poileasaidhean TFC ùra.

- We have a fortnightly meeting for all union members and a formal monthly meeting between Trade Union Side (TUS) representative and the Leadership Team.

Be open and accountable by providing easily understood information on a regular and timely basis:

- We ensured staff involvement and input in key initiatives which will affect them, such as the development of new policies.
- We hold fortnightly all-staff meetings, now via video-conferencing, and regularly reinforced the main principles of our policies at these.
- We have a Partnership Board with national and local trade union representation to support and monitor our progress towards Investors in People accreditation.

Increase diversity and inclusivity:

- We introduced the collection and review of equalities monitoring for Gaelic Language Plans.

Continuously improve our corporate governance:

- We successfully prepared for and implemented the General Data Protection Regulation (GDPR) which came into force in May 2018.
- We developed our risk management processes, including our risk policy.
- We reviewed our practice against the recommendations in the Scottish Government's new Audit and Assurance Committee Handbook.
- We established governance arrangements for the oversight and delivery of cyber resilience and developed new ICT policies.

Adhartas is Àireamhan

Operational performance

Àireamhan airson 2018/19

2018/19 in numbers

87,056

'S urrainn do 87,056 daoine ann an Alba Gàidhlig a chleachdadh no a thuigsinn[1].

87,056

87,056 people in Scotland can use or understand Gaelic[1].

5,460

Tha 5,460 inbhich ann an Alba ag ionnsachadh na Gàidhlig an-dràsta[2].

5,460

5,460 adults in Scotland are currently learning Gaelic[2].

57

Tha Plana Gàidhlig aontaichte aig 57 Ùghdarrasan Poblach Albannach. Chaidh aonta a chur ri 15 am-bliadhna: chaidh aonta a chur ri trì dhiubh mar a' chiad eagran, bha ochd ann a fhuair aonta mar an dàrna eagran, agus fhuair ceithir aonta mar an treas eagran.[3]

57

57 Scottish public authorities have an approved Gaelic Language Plan. 15 were approved this year, of which three were first edition, eight were second editions and four were third editions.[3]

1 Cunntas-sluaigh na h-Alba 2011

2 Sgrùdadh air a bharantachadh le Bòrd na Gàidhlig ann an 2018. Chleachdadh modhan ùra gus dàta obrachadh a-mach, mar sin cha ghabh coimeas a dhèanamh ri figearan bho bhliadhnaichean roimhe.

3 Bha Plana Gàidhlig aontaichte aig 53 ùghdarrasan poblach Albannach ann an 17/18. Chaidh aonta a chur ri 13 air a' bhliadhna sin: chaidh aonta a chur ri còig dhiubh mar a' chiad eagran, bha còig ann a fhuair aonta mar an dàrna eagran, agus fhuair trì aonta mar an treas eagran.

1 Scotland's Census 2011

2 Bòrd na Gàidhlig commissioned survey 2018. New methodology of data calculation, therefore no comparable figure available with previous years.

3 53 Scottish public authorities had an approved Gaelic Language Plan in 17/18. 13 were approved that year, of which five were first edition, five were second editions and three were third editions.

Sùil ris an àm ri teachd

Focus on the future

1,428

1,428 duine cloinne aois 0-3, 1,078 sgoilearan sgoil-àraich, 3,467 sgoilearan bun-sgoile agus 1,423 sgoilearan àrd-sgoile ann am foghlam tron Ghàidhlig (2017/18: 1,242 duine cloinne aois 0-3, 1,066 sgoilearan sgoil-àraich, 3,278 sgoilearan bun-sgoile agus 1,251 sgoilearan àrd-sgoile ann am foghlam tron Ghàidhlig).

1,428

1,428 children aged 0-3, 1,078 nursery pupils, 3,467 primary school pupils and 1,423 secondary school pupils receiving their education in Gaelic in Gaelic medium settings (2017/18: 1,242 children aged 0-3, 1,066 nursery pupils, 3,278 primary pupils and 1,251 secondary pupils receiving their education in Gaelic in Gaelic medium settings).

3,266

3,266 sgoilearan àrd-sgoile ag ionnsachadh Gàidhlig mar chànan (2017/18: 3,033).

3,266

3,266 pupils in secondary school learning Gaelic as a language (2017/18: 3,033).

60

60 sgoil a' tabhann Gàidhlig mar C2, 95 sgoiltean a' tabhann Gàidhlig mar C3 aig ìre na bun-sgoile (2017/18: 68 a' tabhann Gàidhlig mar C2, 60 a' tabhann Gàidhlig mar C3).

60

60 schools offering Gaelic as L2, 95 Schools offering Gaelic as L3 in Primary school (2017/18: 68 Schools offering Gaelic as L2, 60 offering Gaelic as L3).

670

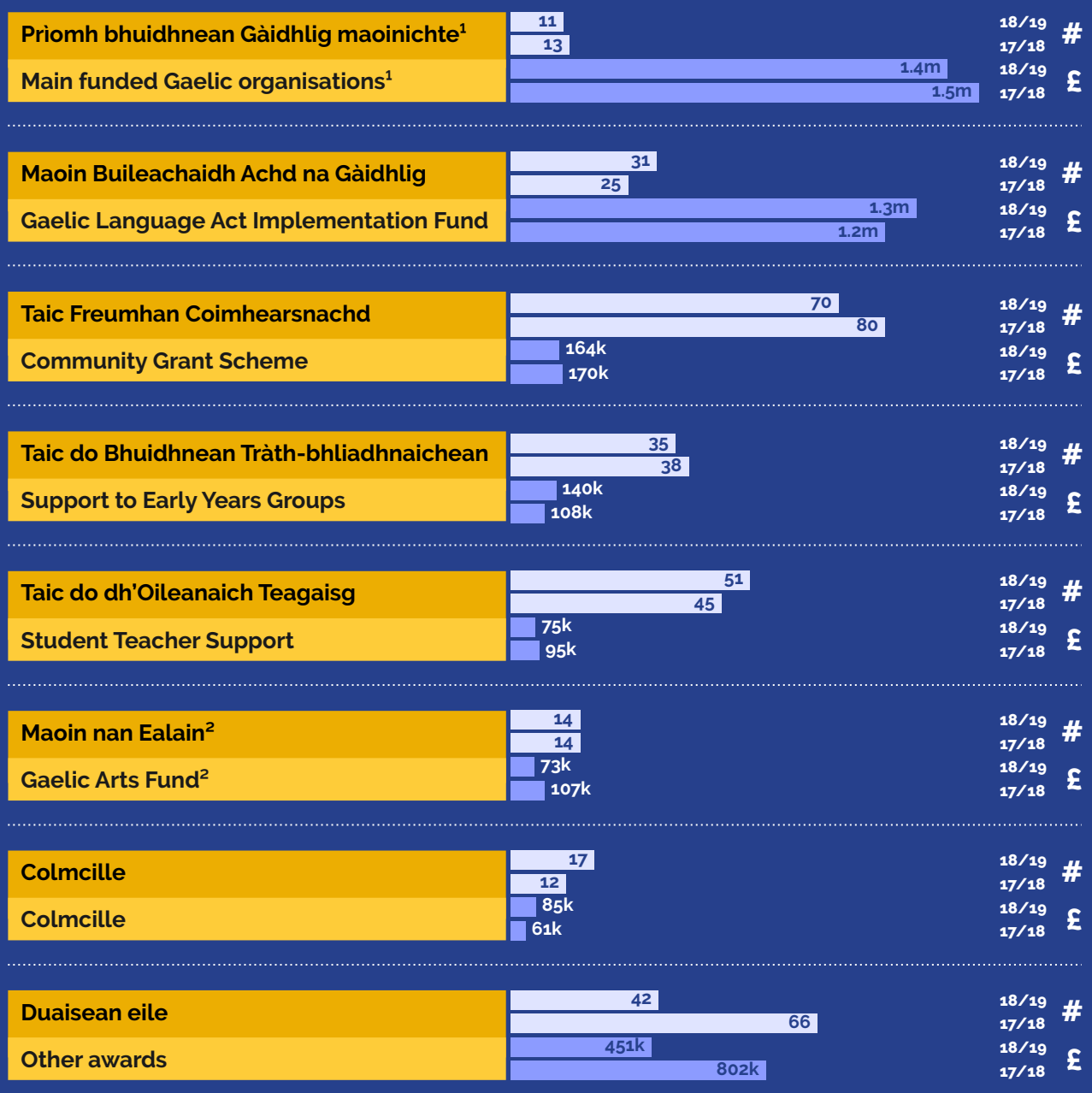
670 seisean Bookbug Gàidhlig air an lìbhrigeadh do 7,441 duine a bha an làthair (2017/18: 562 seiseanan Bookbug Gàidhlig air an lìbhrigeadh do 6,707 duine a bha an làthair).

670

670 Gaelic Bookbug sessions delivered to 7,441 attendees (2017/18: 562 Gaelic Bookbug sessions delivered to 6,707 attendees).

Sgeamaichean Maoineachaidh

Funding Schemes



1 Fhuair buidhnean a tha a' nochdadh ann an 17/18 ach nach eil a' nochdadh ann an 18/19 maoineachadh tro 'Dhuaisean eile ann an 18/19".

2 Figearan airson aontaidhean maoineachadh a chaidh aontachadh ann am bliadhnaichean ionmhais 2017/18 agus 2018/19, ach far an deach cuid den airgead a chosg taobh a-muigh nam bliadhnaichean sin a rèir chlàran-ama nam pròiseactan sin."

1 17/18 groups not included in 18/19 were funded through 'Other awards' in 18/19".

2 Figures for funding agreements approved in 2017/18 and 2018/19 financial years, but with portions of money used outwith these years according to individual project timetables."

Fon phrosbaig: Poileas Alba

Case study: Police Scotland

Tha a bhith a' dèanamh cinnteach gu bheil an aon chothrom aig luchd-cleachdaidh na Gàidhlig air na seirbheisean againn 's a tha aig luchd-labhairt na Beurla, a' cumail gu dlùth ri amas Poileas Alba

Equally accessible service to Gaelic and English speaking citizens aligns strongly with Police Scotland's purpose

'Tha ar taic don Ghàidhlig follaiseach bho na planaichean gnìomh adhartach a th' againn agus sinn air tòrr iomairtean a chur an sàs a-cheana.

Our commitment to Gaelic is evident in our ambitious action plans which have already seen us deliver on many initiatives.

Mar ionad-trèanaidh airson oifigearan ùra, tha deagh fhacal-suaicheantais aig a' Cholaiste aig Poileas Alba ann an Tulliallan, "be wise, be circumspect", no mar a tha e ag ràdh ann an Gàidhlig ann an gearradh-airm na colaiste, "bi glic, bi glic". Thathar ag ràdh gu bheil an seanfhacal seo a' togail air guileig a chluinnear aig an trilleachan a tha ri fhaicinn faisg air Tulliallan, agus tha e a' toirt deagh chomhairle do na h-oifigearan poileis ùra, agus a' sealltainn mar a tha Gàidhlig air a bhith air a cleachdadh sa phoileas o chionn iomadh bliadhna fada mus deach a' cholaiste a chur air bhonn ann an 1954.

Tha an ceangal ris a' chànan air leantainn chun an latha an-diugh, agus tha Poileas Alba am measg nan ùghdarrasan poblach a tha air ceann na h-iomairt gus Planaichean Gàidhlig ullachadh is a chur an gnìomh ann an Alba. Tha e air bhith nàdarra don bhuidhinn Gàidhlig a chur air adhart an lùib na h-obrach againn. Tha an ceann-uidhe, a bhith a' dèanamh cinnteach gu bheil an aon chothrom aig luchd-cleachdaidh na Gàidhlig air na seirbheisean againn 's a tha aig luchd-labhairt na Beurla, a' cumail gu dlùth ri amas Poileas Alba, "piseach a thoirt air sàbhailteachd is math dhaoine, àiteachan agus coimhearsnachdan ann an Alba", agus a' dol a rèir luachan na buidhne, cothromachd is spèis.

Mar a' bhuidheann ris a bheil e an urra seirbheisean poileis a lìbhrigeadh air feadh na dùthcha – sa bheil 28,168 mile cheàrnagach – tha cothrom aig Poileas Alba diofar mòr a dhèanamh a thaobh cho follaiseach 's a tha an cànan, agus le bhith a' dèanamh sin, cuidichidh an t-seirbheis le bhith a' dèanamh Gàidhlig na pàirt àbhaisteach de bheatha muinntir na h-Alba agus de luchd-tadhail.

'S e aon de na h-iomairtean a bu mhotha a thug buaidh air cor a' chànain bho Phlana Gàidhlig Poileas Alba 2016-21, an suaicheantas corporra dà-chànanach ùr a chaidh a thoirt a-steach. Tha e a-nis na chleachdadh àbhaisteach san fheachd a bhith a' sealltainn Poileas Alba air stèidh cho-ionann ri Police Scotland air soidhnichean airson toglaichean, air èideadh-poileis agus air carbadan. Mar thoradh air sin, tha a' Ghàidhlig a-nis gu math nas follaisiche ann an coimhearsnachdan air feadh na dùthcha.

As the training ground for all probationary officers, the Police Scotland College at Tulliallan has the ideal motto in "be wise, be circumspect." Or, to be more precise, in the original Gaelic wording contained in the college coat of arms: "bi glic, bi glic." This proverb, said to be drawn from the cry of the oystercatcher which can be found on the Tulliallan grounds, carries fitting advice for new recruits to the police service, and also points to a legacy of Gaelic use within the force stretching back before the establishment of the college in 1954.

That legacy continues to this day, with Police Scotland having been at the forefront of public authorities in Scotland developing and delivering on Gaelic Language Plans. The promotion of Gaelic in the organisation has been found to be a natural fit for the force. Ensuring the service is equally accessible to Gaelic users as to English speaking citizens aligns strongly with Police Scotland's purpose to "improve the safety and wellbeing of people, places and communities in Scotland", as well as their organisational values of fairness and respect.

As the body responsible for policing the length and breadth of the country – some 28,168 square miles – Police Scotland have the opportunity to make a significant contribution to increasing the visibility, and thereby accelerating the normalisation, of Gaelic among residents and visitors in Scotland.

One of the most impactful initiatives from the 2016-2021 Police Scotland Gaelic Language Plan has been the introduction of a new bilingual corporate identity. Including Poileas Alba on an equal basis with Police Scotland branding on building signage, uniforms and vehicle livery has become standard within the force, resulting in a marked increase in the visibility of Gaelic in communities across the country.

Am measg na h-obrach eile a dh'èirich bhon phlana bha sgrùdadh air comasan Gàidhlig an luchd-obrach, agus thug sin tuigse don bhuidhinn air dè na th' ann de dh'oifigearan is luchd-obrach eile a th' againn le comasan Gàidhlig agus càit a bheil iad, agus cuideachd chaidh raointean a chomharrachadh far a bheil sgilean a dhìth 's dòcha.

Cuideachd san sgrùdadh, chaidh luchd-obrach a chomharrachadh aig an robh ùidh ann an bhith a' leasachadh nan sgilean Gàidhlig aca. Mar thoradh air sin, tha Poileas Alba air cur romhpa cothroman trèanaidh Gàidhlig a thabhann do dhaoine rè ùine a' phlana airson 2016-21, agus chaidh raon sònraichte a stèidheachadh air eadra-lion na buidhne le barrachd fiosrachaidh mun Phlana agus goireasan is abairtean feumail don fheadhainn a tha airson an cànan ionnsachadh.

Nithear tuilleadh obrach san àm ri teachd gus togail air an adhartas a rinneadh leis a' phlana airson 2016-21, leithid trèanadh do luchd-obrach a chur air dòigh agus barrachd obrach a dhèanamh le sgoilearan a tha ann am foghlam tron Ghàidhlig.

Further activity within the plan included an audit of staff capacity relating to Gaelic, which allowed the organisation to understand the extent and distribution of officers and other employees with Gaelic language skills, and to identify areas where skills may be required.

The audit also identified interest among employees in developing their Gaelic skills. As a result, Police Scotland have made a commitment to offer Gaelic training opportunities within the lifetime of the 2016-2021 plan, and have established a dedicated area on the staff intranet offering more detail on the plan as well as resources and useful phrases for those wishing to learn the language.

Future activities will build on the success of the 2016-2021 plan and will include further development of staff training and increased interaction with pupils in Gaelic medium education settings.

Aig àm nuair a tha buidseatan cuibhrichte san raon phoblach, tha Poileas Alba air cur romhpa Plana Gàidhlig airson 2016-21 ullachadh is a chur an gnìomh agus às nach èirich cosgaisean a bharrachd. Chaidh an t-amas sin a choileanadh, gu h-àraidh mar thoradh air mar a thathar a' toirt an t-suaicheantais dhà-chànanaich a-steach mean air mhean nuair a tha stuthan is goireasan feumach air an ùrachadh, agus tha sin a' sealltainn gu bheil cothrom ann do bhuidhnean poblach builean brìoghmhor a lìbhrigeadh leis na Planaichean Gàidhlig aca gun a bhith a' fàgail cosgaisean a bharrachd orra fhèin.

“

Tha Poileas Alba a' tuigsinn cho cudromach 's tha Achd na Gàidhlig a thaobh cultair agus na tha e a' ciallachadh don bhuidhinn, agus tha sinn air ar làn-thaic a thoirt do agus làn-phàirt a ghabhail ann an iomairtean gus an cànan a chur air adhart; an dà chuid taobh a-staigh na seirbheis agus air feadh choimhearsnachdan na h-Alba. Tha ar taic don Ghàidhlig follaiseach bho na planaichean gnìomh adhartach a th' againn agus sinn air tòrr iomairtean a chur an sàs a-cheana, leithid ìomhaigheachd dhà-chànanach air ar carbadan agus soidhnichean dà-chànanach gan cur suas nuair a thèid togalaichean ùra a thogail. Tha farsaingeachd ar gnìomhan a' dearbhadh mar a tha sinn dha-rìribh a' miannachadh gun tèid ar dleastanasan uile a choileanadh, agus sinn air obair a chomharrachadh ann an coimhearsnachdan dùthchasach Gàidhlig mar thaic don cheangal aca ris a' chànan, agus air dòighean-obrach corporra a chur an sàs ann an sgìrean far nach eil dualchas na Gàidhlig cho làidir. Tha sin uile a' cuideachadh le bhith a' cur ris an eòlas a th' aig daoine air a' Ghàidhlig agus air cho follaiseach 's a tha i air feadh ar coimhearsnachdan.

'S ann le taic bho Bhòrd na Gàidhlig a tha sinn air ar n-amasan a choileanadh airson a' chànain, agus iad air taic ionmhasail agus stiùireadh a thoirt dhuinn a leig leinn ar n-iomairtean a thoirt gu buil.

An t-Àrd-stiùireadair Seòras MacDhòmhnaill,
Roinn na Gàidhealtachd is nan Eilean,
Poileas Alba

In times of public sector spending limitations, Police Scotland set out to develop and implement their 2016-2021 Gaelic Language Plan on an overall cost neutral basis. This has been achieved, particularly as a result of introducing the bilingual corporate identity on a rolling renewal or replacement basis, and demonstrates the opportunity for public bodies to achieve significant results through Gaelic Language Plans without adding financial pressures.

“

Police Scotland recognise the cultural and organisational significance of the Gaelic Language Act and have fully participated and supported the development of positive activities which promote the language; both within the service and throughout communities across Scotland. Our commitment to Gaelic is evident in our ambitious action plans which have already seen us deliver on many initiatives, including bilingual branding of our fleet and the branding of our estate as new building projects are completed. The breadth of activity reflects the genuine desire we have to meet all our obligations with work identified in traditionally Gaelic-speaking communities in support of their connection to the language as well as a corporate approach in areas with less of a Gaelic tradition, thereby assisting to increase the knowledge and awareness of Gaelic throughout our communities.

Our ambitions to date have only been made possible through the assistance of Bòrd na Gàidhlig, who have provided both finance and guidance to get us where we are now.

Chief Superintendent George MacDonald,
Highlands and Islands Division
Police Scotland

Coileanadh Ionmhasail

Financial performance

Coileanadh Ionmhasail

Tha Leabhran an Riaghaltais airson Aithisgean Ionmhasail (*FReM 2018/19*) a dh'fhoillsich Roinn Ionmhais na Banrigh a' sealltainn a' chrutha sam bu chòir an Aithisg Bhliadhnail is Cunntasan a bhith nochdadh. Tha an Tabhartas gus Cuideachadh ("GIA") air a ghabhail a-steach mar phàirt den Mhaoin Choitchinn 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 theachd-a-steach no caiteachas a' nochdadh san Aithris air Caiteachas Iomlan Lom.

Tha Bòrd na Gàidhlig a' dèanamh aithris air fo-chosg lom de £0.019m (17/18 - tar-chosg de £0.010m) mu choinneamh an Tabhartais gus Cuideachadh a fhuaras bho Riaghaltas na h-Alba.

Financial Performance

The Government Financial Reporting Manual (*FReM 2018/19*) issued by HM Treasury sets out the format of the Annual Report and Accounts. Grant-in-Aid is included in the General Fund 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 £0.019m (17/18 - £0.010m overspend) against the Scottish Government's Grant-in-Aid allocation.

	2018/19 £m	2017/18 £m
A' Mhaoin Choitcheann air a toirt air adhart General Fund brought forward	0.103	0.123
A' Mhaoin Choitcheann air a giùlan air adhart General Fund carried forward	0.099	0.103
Call sa bhliadhna Deficit in the year	(0.004)	(0.020)
Atharraichean cunntasachd Accounting adjustments	0.023	0.010
Fo-chosg/(tar-chosg) lom Net cash underspend/(overspend)	0.019	(0.010)
Air a riochdachadh le: Represented by:		
Fo-chosg air Cosgaisean Ruith Underspend on Running Costs	0.170	0.049
(Tar-chosg) air Cosgaisean Leasachaidh (Overspend) on Development Costs	(0.151)	(0.059)
Fo-chosg/(tar-chosg) sa bhliadhna Underspend/(overspend) in the year	0.019	(0.010)

Tha an aithris air an t-suidheachadh ionmhasail a' sealltainn fèicheanasan lom de £1.112m (17/18 – fèicheanasan lom de £0.653m). Tha seo air obrachadh a-mach le bhith a' toirt air falbh a' challa ann an Cùl-stòr nam Peinseanan £1.211m (17/18 - £0.756m) bhon chòrr sa Mhaoin Choitchinn de £0.099m (17/18 - £0.103m). Air 31 Màrt 2019 bha

The statement of financial position shows net liabilities of £1.112m (17/18 - net liabilities of £0.653m). This comprises the balance in the General Fund of £0.099m (17/18 - £0.103m) less the deficit on the Pension Reserve £1.211m (17/18 - £0.756m). At 31 March 2019 the net pension

fèicheanasan lom ann am maoin nam peinnseanan luach £1.211m (£0.756m 2017/18) agus sin air obrachadh a-mach a rèir IAS 19. Tha àrdachadh luach £0.455m air tighinn air na fèicheanasan seo, agus b' e bu mhotha a bu choireach airson sin mar a chaidh na beachdan ionmhasail is beachdan eile a chaidh a ghabhail atharrachadh.

Ged a tha na h-aithrisean ionmhasail seo a' dèanamh aithris air an t-suidheachadh a thaobh fhèicheanasan lom, chaidh an ullachadh le dùil gun cùm a' bhuidheann a' dol agus sin a' cumail ri FReM. Faicibh duilleag 33 airson aithris air buidheann a tha a' cumail a' dol.

Fèicheanasan Peinnsein

Rinn Hymans Robertson LLP sgrùdadh air so-mhaoinean is uallaichean plana peinnsein Bhòrd na Gàidhlig. A rèir na h-aithisge aca, ri linn atharraichean air na beachdan ionmhasail a chaidh a ghabhail, bha call de £0.428m ann (17/18 - call de £0.271m). Ri linn ath-thomhas air toraidhean bho sho-mhaoinean, bha buannachd de £0.123m ann (17/18 - call de £0.633m).

Chithear am poileasaidh cunntasachd airson na maoine seo ann an Nota 2 (duilleag 117) airson nan Aithrisean Ionmhasail. Gheibhear fiosrachadh foillsichte a thaobh IAS 19 ann an nota 11 (duilleagan 127 gu 134). Gheibhear fiosrachadh eile mu pheinnseanan san Aithisg air Tuarastalan, duilleagan 88 is 97.

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

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

fund liability in terms of IAS 19 was £1.211m (17/18 - £0.756m). This liability has increased by £0.455m due mainly to changes in financial and other experience assumptions.

These financial statements, although reporting a net liabilities position, have been prepared on a going concern basis which is in accordance with the FReM. See page 33 for statement on going concern.

Pension Liabilities

The assets and obligations of the Bòrd na Gàidhlig pension plan were reviewed by Hymans Robertson LLP. According to their report, the changes in financial assumptions have resulted in a loss of £0.428m (17/18 - £0.271m loss). Due to the re-measurement of the return in assets there was a gain of £0.123m (17/18 - £0.633m loss).

The accounting policy for this fund is given in note 2 (on page 117) to the Financial Statement. IAS 19 disclosures are given in note 11 (on pages 127 to 134 inclusive). Other pension information is given in the Remuneration Report on pages 88 to 97.

Anti-corruption and anti-bribery matters

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

Targaidean Ionmhasail

Fhuair Bòrd na Gàidhlig Tabhartas gus Cuideachadh luach £5.154m airson 18/19 (£5.154m 17/18) agus sin air a roinn tarsainn a' bhuidseit.

Feumaidh Bòrd na Gàidhlig obrachadh a rèir chrìochan ionmhasail a thèid a shuidheachadh le Ministearan na h-Alba airson na bliadhna. Ann an 18/19 b' ann mar seo a bha an suidheachadh a thaobh airgid:

Financial targets

Bòrd na Gaidhlig received a total Grant-in-Aid allocation for 2018/19 of £5.154m (2017/18 - £5.154m) split across the budget.

Bòrd na Gàidhlig is required to operate within the financial allocation determined by Scottish Ministers for the year. In 2018/19 the cash position was as follows:

2018/19

Tabhartas gus Cuideachadh *Grant in Aid*	Na thachair Outturn £m	Aontaichte Allocation £m	Eadar-dhealachadh Variance £m
Prìomh Thabhartas gus Cuideachadh (cosgaisean ruith) Core Grant-in-Aid (running costs)	1.439	1.609	- 0.170
Maoineachadh airson Leasachaidhean Gàidhlig Funds for Gaelic development	2.513	2.405	+ 0.108
Maoin Buileachaidh Achd na Gàidhlig Gaelic Language Plans Implementation Fund	1.183	1.140	+ 0.043
Iomlan / Total	**5.135**	**5.154**	**-0.019**

Tha an clàr gu h-àrd a' dèanamh aithris air fo-chosg de £19,000 air stèidh airgid mu choinneamh an Tabhartais gus Cuideachadh. Tha seo taobh a-staigh chrìochan ceadaichte. Fhuaras cead bho ar Roinn Maoineachaidh gus airgead a ghluasad eadar cuid a chinn-bhuidseit.

The above table reports a net underspend of £0.019m on a cash basis against the Grant-in-Aid allocation. This is within tolerable limits. Permission was obtained from the Sponsor Division to reallocate funds within the classifications.

2017/18 *Tabhartas gus Cuideachadh* *Grant in Aid*	Na thachair Outturn £m	Aontaichte Allocation £m	Eadar-dhealachadh Variance £m
Prìomh Thabhartas gus Cuideachadh (cosgaisean ruith) Core Grant-in-Aid (running costs)	1.560	1.609	-0.049
Maoineachadh airson Leasachaidhean Gàidhlig Funds for Gaelic development	2.420	2.405	+0.015
Maoin Buileachaidh Achd na Gàidhlig Gaelic Language Plans Implementation Fund	1.184	1.140	+0.044
Iomlan / Total	**5.164**	**5.154**	**+0.010**

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

The above table reports a net overspend of £0.010m on a cash basis against the Grant-in-Aid allocation. This is within tolerable limits. Permission was obtained from the sponsor to reallocate funds within the classifications.

Poileasaidh Pàighidh airson Luchd-solarachaidh

Tha e na phoileasaidh aig Bòrd na Gàidhlig gum pàigh sinn gach neach-solarachaidh taobh a-staigh 30 latha-obrach bhon a gheibhear am fàirdeal, agus thèid seo innse don luchd-obrach a tha dèiligeadh ri bhith pàigheadh luchd-solarachaidh agus ma dh'iarras iad, thèid seo innse do luchd-solarachaidh. Bidh Bòrd na Gàidhlig a' coileanadh nan riatanasan a tha Riaghaltas na h-Alba air a stèidheachadh a thaobh a bhith pàigheadh chompanaidhean beaga, sin gum bithear ag amas air am pàigheadh taobh a-staigh 10 latha. Chaidh 100% de na fàirdealan a phàigheadh taobh a-staigh 30 latha agus chaidh 97% dhiubh a phàigheadh taobh a-staigh 10 latha. B' e an ùine a thug e dhuinn sa chumantas luchd-fiach a phàigheadh sa bhliadhna a dh'fhalbh aon latha (17/18 – aon latha), agus chaidh sin obrachadh a-mach le bhith a' coimhead air taghadh air thuairream de 4 fàirdealan bho gach mìos agus an ùine a thug e am pàigheadh.

Supplier Payment Policy

It is Bòrd na Gàidhlig practice to pay all suppliers no later than 30 working days from receipt of invoice in accordance with its policy, which is made known to the staff who 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. 100% of invoices were paid within 30 days and 97% within 10 days. The average time taken to pay creditors during the year was one day (17/18 – one day), calculated by examining the payment period for a random sample of 4 invoices in each month of the year.

Conaltradh

Communications

Chùm sinn oirnn a' neartachadh ar modhan-conaltraidh taobh a-staigh agus taobh a-muigh na buidhne am-bliadhna, agus thòisich sinn a' dealbh Ro-innleachd Conaltraidh còig-bliadhna gus leantainn leis an obair seo.

Tha na meadhanan didseatach fhathast nam meadhan cudromach dhuinn gus fiosrachadh a thoirt seachad do dh'àireamh mhòr de dhaoine gu luath agus gu h-èifeachdach. Bidh ar n-Oifigear Conaltraidh a' dèanamh sanasachd air ar prìomh ghnìomhan obrach tro Twitter agus bidh iad a' cumail orra a' coimhead airson cothroman a bharrachd gus ruighinn air ar luchd-ùidhe tro theicneòlas didseatach.

We have continued to strengthen both our internal and external communications this year, and have started the development of a five year Communications Strategy to continue this work.

Digital media continues to be important in allowing us to communicate information to large audiences quickly and effectively. Our Communications Officer promotes headline business activities through Twitter and continues to explore additional digital options for reaching our stakeholders.

Meadhan ***Channel***	Luchd-amais air 31 Màrt 2019 Audience as at 31 March 2019	An Coimeas ris a' Bhliadhna Roimhe Comparison to previous year
Twitter	4,743 luchd-leantainn / followers	+ 815
Facebook	3,877 luchd-leantainn / followers	+ 475
www.gaidhlig.scot	13,287 luchd-cleachdaidh / users	+ 858

Iarrtasan fo Achd Saorsa an Fhiosrachaidh

Mar bhuidhinn a tha a' faighinn maoineachadh poblach tha e na amas do Bhòrd na Gàidhlig cumail gu tur ri Achd Saorsa an Fhiosrachaidh (Alba) 2000. Tha sinn air Sgeama Foillseachaidh Coileanta Coimiseanair Fiosrachaidh na h-Alba a ghabhail os làimh agus bidh sinn a' cumail ris an stiùireadh sin nuair a tha sinn a' dèiligeadh ri Iarrtasan fo Achd Saorsa an Fhiosrachaidh. Ann an 2018/19, fhuair Bòrd na Gàidhlig còig Iarrtasan fo Achd Saorsa an Fhiosrachaidh, an coimeas ri 24 ann an 2017/18.

Freedom of Information Requests

As a publicly funded organisation, Bòrd na Gàidhlig is committed to complying fully with the Freedom of Information (Scotland) Act 2000. We have adopted the Scottish Information Commissioner's Model Publication Scheme and follow its guidelines on dealing with Freedom of Information requests. In 2018/19, Bòrd na Gàidhlig received five Freedom of Information requests, compared with 24 in 2017/18.

Dìon Dàta

Rinn sinn obair ullachaidh nach beag mus deach an Riaghailt Choitcheann airson Dìon Dàta (RCDD) a chur an sàs sa Chèitean 2018. An lùib an ullachaidh sin fhuaras comhairle bho eòlaichean taobh a-muigh na buidhne a thug sùil air ar siostaman, a' gabhail a-steach ar poileasaidh airson rianachd chlàran agus mar a thathar ga chur an sàs. Cuideachd, chùm sinn seiseanan trèanaidh is leasachaidh airson an luchd-obrach air fad aig Bòrd na Gàidhlig gus dèanamh cinnteach gun deigheadh iad an sàs san obair gus poileasaidhean a dhealbh is a chur an gnìomh. Cuideachd, fhuair iad tuigse air na cinn-uidhe co-cheangailte ris an RCDD agus air na cunnartan a bh' ann mura cùm sinn ris na riaghailtean. Tha obair a' leantainn gus structar ùr a stèidheachadh airson ar modhan-obrach co-cheangailte ri rianachd fiosrachaidh is chlàran agus gus feumalachdan trèanaidh eile a chomharrachadh, agus tha sinn an dùil crìoch a chur air a' phròg ram sin ro dheireadh na Samhain 2019.

Data Protection

We undertook significant preparation in advance of the General Data Protection Regulation (GDPR) coming into force in May 2018. This included the commissioning of an external expert review of our systems, including our records management policy and implementation methods. We also staged training and development sessions for all Bòrd na Gàidhlig employees, ensuring their involvement in policy development and implementation in addition to a common understanding of the GDPR objectives and the risks of non-compliance. Work is ongoing to restructure our information and records management and identify any further training requirements, and we anticipate completing this programme of work by the end of November 2019.

Cùisean Corporra

Chuir am Bòrd Stiùiridh aonta ri diofar ro-innleachdan cudromach am-bliadhna, leithid ar Plana Coileanaidh airson Pàrant Corporra 2018-2021.

Rè na bliadhna, rinn sinn obair mhòr gus poileasaidhean ullachadh a bha ag amas gu h-àraidh air daoine. Às dèidh beachdan a shireadh bhon luchd-obrach rinn Comataidh Cor na Buidhne (a chaidh a stèidheachadh san Lùnastal 2018) sgrùdadh orra mus deach an aontachadh leis a' Bhòrd Stiùiridh. Sa bhliadhna a chaidh seachad, chuir am Bòrd Stiùiridh aonta ris na poileasaidhean a leanas:

- Poileasaidh Ionnsachaidh is Leasachaidh
- Poileasaidh Rianachd Coileanaidh
- Poileasaidh a thaobh Urraim san Àite-obrach
- Poileasaidh airson Chùisean-gearain
- Poileasaidh airson Deagh Shunnd agus Dèiligeadh ri Trom-uallach san Àite-obrach
- Poileasaidh nam Meadhanan Sòisealta
- Poileasaidh airson Pàighidh is Ìrean-pàighidh

Corporate

The Board approved a number of key strategies this year, including our 2018-2021 Corporate Parenting Implementation Plan.

Throughout the year, we carried out extensive work to develop a number of people focused policies. Following a process of staff consultations, these were then scrutinised by our People Committee (established August 2018) before being approved by the Board. In the last year, the Board approved the following policies:

- Learning and Development Policy
- Performance Management Policy
- Dignity in the Workplace Policy
- Grievance Policy
- Stress Management and Wellbeing in the Workplace Policy
- Social Media Policy
- Pay and Grading Policy

Daoine

Tha ar daoine, an cuid eòlais is sgilean, agus na beachdan is dòighean-giùlain aca fior chudromach do mar a choileanas a' bhuidheann a chuid obrach gu h-èifeachdach, agus do na h-oidhirpean gus luachan na buidhne a chur an sàs. Tha ar luchd-obrach deatamach do agus aig cridhe ar n-obrach gus pròiseactan is seirbheisean a lìbhrigeadh; gus ceanglaichean a thogail le luchd-ùidhe is luchd-compàirt; agus gus am PhCNG a choileanadh agus iad a' toirt taic don Phlana sin agus do bhuidhnean poblach eile a tha a' cuideachadh leis a' Phlana.

Tha co-chonaltradh le luchd-obrach am measg nam prìomhachasan a th' againn fhathast, agus tha e na amas againn dèanamh cinnteach gum bi àite-obrach fior mhath againn feuch an urrainn dhuinn na daoine as fheàrr a thàladh agus a chumail airson nan dreuchdan a th' againn. Ann an 2018/19, rinn sinn atharraichean air na dòighean sa bheil sinn a' stiùireadh an luchd-obrach agus air eagrachadh an sgioba-obrach againn, leithid:

People

Our people, their knowledge, skills, attitude and behaviours are central to delivering organisational effectiveness, and to embedding the values of the organisation. Our staff are crucial and central to our delivery of projects and services; to building our stakeholder relationships and effective partnerships; and to supporting and influencing delivery of the NGLP through other public agencies.

Staff engagement remains high on our agenda and we continue to focus on making this a great place to work in order to attract and retain the best people for our roles. During 2018/19 we have made a number of changes to the way we manage and organise our workforce, including:

- Ag obair le luchd-obrach gus luachan na buidhne a chruthachadh do Bhòrd na Gàidhlig.
- A' tòiseachadh a' dealbh Ro-innleachd airson Daoine gus cuideachadh le èifeachdas na buidhne agus gus buaidh is piseach a thoirt air èifeachdas na buidhne.
- A' dealbh siostam rianachd coileanaidh ùr a bhios a' dèanamh ceangal ri prìomhachasan na buidhne gus daoine a bhrosnachadh gu bhith a' ruighinn air ìrean-coileanaidh àrda.
- A' toirt piseach air ar pròglaman leasachaidh do luchd-obrach agus sinn a' toirt Poileasaidh Ionnsachaidh is Leasachaidh ùr a-steach.
- Ag obair le Leasachadh Sgilean na h-Alba agus Re:markable (a b' àbhaist a bhith leis an ainm Creideas nar Cosnaichean an Alba) gus Plana Leasachaidh airson Sgilean airson Adhartais a dhealbh airson taic a thoirt do ar luchd-obrach agus airson an stiùireadh is an toirt air adhart.
- A' cumail sgrùdadh-bheachd gus beachdan a shireadh bhon luchd-obrach.
- A' cur pròglam trèanaidh an sàs gus am bi barrachd chomasan aig manaidsearan airson daoine a stiùireadh.
- A' cumail rian nas fheàrr air neo-làthaireachd.
- A' tòiseachadh a' cur pròiseas co-chonaltraidh an sàs gach mìos gus dèanamh cinnteach gu bheil conaltradh math ann eadar a' bhuidheann is luchd-obrach tro riochdairean an aonaidh-chiùird.

Sa Ghiblean 2019, chùm sinn a' chiad cho-labhairt againn leis an luchd-obrach air fad leis an amas piseach a thoirt air conaltradh taobh a-staigh na buidhne. Rè na bliadhna, bidh sinn a' cur pròglam leasachaidh an sàs airson nan àrd-mhanaidsearan tro làithean-leasachaidh sònraichte (3) agus taic is comhairle do gach àrd-mhanaidsear fa leth. Tha neach-comhairleachaidh aig a' Cheannard mu thràth gus taic a thoirt dhi agus thèid leudachadh air an t-siostam sin gus a bheil e ann do na h-àrd-mhanaidsearan eile. Bidh sinn cuideachd ag obair ann an com-pàirt ris an Aonadh PCS gus stiùireadh nas fheàrr a dhealbh air mar a chuireas sinn obair chom-pàirteach an sàs.

- Working with staff to develop Bòrd na Gàidhlig's organisational values.
- Initiating the development of a People Strategy to shape, develop and contribute to organisational effectiveness.
- Developing a new performance management system linked to key organisational priorities to encourage high performance.
- Enhancing our employee development programmes with the introduction of a new Learning and Development Policy.
- Working with Skills Development Scotland and Re:markable (previously known as Investors in People Scotland) to develop a Skills for Growth Improvement Plan for managing, developing and supporting our employees.
- Carrying out a staff engagement survey.
- Initiating a training programme to better empower people managers.
- Improving the way we manage absences.
- Starting a monthly consultative process to ensure effective two way communication with staff through a trade union representative.

In April 2019 we held our first all-staff conference with the focus on improving internal communications. During the year, we are implementing a programme of senior management development through focused development days (3) and individual coaching for senior managers. The Ceannard already has a mentor to provide individual support and this system will be expanded to the other senior managers. We will also be working with PCS Union to develop better guidance on how we deliver partnership working.

Còraichean daonna Human Rights

Co-ionannachd, iomadachd is in-ghabhail

Tha Bòrd na Gàidhlig air cur roimhe co-ionannachd chothroman a chur air adhart agus tha poileasaidhean is modhan-obrach aige airson dèanamh cinnteach gun tachair sin. Tha e cuideachd a' gabhail làn-ealla ri a dhleastanasan laghail gus dèanamh cinnteach gun tèid dèiligeadh ris gach neach-obrach ann an dòigh cho-ionann agus cha toir na leanas buaidh air sin: gnè, suidheachadh pòsaidh/a thaobh companas catharra, aois, cinneadh, leatromachd agus cùram leanaibh, taobh gnèitheasach, ciorram, creideamh no na tha neach a' creidsinn, no ath-bhuileachadh gnè agus suidheachadh cosnaidh, uallach cùraim no ballrachd ann an aonadh-ciùird. Bithear a' fastadh dhaoine agus a' buileachadh àrdachadh dreuchd orra a rèir air cho airidh 's a tha iad agus air stèidh fharpaiseach a tha cothromach is fosgailte.

Equality, diversity and inclusiveness

Bòrd na Gàidhlig is committed to equality of opportunity and has policies and procedures in place to ensure this is achieved. It also fully recognises its legal responsibilities to ensure that all staff should be treated equally irrespective of their sex, marital/civil partnership status, age, race, pregnancy and maternity, sexual orientation, disability, religion or belief, or gender reassignment, as well as employment status, caring responsibility or trade union membership. Employment and promotion are on merit on the basis of fair and open competition.

Dleastanas Co-ionannachd na Roinne Poblaiche

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

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

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

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

- Obair a bha a' leantainn gus am poileasaidh co-ionannachd a chur an sàs airson dèanamh cinnteach gun tèid prìomh dhleastanasan is cinn-uidhe a thoirt air adhart agus gun tèid am fighe a-steach do gach

Public Sector Equality Duty

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

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

Progress with Mainstreaming the PSED

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

- Ongoing work with the equality policy to ensure the key requirements and objectives are promoted and integrated into all other

poileasaidh is modh-obrach buntainneach aig a' bhuidhinn

- Bha sinn a' cumail oirnn a' cruinneachadh is a' sgrùdadh fhoirmichean-sgrùdaidh co-ionannachd airson fastadh, luchd-obrach a bhios a' fàgail agus luchd-obrach a th' againn an-dràsta, agus do dhaoine a gheibh maoineachadh bho Bhòrd na Gàidhlig

Tha Bòrd na Gàidhlig air trì builean a stèidheachadh airson na h-ùine 2017-2021. Le builean a h-aon is a trì thathar ag amas air co-ionannachd chothroman a thoirt air adhart, agus tha buil a dhà a' buntainn ris gach taobh de DCRP. Gheibhear tuilleadh fiosrachaidh mu bhith a' dèanamh Dleastanas Co-ionannachd na Roinne Poblaiche na nì àbhaisteach nar n-obair air ar làrach-lìn. www.gaidhlig.scot/bord/corporate/corporate-policies

Aithris air Co-ionannachd Pàighidh

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

Tha sianar fhireannach is trì boireannaich deug air am fastadh aig Bòrd na Gàidhlig an-dràsta. Tha am pàigheadh a gheibh boireannaich gach uair a thìde sa chumantas aig ìre a tha 66.8% den ìre a th' ann sa chumantas airson fireannaich. Fhuaras am figear seo le bhith a' dèanamh coimeas eadar a h-uile neach-obrach aig a' bhuidhinn. Tha a h-uile neach-obrach a tha san aon seòrsa dreuchd no ann an dreuchdan a tha coltach ri chèile a' faighinn pàigheadh a rèir nan aon ìrean pàighidh, ìrean a tha air an stèidheachadh le Riaghaltas na h-Alba.

Tha e na adhbhar moit do Bhòrd na Gàidhlig gu bheil sinn nar Fastaiche a Phàigheas Tuarastal Bith-beò. Tha sin a' ciallachadh gum faigh a h-uile neach-obrach aig Bòrd na Gàidhlig co-dhiù an Tuarastal Bith-beò, ìre pàighidh a tha nas àirde na am bun-thuarastal nàiseanta.

relevant organisational policies and procedures.

- Ongoing collection and review of equalities monitoring forms for recruitment, leavers and current staff, and individuals receiving funding from the Bòrd na Gàidhlig.

Bòrd na Gàidhlig has set three outcomes for the period covering 2017 – 2021. Outcomes one and three focus on advancing equality of opportunity, while outcome two can be said to apply to all aspects of the PSED. Further information on mainstreaming the Public Sector Equality Duty can be found on our website. www.gaidhlig.scot/bord/corporate/corporate-policies

Statement on Equal Pay

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

There are currently six male and 13 female employees of Bòrd na Gàidhlig. The average hourly rate for females is 66.8% of the average hourly rate for males. This figure is a comparison using all staff within the organisation. Staff who undertake the same or similar roles are on the same pay scales, which are set by the Scottish Government.

Bòrd na Gàidhlig is proud to hold Living Wage Employer accreditation. This means everyone employed by Bòrd na Gàidhlig earns at least the Living Wage, which is a rate in excess of the minimum wage.

Fiosrachadh mu Bhuill a' Bhùird

Bha ceathrar fhireannach agus sianar bhoireannach air a' Bhòrd Stiùiridh air 31 Màrt 2019, agus chaidh an cur nan dreuchdan le Riaghaltas na h-Alba.

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

Board Member Information

At 31 March 2019, Bòrd na Gàidhlig has four male and six female Board Members, who are appointed by the Scottish Government.

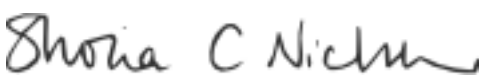
Bòrd na Gàidhlig is working with the succession plan checklist and toolkit issued by the Scottish Government to examine how information relating to Board Members can be better used to promote and meet all aspects of the PSED. Over the next financial year it is intended to formalise this workstream, introducing a policy for any initiatives that are not already addressed through work on mainstreaming.

An Àrainneachd

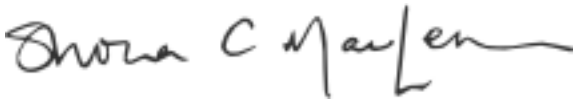
'S e prìomh dhleastanas Bhòrd na Gàidhlig a' Ghàidhlig a chur air adhart, agus tha sinn a' dèanamh ar dìchill ann an co-bhuinn ri Riaghaltas na h-Alba, muinntir na h-Alba agus na buidhnean Gàidhlig gus piseach a thoirt air cor a' chànain. San obair sin tha sinn a' frithealadh air gach ceàrnaidh de dh'Alba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

Environment

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



Shona C NicIllinnein
Oifigear Cunntachail
23 Sultain 2019



Shona C MacLennan
Accountable Officer
23 September 2019

Tha a' Ghàidhlig beò...
Gaelic is alive ...
ann an Coimhearsnachdan
in Communities
anns na h-Ealain
in the Arts
ann am Foghlam
in Education
anns an Dachaigh
in the Home
ann an Ceòl
in Music
ann an Gnìomhachas
in Business
anns na Meadhanan
in the Media
ann an Turasachd
in Tourism
ann an Litreachas
in Literature
... agus tha i a' cur ris an Eaconamaidh
... and contributing to the Economy
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PÀIRT
PART

2

Aithisg Cunntachalachd
Accountability Report

Aithisg air Riaghladh Corporra

Corporate Governance Report

San earrainn seo gheibhear mìneachadh air cruth ar structaran riaghlaidh 's mar a tha iad air an eagrachadh, agus mar a bheir iad taic do mar a choileanas sinn ar n-amasan is cinn-uidhe.

This section gives an explanation of the composition and organisation of our governance structures, and how they support the achievement of our aims and objectives.

Aithisg nan Stiùirichean

Ballrachd a' Bhùird is Làthaireachd 2018/19

Directors' report

Board Membership and Attendance 2018/19

Ball *Member*	Bòrd Board*	A' Chomataidh Sgrùdaidh is Rianachd Chunnartan Audit & Risk Management Committee	A' Chomataidh Ionnsachaidh Learning Committee	Comataidh Cleachdadh na Gàidhlig Gaelic Usage Committee	Comataidh Cor na Buidhne People Committee
Ailean Dòmhnallach[1] *Allan MacDonald*[1]	6/8				
Ailean Caimbeul *Allan Campbell*	10/10	3/4		7/7	
Dòmhnall MacLeòid[3 5] *Donald MacLeod*[3 5]	9/10	2/2	4/4		3/3
Dòmhnall MacSuain[7] *Donald MacSween*[7]	9/10			7/7	
Fiona Dunn[7] *Fiona Dunn*[7]	10/10			4/7	3/3
Jennifer Gilmour[4] *Jennifer Gilmour*[4]	10/10	2/2	3/4		
Johan Nic a' Ghobhainn *Johan Smith*	10/10	4/4			3/3
Joy Dunlop *Joy Dunlop*	10/10		3/4		
Màiri Anna NicUalraig[7] *Mary Ann Kennedy*[7]	9/10			6/7	
Màiri T' NicAonghais[2] *Mary T' MacInnes*[2]	10/10			6/7	
Seumas Whannel[7] *James Whannel*[7]	8/10		4/4		

= Àireamh choinneamhan aig an robh am ball an làthair / Àireamh nan coinneamhan a dh'fhaodadh iad a bhith air frithealadh

* Bidh coinneamhan a' bhùird air an cumail thairis air dà latha, agus tha làthaireachd gach latha air a chunntadh mar làthaireachd air leth

1 = Cathraiche gu 31 Dùbhlachd 2018

2 = Cathraiche eadar-amail bho 1 Faoilleach 2019

3 = ball de Chomataidh Sgrùdaidh is Rianachd Chunnartan bho 05/11/2018

4 = ball de Chomataidh Sgrùdaidh is Rianachd Chunnartan bho 06/11/2018

5 = Ath-fhastadh 4-bliadhna le Riaghaltas na h-Alba bhon Ghiblean 2018

6 = Air cur air bhonn san Lùnastal 2018

7 = Dh'fhàg e/i am Bòrd san Lùnastal 2019

= Number of attendances /Number of meetings possible to attend

* Board meetings are held over two days, each day is counted as a separate attendance

1 = Chair to 31 December 2018

2 = Interim-Chair from 1 January 2019

3 = Audit & Risk Management Committee member to 05/11/2018

4 = Audit & Risk Management Committee member from 06/11/2018

5 = 4-year re-appointment by the Scottish Government from April 2018

6 = Formed in August 2018

7 = Resigned from Board 31 August 2019

Buidhnean-obrach

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

- Pannal nam Planaichean Gàidhlig
- A' Bhuidheann-obrach Riaghlaidh*
- Buidheann-obrach Adhartachadh na Gàidhlig
- Buidheann-obrach nan Ealain Gàidhlig

**Chaidh crioch a chur air a' Bhuidhinn seo as t-samhradh 2018 nuair a chaidh Comataidh Cor na Buidhne a chur air chois.*

Ballrachd a' Bhùird

Gheibhear fiosrachadh air Buill a' Bhùird san Aithris air Riaghladh air duilleag 78-87. Chithear Clàr Chom-pàirtean nam Ball air làrach-lìn Bhòrd na Gàidhlig: www.gaidhlig.scot.

Cìsean nach buin don Sgrùdadh

Cha deach gin a chìsean nach buin don sgrùdadh a phàigheadh am-bliadhna (17/18 – cha deach gin).

Tachartasan Co-cheangailte ri Dàta Pearsanta

Cha robh gin a thachartasan ann co-cheangailte ri dàta pearsanta rè na bliadhna (17/18 – cha robh gin).

Working Groups

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

- Gaelic Plans Panel
- Governance Working Group*
- Promoting Gaelic Working Group
- Gaelic Arts Working Group

** This Group ceased in Summer 2018 when the People Committee was formed.*

Board Composition

Information on Board Members is given in the Governance Statement on page 78 to 87. The Register of Members' Interests can be viewed on the Bòrd na Gàidhlig website: www.gaidhlig.scot.

Non-Audit Fees

No non-audit fees were paid in the year (17/18 – nil).

Personal Data Related Incidents

There were no personal data related incidents during the year (17/18 - nil).

Aithris air Dleastanasan an Oifigeir Chunntachail

Statement of Accountable Officer's responsibilities

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

Ann a bhith ag ullachadh nan cunntasan, feumaidh an t-Oifigear Cunntachail cumail ri riatanasan FReM agus feumaidh iad na leanas a dhèanamh:

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

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

Under Section 8 of the Gaelic Language (Scotland) Act 2005, Bòrd na Gàidhlig is required to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of 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 accounts, the Accountable Officer is required to comply with the requirements of the FReM to:

- Observe the Accounts Direction issued by the Scottish Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis.
- Make judgements and estimates on a reasonable basis.
- State whether applicable accounting standards as set out in the FReM have been followed, and disclose and explain any material departures in the accounts.
- Prepare the accounts on a going concern basis.

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

A' Foillseachadh Fiosrachadh don Luchd-sgrùdaidh

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

Disclosure of Information to the Auditors

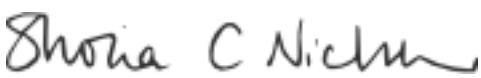
As Accountable Officer, as far as I am aware, there is no relevant audit information of which the Bòrd's auditors are unaware. I have taken all reasonable steps to make myself aware of any relevant audit information and to establish that the Bòrd's auditors are aware of the information.

Dearbhadh an Oifigeir Chunntachail airson na h-Aithisge Bliadhnail agus nan Cunntasan

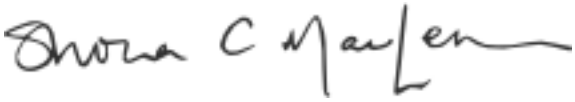
Mar an t-Oifigear Cunntachail, tha mi a' dearbhadh gu bheil an Aithisg Bhliadhnail agus na Cunntasan le chèile, cothromach, gun chlaonadh agus gun gabh iad an tuigsinn. Tha mi cuideachd a' dearbhadh gu bheil na Cunntasan a' sealltainn sealladh fior agus cothromach agus tha mi a' gabhail uallach pearsanta 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.

Accountable Officer confirmation on the Annual Report & Accounts

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 the Accounts present a true and fair view and I take personal responsibility for the Annual Report and Accounts and the judgments required for determining that it is fair, balanced and understandable.



Shona C NicIllinnein
Oifigear Cunntachail
23 Sultain 2019



Shona C MacLennan
Accountable Officer
23 September 2019

Aithris air Riaghladh

Governance statement

Ìre nan Dleastanasan

Mar an t-Oifigear Cunntachail, tha e mar uallach orm siostam buadhach a chumail suas gus rian a chumail air cunnartan agus modhan in-smachd a chur an sàs. Tha an siostam seo a' toirt taic do mar a thèid na poileasaidhean, amasan agus cinn-uidhe a stèidhich Ministearan na h-Alba don bhuidhinn a choileanadh, agus tha e a' cur dìon air maoinean is so-mhaoinean poblach a tha an urra riumsa gu pearsanta.

Nuair a bhios mi a' coileanadh nan dleastanasan pearsanta seo, nì mi cinnteach gun cùm a' bhuidheann ri LIPA. Bidh Ministearan na h-Alba a' foillseachadh an leabhrain seo gus stiùireadh a thoirt do Riaghaltas na h-Alba agus buidhnean buntainneach eile air mar a bu chòir dhaibh clàran ceart a chumail de mhaoinean poblach agus air mar a bu chòir an làimhseachadh. Tha e a' cur an cèill nan riatanasan reachdail, pàrlamaideach agus rianachd buntainneach, agus tha e a' cur cuideam air èifeachdas, buadhachd agus caomhantachd, agus tha e a' moladh deagh mhodhan-obrach agus inbhean àrda a thaobh iomchaidheachd. Chaidh seisean trèanaidh is fiosrachaidh mun leabhran a chumail san Lùnastal 2019 airson an Sgioba Stiùiridh, sgioba an ionmhais agus Buill den Chomataidh Sgrùdaidh is Rianachd Chunnartan.

Frèam Riaghlaidh

Tha e mar uallach air an Oifigear Chunntachail siostam buadhach in-smachd a chumail suas a rèir an Aonta airson Bun-fhrèam eadar Bòrd na Gàidhlig agus Riaghaltas na h-Alba. Ann a bhith a' coileanadh an dleastanais sin, tha an t-Oifigear Cunntachail cunntachail do Bhòrd Stiùiridh Bhòrd na Gàidhlig agus Ministearan na h-Alba.

Tha an t-Aonta airson Bun-fhrèam a' cur an cèill mar a tha àite fior chudromach aig Bòrd Stiùiridh Bhòrd na Gàidhlig ann a bhith a' stiùireadh is a' riaghladh na buidhne. Tha na leanas a' toirt taic don Bhòrd Stiùiridh gus na dleastanasan riaghlaidh aca a choileanadh: Gnàth-riaghailtean, a chaidh ùrachadh agus ris an deach gabhail mu dheireadh ann an 2013; Còd Giùlain a chaidh ùrachadh agus ris an deach gabhail ann an 2014; buidheann de luchd-obrach proifeiseanta aig àrd-ìre a bheir comhairle dhaibh agus trèanadh is pròiseasan leasachaidh freagarrach don Bhòrd Stiùiridh. Chomharraich an Aithisg Eadar-amail leis an luchd-sgrùdaidh bhon taobh a-muigh grunn raointean far a bheil leasachadh nach beag a dhìth gus dèanamh cinnteach

Scope of Responsibility

As Accountable Officer, I have responsibility for maintaining a sound system of risk management and internal control. This system supports the achievement of the organisation's policies, aims and objectives, set by Scottish Ministers, while safeguarding the public funds and assets for which I am personally responsible.

In the discharge of these personal responsibilities, I ensure organisational compliance with the SPFM. This manual is issued by the Scottish Ministers to provide guidance to the Scottish Government and other relevant bodies on the proper handling and reporting of public funds. It sets out the relevant statutory, parliamentary and administrative requirements, emphasises the need for economy, efficiency and effectiveness, and promotes good practice and high standards of propriety. A training and awareness raising session on the manual was held in August 2019 for the Leadership team, finance team and members of the Audit and Risk Management Committee.

Governance Framework

The Accountable Officer has responsibility for maintaining a sound system of internal control in accordance with the Framework Agreement agreed between Bòrd na Gàidhlig and the Scottish Government. In discharging this responsibility, the Accountable Officer is held accountable by Bòrd na Gàidhlig's Board and by Scottish Ministers.

The Framework Agreement sets out the central role of Bòrd na Gàidhlig's Board in the leadership and governance of the organisation. The governance responsibilities of the Board are supported by Standing Orders last revised and adopted in 2013; a Code of Conduct revised and adopted in 2014; a group of professional, senior staff advisors and appropriate Board training and development processes. The Interim Report by the external auditors has highlighted a number of areas which require significant improvement in order to ensure that the system of internal control is fit for purpose. An Improvement Plan

gu bheil an siostam in-smachd againn èifeachdach is iomchaidh. Chaidh Plana Leasachaidh a dhealbh agus thathar ga chur an gnìomh airson dèanamh cinnteach gun tèid gach moladh bhon aithisg sin a chur an sàs. Chaidh grunn dhiubh sin a chomharrachadh mu thràth agus chaidh gnìomhan a dhèanamh airson an cur an sàs. Cuideachd, chaidh Buidheann-stiùiridh Leasachaidh a stèidheachadh gus stiùir a thoirt do agus sgrùdadh a dhèanamh air mar a thèid am Plana a chur an gnìomh agus bidh iad a' toirt aithrisean don CSRC. Tha mi riaraichte gu bheil rianan-obrach agus goireasan freagarrach gan cur gu feum gus dèiligeadh ris na laigsean san t-siostam in-smachd cho luath 's a ghabhas.

Tha am frèam riaghlaidh air a bhith aig Bòrd na Gàidhlig airson na bliadhna a chrìochnaich air 31 Màrt 2019 agus suas chun a' chinn-latha a chaidh an Aithisg Bhliadhnail agus na Cunntasan aontachadh.

Am Bòrd Stiùiridh agus na Comataidhean

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

Bidh an làn Bhòrd Stiùiridh a' coinneachadh gu cunbhalach gus beachdachadh air cùisean a bhuineas ris na cinn-uidhe ro-innleachdail a tha sa Phlana Chorporra a chaidh aontachadh. Bithear a' cur coinneamh air dòigh gach ràith, le coinneamhan a bharrachd nuair a bhios feum orra. Bithear a' foillseachadh chlàran-gnothaich is geàrr-chunntasan aontaichte gu poblach.

Bha coinneamhan mar a leanas aig a' Bhòrd Stiùiridh agus na Comataidhean air feadh na bliadhna:

- Bha deich coinneamhan foirmeil aig an làn Bhòrd Stiùiridh. A thuilleadh air na coinneamhan sin, bha grunn sheiseanan sònraichte ann gus trèanadh a thoirt do Bhuill a' Bhùird agus fiosrachadh a thoirt dhaibh air cùisean co-cheangailte ri poileasaidhean is leasachadh na buidhne.
- Choinnich a' Chomataidh Sgrùdaidh is Rianachd Chunnartan ceithir tursan gus coimhead air cunnartan corporra agus an obair a rinn an Neach In-sgrùdaidh agus an Luchd-sgrùdaidh bhon Taobh A-muigh.

has been developed and is being implemented to ensure that all recommendations from that report are actioned. A number of these had already been identified and action progressed on them. In addition, an Improvement Steering Group has been appointed to monitor and direct the implementation of the Plan and report to the ARMC. I am satisfied that appropriate arrangements and resources are being put in place to address the weaknesses in internal control as quickly as possible.

The governance framework has been in place at Bòrd na Gàidhlig for the year ended 31 March 2019 and up to the date of approval of the Annual Report and Accounts.

The Operation of the Board and Sub-committees

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

The full Board meets regularly to consider items of business in pursuance of its strategic objectives, set out in the approved Corporate Plan. Meetings are scheduled quarterly, with additional meetings convened as required. Agendas and approved minutes are published and placed in the public domain.

The Board and Committees met on the following basis during the year:

- The full Board held ten formal meetings. These meetings were supplemented by a number of business sessions to deliver training to Board Members and to brief members on matters of policy and organisational development.
- The Audit and Risk Management Committee met four times to review corporate risk and the work of Internal and External Auditors.

- Choinnich Comataidh Cleachdadh na Gàidhlig seachd tursan, agus iad a' beachdachadh air ro-innleachdan gus na prìomhachasan a choileanadh a chithear san earrainn, A' Cleachdadh na Gàidhlig, sa Phlana Cànain Nàiseanta Ghàidhlig, agus mar phàirt de sin rinn iad breithneachadh air an adhartas a rinn ùghdarrasan poblach leis na Planaichean Gàidhlig aca agus air freagairtean do cho-chomhairleachaidhean poblach.
- Choinnich a' Chomataidh Ionnsachaidh ceithir tursan, agus iad a' beachdachadh air ro-innleachdan gus na prìomhachasan a choileanadh a chithear san earrainn, Ionnsachadh na Gàidhlig, sa Phlana Cànain Nàiseanta Ghàidhlig, agus mar phàirt de sin thug iad stiùir don obair gus Ro-innleachd nan Tràth-bhliadhnaichean a dhealbh, agus bheachdaich iad air cùisean leithid taic do na h-oidhirpean gus barrachd thidsearan a thrusadh, agus iomairtean a bheir taic do na dleastanasan a th' air ùghdarrasan foghlaim gus taic a thoirt do dh'fhoghlam Gàidhlig agus am foghlam sin a chur air adhart.
- Choinnich Comataidh Cor na Buidhne, comataidh ùr, trì tursan gus thar-sgrùdadh is sgrùdadh a dhèanamh is dearbhachd a thoirt seachad don Bhòrd Stiùiridh a thaobh gach cùis chudromach co-cheangailte ri cor na buidhne is daoine, a' gabhail a-steach, ach chan e na cùisean seo a-mhàin: ro-innleachdan sgiobachd, poileasaidhean is modhan-obrach, feallsanachd is àrainneachd obrach na buidhne agus com-pàirteachasan le aonaidhean-ciùird.

Sa Phlana Leasachaidh, air a bheil iomradh gu h-àrd, tha moladh ann gum bu chòir ath-sgrùdadh a dhèanamh air na structaran seo airson dèanamh cinnteach gu bheil structar riaghlaidh na buidhne cho èifeachdach 's a ghabhas.

An Sgioba Stiùiridh

Bidh an Ceannard a' gabhail ceannas air stiùireadh na buidhne aig àrd-ìre le taic bho Cheann gach roinn obrachaidh. Bidh an Sgioba Stiùiridh a' coinneachadh gu cunbhalach agus tha e an urra riutha dleastanasan reachdail is amasan ro-innleachdail a' Bhùird Stiùiridh a thoirt gu buil. Sa bhliadhna a dh'fhalbh, chaidh aontachadh cur às don dreuchd Ceann Chùisean Conaltraidh is Follaiseachd, seach gun robh duilgheadasan ann le bhith a' trusadh neach-obrach freagarrach, agus gun deigheadh dleastanasan na dreuchd sin a choileanadh ann an grunn dhòighean eile. 'S iad Buill an Sgioba Stiùiridh:

- The Gaelic Usage Committee met seven times, reviewing strategies to achieve the priorities set out in the Using Gaelic section of the NGLP, including reviewing progress by local authorities in their delivery of Gaelic language plans and reviewing responses to public consultations.
- The Learning Committee met four times to review strategies to achieve the priorities set out in the Learning Gaelic section of the NGLP, including overseeing the development of Early Years Strategy, supporting increase of teacher training recruitment, and initiatives to support duty placed on education authorities to promote and support Gaelic education.
- The People Committee met three times to provide oversight, scrutiny and assurance to the Board on all significant people related matters including but not limited to HR strategies, policies & procedures, workplace culture and trade union partnerships.

The Improvement Plan referred to above contains a recommendation that there should be a review of the these structures to ensure that the organisation has the most effective structure for its governance.

Leadership Team

The Ceannard leads the executive management of the organisation with the support of the Head of each operating unit. The Leadership Team meets on a regular basis and is responsible for delivering the statutory functions and strategic aims of the Board. During the year, it was agreed to remove the post of Head of Communication and Promotions due to recruitment issues and deliver those responsibilities through a number of different ways. Membership of the Leadership Team is as follows:

- Shona C NicIllinnein (Ceannard)
- Daibhidh Boag (Stiùiriche Planadh Cànain is Leasachaidhean Coimhearsnachd)
- Mona Wilson (Stiùiriche Foghlam na Gàidhlig) [leig i dhith a dreuchd san Iuchar 2018]
- Alasdair MacFhionghuin (Ceann nan Seirbheisean Corporra)
- Murchadh Moireasdan (Manaidsear Conaltraidh is Thachartasan) [leig e dheth a dhreuchd san Dùbhlachd 2018]
- Ailig Greumach (Ceann Roinn an Ionmhais) [bhon Ghiblean 2019]

Às dèidh ath-sgrùdadh air raon-ùghdarrais na buidhne a chaidh a dhèanamh as t-samhradh, thèid ath-sgrùdadh a dhèanamh air structar an Sgioba Stiùiridh. Mus tachair sin, agus gus dèiligeadh ri bacaidhean a chaidh a chomharrachadh, tha an Sgioba Stiùiridh air tòiseachadh ag obair air pròg̀ram leasachaidh gus piseach a thoirt air co-obrachadh agus cur ris na sgilean stiùiridh aca airson dèanamh cinnteach gum bi stiùireadh èifeachdach ann aig ire obrach sa bhuidhinn. Chaidh a chomharrachadh gun robh seo a dhìth san sgrùdadh a rinn a' bhuidheann, Creideas nar Cosnaichean, agus chaidh a dhearbhadh a-rithist gun robh e a dhìth san sgrùdadh air Stiùireadh is Riaghladh.

Measadh air Cunnartan

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 san leabhran na prionnsapalan coitcheann airson ro-innleachd shoirbheachail a chur an sàs gus rian a chumail air cunnartan.

Bidh Bòrd na Gàidhlig a' cumail clàr-chunnartan ro-innleachdail sa bheil cunnartan taobh a-staigh is taobh a-muigh na buidhne air an clàradh agus sa bheilear a' comharrachadh nan gnìomhan lasachaidh a tha dhìth gus buaidh nan cunnartan a lùghdachadh agus gus an cunnart a th' ann gun tachair iad a lùghdachadh. Tha gach cunnart fa leth an urra ri neach sònraichte a nì cinnteach gun tèid na gnìomhan lasachaidh a chur an gnìomh.

Sa chlàr-chunnartan ro-innleachdail airson 2018/19, thathar a' measadh mar a dh'fhaodadh cunnartan a bhith ann a thaobh chùisean ionmhasail, obrach, poilitigeach agus cliù na buidhne ma thachras na nithean a leanas agus tha e a' cur an cèill gum feumar:

- Shona C MacLennan (Ceannard)
- David Boag (Director of Language Planning & Community Developments)
- Mona Wilson (Director of Gaelic Education) [resigned July 2018]
- Alasdair MacKinnon (Head of Corporate Services)
- Murdo Morrison (Communications & Events Manager) [resigned december 2018]
- Alex Graham (Head of Finance) [from April 2019]

Following on from the review of the organisation's remit that took place over the summer, the structure of the Leadership Team will be reviewed. In advance of that, and to address identified limitations, the Leadership Team had commenced a programme of development to improve collaborative working and develop increased leadership skills so as to ensure effective leadership at operational level. This requirement was identified in the Investors in People review and reinforced by the Leadership and Governance audit.

Risk assessment

All bodies to which the SPFM is directly applicable must operate a risk management strategy in accordance with relevant guidance issued by the Scottish Ministers. The general principles for a successful risk management strategy are set out in the manual.

Bòrd na Gàidhlig maintains a strategic risk register which records internal and external risks and identifies the mitigating actions required to reduce the threat of these risks occurring and their impact. Each individual risk is allocated an owner who ensures that any mitigating action is carried out.

The strategic risk register for 2018/19 monitors the potential of financial, operational, political and reputational risks and highlights the need to;

- Gum feumar a h-uile riatanas laghail is riaghlaidh a choileanadh agus gum feumar dèanamh cinnteach gu bheil riaghladh èifeachdach ann
- Gum feumar sùil a chumail air a' mhì-chinnt a tha a' leantainn ann an saoghal poilitigeach na h-Alba, na RA agus na h-Eòrpa agus air a buaidh a th' aig sin air na co-dhùnaidhean a nì sinn airson na h-ùine fada
- Cultar fosgailte is soilleir a bhith ann
- Feallsanachd is àrainneachd obrach thaiceil is bhrosnachail a stèidheachadh agus a chumail suas agus deagh dhàimh a bhith againn ri ar luchd-obrach
- A bhith ullaichte airson na thachras nuair a thig crìoch air a' chasg air àrdachaidhean pàighidh san roinn phoblaich agus a bhith ullaichte airson na buaidh a bheir sin air mar as urrainn do bhuidhnean poblach eile prìomhachasan cudromach sa PhCNG a choileanadh
- Dèiligeadh ri suidheachaidhean far nach eil seirbheisean foghlaim Gàidhlig ann mar a bhiodh daoine a' sùileachadh
- Dìon a bhith ann an aghaidh slaicean air Bòrd na Gàidhlig sna meadhanan
- Aire dhaoine a tharraing gu cùisean Gàidhlig air feadh nam partaidhean poilitigeach uile agus gach roinn den Riaghaltas
- Pròiseasan a chur air dòigh gus dèiligeadh ri suidheachaidhean nuair nach coilean na prìomh bhuidhnean Gàidhlig a gheibh prìomh-mhaoineachadh na pròiseactan aca mar a bu chòir

- Meet all legislative and regulatory requirements and ensure effective governance
- Monitor the continuing uncertainty in the Scottish, UK and European political landscape and its impacts on long-term decision making
- Operate a culture of openness and transparency
- Develop and maintain a positive working culture and maintain harmonious employee relations
- Prepare for the effect of ending the public sector pay cap on the ability of other public bodies to deliver key strategic NGLP priorities
- Address situations where Gaelic education provision is not as expected
- Defend against adverse media coverage of Bòrd na Gàidhlig
- Build awareness of Gaelic issues across all political parties and across all government departments
- Put processes in place to defend against ineffective delivery of projects by main-funded Gaelic organisations

Frèam Chunnartan is Smachd

Tha siostam chunnartan is smachd Bhòrd na Gàidhlig stèidhichte air pròiseas leantainneach a tha air a dhealbh gus na cunnartan as motha a chomharrachadh a dh'fhaodadh bacadh a chur air a' bhuidhinn bho bhith a' coileanadh a chuid phoileasaidhean, amasan is cheann-uidhe. Leis an t-siostam, bithear a' dèanamh measadh air nàdar is meud nan cunnartan sin agus a' dèiligeadh riutha gu h-èifeachdach, gu buadhach agus gu caomhantach.

Tha am pròiseas seo a' dol a rèir stiùireadh bho Mhinistearan na h-Alba a fhuaras ann an Leabhran Ionmhas Poblach na h-Alba agus tha am pròiseas air a bhith ga chur an sàs airson na bliadhna a chrìochnaich air 31 Màrt 2019 agus suas chun a' chinn-latha a chaidh an Aithisg Bhliadhnail agus na Cunntasan aontachadh.

Risk and control framework

Bòrd na Gàidhlig's risk and control mechanism is based on an ongoing process designed to identify the principal risks to achieving the organisation's policies, aims and objectives. It seeks to evaluate the nature and extent of those risks and to manage them efficiently, effectively and economically.

The process accords with guidance from the Scottish Ministers provided in the SPFM and has been in place for the year ended 31 March 2019 and up to the date of the approval of the Annual Report and Accounts.

Tha mi air a bhith a' sìor sgrùdadh nan comasan a th' aig Bòrd na Gàidhlig gus dèiligeadh ri cunnartan air feadh na bliadhna. Mar phàirt den sgrùdadh airson 2018/19, rinn an luchd-sgrùdaidh bhon taobh a-muigh sgrùdadh air Riaghladh is Stiùireadh. An lùib sin chaidh a chomharrachadh gun robh tuilleadh pisich a dhìth air mar a thèid measadh a dhèanamh air cunnartan agus thathar ag obair air sin sa bhliadhna seo. Bidh an Sgioba Stiùiridh a' coinneachadh gach mìos gus measadh a dhèanamh air agus dèiligeadh ris na cunnartan a chaidh a chomharrachadh sna clàran-chunnartan ro-innleachdail agus obrach. Tha a' Chomataidh Sgrùdaidh is Rianachd Chunnartan, le Cathraiche a tha nam Ball Neo-dhreuchdail Neo-eisimeileach den Bhòrd Stiùiridh, air stiùir a ghabhail air an obair gus dèanamh cinnteach gu bheil ro-innleachd iomchaidh ga cur an sàs gus rian a chumail air cunnartan.

Tha Bòrd na Gàidhlig air cur roimhe, san fharsaingeachd, a bhith a' toirt leasachadh is piseach air cùisean gu cunbhalach, agus e a' cruthachadh shiostaman mar thoradh air sgrùdaidhean buntainneach sam bith a nithear no deagh mhodhan-obrach a thèid a chomharrachadh san raon seo.

Rianachd Chunnartan

Bidh a' Chomataidh Sgrùdaidh is Rianachd Chunnartan agus an Sgioba Stiùiridh a' stiùireadh na h-obrach gus pròiseasan rianachd chunnartan a chur an sàs air feadh na buidhne. Rè na bliadhna a dh'fhalbh rinn a' Chomataidh Sgrùdaidh is Rianachd Chunnartan na leanas:

- chuir iad aonta ri ro-innleachd ùr airson rianachd chunnartan
- chuir iad aonta ri fòrmat ùr airson clàran-chunnartan
- rinn iad breithneachadh air na modhan-obrach a th' ann an-dràsta an coimeas ris na thathar a' moladh san Leabhran ùr airson Chomataidhean Sgrùdaidh is Dearbhachd aig Riaghaltas na h-Alba
- bheachdaich iad air cho ullaichte 's a tha Bòrd na Gàidhlig airson nuair a dh'fhàgas an RA an t-Aonadh Eòrpach
- rinn iad fèin-mheasadh air èifeachdas na Comataidh Sgrùdaidh is Rianachd Chunnartan
- bhruidhinn iad air dreachd de Fhrèam-obrach Dearbhachd a bha stèidhichte air an stiùireadh as ùire bho Roinn Ionmhais na Banrigh air frèamaichean-obrach dearbhachd san roinn phoblaich

I have continually reviewed Bòrd na Gàidhlig's capacity to manage risks during the course of the year. As part of the 2018/19 audit, external audit has carried out a Governance and Leadership review. This has identified the need for further improvement in assessing risk and this is being actioned in the current year. The Leadership Team meets monthly to assess and manage the risks identified in the strategic and operational risk registers. The Audit and Risk Management Committee, chaired by an independent non-executive board member, has taken a lead role in ensuring the risk management strategy functioned adequately.

More generally, Bòrd na Gàidhlig is committed to a process of continuous development and improvement, creating systems in response to any relevant reviews and emerging best practice in this area.

Risk Management

The Audit and Risk Management Committee and Leadership Team lead on embedding risk management processes throughout the organisation. During the year the Audit and Risk Management Committee:

- Approved a new risk strategy
- Approved a new format for risk registers
- Reviewed current practice against the recommendations in the Scottish Government's new Audit and Assurance Committee Handbook
- Considered the preparedness of Bòrd na Gàidhlig for EU Withdrawal
- Carried out a self-assessment of the functionality of the Audit and Risk Management Committee
- Discussed a draft Assurance Framework based on the most recent guidance from HM Treasury on assurance frameworks in the public sector

- chuir iad aonta ri Poileasaidh ùr airson Foill
- chuir iad aonta ri Bun-riaghailtean ùra airson na Comataidh
- chuir iad aonta ri slatan-tomhais airson cùmhnant airson seirbheis in-sgrùdaidh bhon Ògmhios 2019

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. Chaidh an siostam airson rianachd chunnartan a chur an sàs taobh a-staigh na buidhne a rèir nan stiùiridhean a fhuaras bho Mhinistearan na h-Alba ann an LIPA agus chaidh a chur an sàs air feadh na bliadhna ionmhais, agus suas chun a' chinn-latha air an d' fhuair an Aithisg Bhliadhnail aonta. Tha e na amas leis an t-siostam cuideachadh le bhith a' coileanadh phoileasaidhean, amasan agus cinn-uidhe na buidhne agus measadh a dhèanamh air nàdar agus meud nan cunnartan, agus chaidh an siostam a dhealbh gus rian a chumail orra gu h-èifeachdach, gu buadhach is gu caomhantach.

Rinneadh sgrùdadh nas fharsainge airson na bliadhna ionmhais 2018/19 agus mar phàirt de sin rinneadh sgrùdadh mionaideach air stiùireadh is riaghladh na buidhne agus an lùib sin chaidh a chomharrachadh gun robh raointean cudromach ann far an robh leasachadh a dhìth sa bhad. Ghabh an luchd-stiùiridh ris an Aithisg Eadar-amail agus am Plana Leasachaidh a chaidh ullachadh mar thoradh air sin, agus tha e mar phrìomhachas an siostam in-smachd a neartachadh. Mar phàirt de sin nithear ath-sgrùdadh air modhan-riaghlaidh agus thèid cur ri comasan na buidhne agus ris nas urrainn don bhuidheann a choileanadh tro dhiofar dhòighean.

In-sgrùdadh

Tha an obair in-sgrùdaidh na pàirt riatanach den sgrùdadh a nithear air na siostaman in-smachd aig Bòrd na Gàidhlig. B' e Ailig Greumach, CA, a bha a' toirt seirbheis in-sgrùdaidh do Bhòrd na Gàidhlig suas gu 31 Màrt 2019, agus e na neach-obrach don bhuidhinn. Thar na bliadhna rinn an Neach In-sgrùdaidh aithris don Chomataidh Sgrùdaidh is Rianachd Chunnartan air na sgrùdaidhean neo-eisimeileach aige air:

- **Siostaman Ionmhasail** (clàr-pàighidh; cosgaisean siubhail is bith-beò)

- Endorsed a new Fraud Policy
- Approved updated Committee Terms of Reference
- Approved the specification for the tender of internal audit service from June 2019.

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. The risk management process within the organisation has followed guidance from the Scottish Ministers provided in the SPFM and has been in place throughout the financial year, and up to the date of approval of the annual report. It seeks to assist in the achievement of the organisation's policies, aims and objectives to evaluate the nature and extent of those risks and to manage them efficiently, effectively and economically.

The application of the full wider scope of audit for financial year 2018/19 identified through in-depth audit of leadership and governance that there were significant areas requiring immediate development. The ensuing Interim Report and Improvement Plan have been accepted by management and priority is being given to strengthening the system of internal control. This includes a review of the governance arrangements and increasing the organisation's capability and capacity through a variety of measures.

Internal Audit

The internal audit function is an integral element of scrutiny of Bòrd na Gàidhlig's internal control systems. Bòrd na Gàidhlig's internal audit service up to 31 March 2019 was provided internally by Alex Graham, CA. Over the course of the year the Internal Auditor has reported to the Audit and Risk Committee on his independent reviews of:

- **Financial Systems** (payroll; travel expenses & subsistence)

- **Tabhartasan is Stiùireadh Chùmhnantan** (tabhartasan do bhuidhnean Gàidhlig; seirbheisean fo chùmhnant agus solarachadh san fharsaingeachd; Planaichean Gàidhlig nam buidhnean poblach (a' gabhail a-steach tabhartasan GhLAIF)]
- **Rianachd Coileanaidh is Rianachd Fiosrachaidh** [irean-coileanaidh na buidhne – ag aithris air coileanadh/planadh gnothachais; buidhnean air an taobh a-muigh (PBG) - rianachd coileanaidh; rianachd coileanaidh don luchd-obrach; rianachd is tèarainteachd fiosrachaidh (a' gabhail a-steach planaichean airson rianachd chlàran)]
- **Riaghladh Corporra** (rianachd chunnartan; ùghdarras air a thiomnadh, a' cumail ri poileasaidhean)

'S e am beachd airson 2018/2019 gu bheil "An Neach In-sgrùdaidh den bheachd, a rèir na h-obrach a rinn e air feadh 2018/19, gu bheil frèam smachd freagarrach aig Bòrd na Gàidhlig sna siostaman air an do rinneadh sgrùdadh." Cuideachd, rinn an luchd-sgrùdaidh bhon taobh a-muigh molaidhean ris an deach ealla a ghabhail agus chaidh gnìomhan a chur an sàs mar as iomchaidh.

Chaidh an cùmhnant airson seirbheis in-sgrùdaidh eadar 2019-2022 a bhuileachadh air companaidh de luchd-cunntais ùghdarraichte stèidhichte ann an Glaschu, Wylie & Bisset LLP.

Modhan-obrach airson Strì eadar Com-pàirtean

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

Bidh Buill a' clàradh strì sam bith a dh'fhaodadh a bhith eadar nithean sa bheil com-pàirt aca aig toiseach gach coinneamh den Bhòrd Stiùiridh agus fàgaidh iad a' choinneamh airson cùis sam bith sa bheil com-pàirt aca. Thèid na com-pàirtean seo a chlàradh sna geàrr-chunntasan. Mar a chaidh a ràdh gu h-àrd, mhol am Plana Leasachaidh diofar raointean airson gnìomhan leasachaidh. B' e aon mholadh, dèiligeadh ri suidheachaidhean far nach eilear air a chomharrachadh gum faodadh strì eadar

- **Grants and Contract Management** [grants to Gaelic organisations; contracted services and general procurement; public bodies' Gaelic Language Plans (including GLAIF grants)]
- **Performance Management and Information Management** [organisational performance – performance reporting/business planning; external organisations (PBGs) - performance management; employee performance management; information security and management (including records management plans)]
- **Corporate Governance** (risk management; delegated authorities, policies compliance)

The opinion for year 2018/19 is that "on the basis of work undertaken during the year 2018/19, the Internal Auditor therefore considers that Bòrd na Gàidhlig has a satisfactory control framework in the systems reviewed." In addition, recommendations made by external audit have been taken on board and actions taken where appropriate.

The internal audit service for 2019-2022 has been awarded to Glasgow based practice of chartered accountants, Wylie & Bisset LLP.

Conflict of Interest Procedures

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

Members record any potential conflicts of interest at the start of every Board meeting and absent themselves from discussions on any matters in which they have an interest. These declarations are recorded in the minutes of the meeting. As described above, the Improvement Plan proposes a number of areas for action. One recommendation is to address where indirect conflicts of interest may have not been

com-pàirtean neo-dhìreach a bhith ann, agus bheirear tuilleadh trèanaidh seachad gus dèanamh cinnteach nach bi e cho buailteach gun tachair sin a-rithist.

Co-dhùnadh

Tha e an urra ris an Oifigear Chunntachail sgrùdadh a dhèanamh air èifeachd an t-siostaim in-smachd. Bidh am fiosrachadh a leanas ga cuideachadh le seo:

- Teisteanas dearbhachd, le liosta-dhearbhaidh in-smachd mar thaic dha, a tha a' dearbhadh gu bheil na modhan-smachd ag obair gu math agus, mas iomchaidh, bheirear iomradh air duilgheadasan sam bith
- Obair an Neach In-sgrùdaidh, a bheir aithisgean gu cunbhalach do Chomataidh Sgrùdaidh is Rianachd Chunnartan a' Bhùird Stiùiridh (nan cois sin tha am beachd neo-eisimeileach is cothromach air cho iomchaidh is buadhach 's a tha siostaman in-smachd Bhòrd na Gàidhlig agus molaidhean airson leasachaidh)
- Beachdan a thug an Luchd-sgrùdaidh bhon Taobh A-muigh seachad san litir stiùiridh aca agus aithisgean eile
- Am plana sgrùdaidh bliadhnail airson 2018/19 aig an Luchd-sgrùdaidh bhon Taobh A-muigh a chomharraich grunn chunnartan agus mar thoradh air sin chaidh sgrùdadh nas fharsainge a dhèanamh.
- An aithisg bhliadhnail a gheibh i bho Chathraiche na Comataidh Sgrùdaidh is Rianachd Chunnartan, le fiosrachadh mu obair na Comataidh air feadh na bliadhna
- Ath-sgrùdaidhean ràitheil bhon Chomataidh Sgrùdaidh is Rianachd Chunnartan air clàran-chunnartan na buidhne agus obair an Neach In-sgrùdaidh agus iad a' measadh dè cho èifeachdach agus a tha modhan gus rian a chumail air cunnartan
- An àrd luchd-stiùiridh aig a' bhuidhinn, ris a bheil e an urra, mar Sgioba Stiùiridh na buidhne, frèam in-smachd a dhealbh agus a chumail suas agus bheir iad seachad dearbhadh air èifeachd nan siostaman aig coinneamhan den Sgioba Stiùiridh

recognised and further training will be provided to minimise the risk of this arising again.

Conclusion

The Accountable Officer is responsible for reviewing the effectiveness of the system of internal control. Her review is informed by:

- A certificate of assurance, supported by an internal control checklist, that the controls are working well and, if applicable, stating areas of concern
- The work of the internal auditor, who submits regular reports to the Board's Audit & Risk Management Committee (this includes an independent and objective opinion on the adequacy and effectiveness of Bòrd na Gàidhlig's systems of internal control together with recommendations for improvement)
- Comments made by External Audit in their management letter and other reports
- The annual audit plan for 2018/19 by External Audit which identified a number of risks leading to the application of the full wider scope audit.
- The annual report provided to her by the Chair of the Audit & Risk Management Committee, detailing the work of that committee during the year
- Periodic reviews by the Audit & Risk Management Committee of the organisation's risk registers and the work of internal audit in assessing effectiveness of risk management arrangements
- The executive managers within the organisation who, as the Leadership Team, have responsibility for the development and maintenance of the internal control framework and who provide assurance on systems within Leadership Team meetings.

San aithisg eadar-amail bhon luchd-sgrùdaidh bhon taobh a-muigh chaidh raointean a chomharrachadh far an robh leasachadh a dhìth air cùisean stiùiridh is riaghlaidh. Nam measg bha:

- barrachd fosgarrachd is soilleireachd anns gach taobh de dh'obair na buidhne
- àrd-amasan na buidhne air an cur an cèill ann an dòigh nas soilleire
- a' toirt piseach air sgilean is comasan stiùiridh tro phròg̀ram trèanaidh agus leasachaidh do Bhuill a' Bhùird agus na h-àrd-mhanaidsearan
- a' dèiligeadh ri cunnartan ionmhasail ris nach gabh gabhail thar ùine
- a' cur ris nas urrainn don Sgioba Stiùiridh a choileanadh

Chaidh Plana Leasachaidh ullachadh airson na buidhne air fad, a gheibhear aig www.gaidhlig.scot, gus dèiligeadh ris na cùisean seo cho luath 's a ghabhas. Tha mi riaraichte gu bheilear a' cur ghnìomhan freagarrach an sàs a-nis gus dèiligeadh ri uireasbhaidhean san t-siostam smachd agus gus an siostam sin a neartachadh is a leasachadh agus gus stiùir a thoirt don bhuidhinn fhad 's a tha na h-atharraichean riatanach seo gan dèanamh.

The external audit interim report highlighted areas for development in our leadership and governance. These included:

- increasing openness and transparency in all aspects of the organisation
- strengthening clarity in communication of the organisation's vision
- improving leadership skills and competencies through a programme of training and development for Board members and senior managers
- addressing unsustainable financial risks
- increasing the capacity of the Leadership Team

The organisation-wide Improvement Plan, available at www.gaidhlig.scot, has been put in place to address these issues as quickly as possible. I am satisfied that appropriate actions are now being taken to resolve, strengthen and enhance the controls environment and lead the organisation through a period of necessary change.

PÀIRT
PART

2

Aithisg Cunntachalachd

Accountability Report

Aithisg air Tuarastalan is Luch-obrach

Remuneration and Staff Report

San earrainn seo gheibhear fiosrachadh air tuarastalan is peinseanan Buill a' Bhùird is an Sgioba Stiùiridh, Fios air Pàigheadh Cothromach agus aithisg air luchd-obrach.

This section contains details of the remuneration and pension interests of Board Members, the Leadership Team, fair pay disclosure and a report on our staffing.

Aithisg air Tuarastalan

Remuneration report

Neo-sgrùdaichte

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".

Unaudited

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

Buill a' bhùird *Board Member*	***Sgrùdaichte*** *Audited*	
	Tuarastalan Remuneration	
	2018/19 £'000	2017/18 £'000
Ailean Dòmhnallach – Cathraiche (leig e dheth a dhreuchd san Dùbhlachd 2018) **Allan MacDonald** – Chair (resigned December 2018)	5 - 10	10 - 15
Màiri T NicAonghais – Ball Bùird eadar Màrt – Dùbhlachd 2018 agus Cathraiche eadar-amail bho 1 Faoilleach 2019 **Mary T MacInnes** – Board Member March – December 2018 and Interim Chair from 1 January 2019	5 - 10	5 - 10
Dòmhnall MacLeòid **Donald MacLeod**	5 - 10	5 - 10
Seumas M Whannel **James M Whannel**	5 - 10	5 - 10
Johan Nic a' Ghobhainn **Johan Smith**	5 - 10	5 - 10
Dòmhnall MacSuain **Donald MacSween**	5 - 10	5 - 10
Joy Dunlop **Joy Dunlop**	5 - 10	5 - 10
Fiona Dunn **Fiona Dunn**	5 - 10	5 - 10
Jennifer Gilmour **Jennifer Gilmour**	5 - 10	5 - 10
Màiri Anna NicUalraig **Mary Ann Kennedy**	5 - 10	5 - 10
Ailean Caimbeul **Allan Campbell**	5 - 10	5 - 10
	75 - 80	**75 - 80**

Tuarastal a' Chathraiche

Remuneration of Cathraiche

	Tuarastal Salary		
	2018/19	2017/18	
	£'000	£'000	
Ailean Dòmhnallach Giblean – Dùbhlachd 2018	5 - 10	10 - 15	Allan MacDonald April – December 2018
Màiri T NicAonghais Faoilleach – Màrt 2019	0 - 5	-	Mary T MacInnes January – March 2019

Cha robh gin a bhuannachdan neo-ionmhasail sa bhliadhna seo (2018 - cha robh gin).

Thèid tuarastalan Buill is Cathraiche a' Bhùird aontachadh le Ministearan na h-Alba agus tha iad air an stèidheachadh a rèir "Poileasaidh Pàighidh na Roinne Poblaiche airson Àrd-dhreuchdan" (faicibh www.scotland.gov.uk/publications airson tuilleadh fiosrachaidh).

There were no benefits-in-kind during the year (2018 -Nil).

The remuneration of Board Members and the Cathraiche are approved by Scottish Ministers and is determined according to the "Public Sector Pay Policy for Senior Appointments" (see www.scotland.gov.uk/publications for further detail).

Tuarastalan a' Cheannaird is an Sgioba Stiùiridh

Remuneration of Ceannard and Leadership Team

Ball den Sgioba Stiùiridh *Leadership Team Member*	Tuarastal Salary	Sochairean Peinnsein Pension Benefits	Iomlan Total	Tuarastal Salary	Sochairean Peinnsein Pension Benefits	Iomlan Total
	2018/19	2018/19	2018/19	2017/18	2017/18	2017/18
	£'000	£'000	£'000	£'000	£'000	£'000
Shona C NicIllinnein – Ceannard **Shona C MacLennan** – Ceannard	75 - 80	16	90 – 95	70 - 75	31	100 - 105
Daibhidh Boag – Stiùiriche Planadh Cànain is Leasachaidhean Coimhearsnachd **David Boag** – Director of Language Planning & Community Developments	70 - 75	15	80 - 85	65 - 70	26	90 - 95
Mona Wilson – Stiùiriche Foghlam na Gàidhlig (leig i dhith a dreuchd san Iuchar 2018) **Mona Wilson** – Director of Gaelic Education (resigned July 2018)	20 - 25 (FYE 60 - 65)	2	20 - 25	60 - 65	20	80 - 85
Alasdair MacFhionghuin – Ceann nan Seirbheisean Corporra **Alasdair MacKinnon** – Head of Corporate Services	55 - 60	17	65 - 70	55 - 60	22	75 - 80
Murchadh Moireasdan – Manaidsear Conaltraidh is Thachartasan (leig e dheth a dhreuchd san Dùbhlachd 2018) **Murdo Morrison** – Communications & Events Manager (resigned December 2018)	25 - 30 (FYE 35 - 40)	6	35 - 40	20 - 25 (FYE 35 - 40)	1	20 - 25

Cha robh sochairean neo-airgeadach ann tron bhliadhna. (2018 - Cha robh gin).

There were no benefits-in-kind during the year (2018 -Nil).

A' Foillseachadh Fios air Pàigheadh Cothromach

Tha aig buidhnean a tha a' dèanamh aithris ri coimeas a dhèanamh eadar an neach-obrach aig a bheil an tuarastal as motha sa bhuidhinn agus tuarastal cuibheasach luchd-obrach na buidhne agus fiosrachadh mu sin fhoillseachadh.

B' e bann tuarastail an neach-obrach (an Ceannard) a fhuair am pàigheadh as àirde aig Bòrd na Gàidhlig air a' bhliadhna seo £75,000 - £80,000 (17/18 £70,000 - £75,000). Bha seo 2.3 uiread (17/18 2.3) 's a bha tuarastal cuibheasach an luchd-obrach, a bha aig £33,094 (17/18 - £32,130).

Rè na bliadhna cha d'fhuair duine den luchd-obrach (cha d'fhuair duine ann an 17/18 nas motha) tuarastal a bha nas motha na fhuair an Ceannard. Bha tuarastalan aig daoine eadar £22,589 to £76,383 (17/18 £20,436 - £67,660).

Cha robh Suimeannan Pàighte airson Fàgail, suimeannan pàighte airson daoine a phàigheadh dheth no suimeannan dìolaidh eile ann rè na bliadhna.

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

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

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

Chan eil còraichean peinnsein idir aig Buill a' Bhùird. Chithear làn-chòraichean peinnsein an Sgioba Stiùiridh gu h-iosal.

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 the year was £75k - £80k (17/18: £70k - £75k). This was 2.3 times (17/18: 2.3) the median remuneration of the workforce, which was £33,094 (17/18: £32,130).

During the year nil employees (17/18: nil) received remuneration in excess of the Ceannard. Remuneration ranged from £22,589 to £76,383 (17/18: £20,436 - £67,660).

There were no Exit Packages, redundancy packages or other compensation payments during the year.

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 11 to the financial statements).

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

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

Ball den Sgioba Stiùiridh *Leadership Team Member*	Luach nam Peinnseanan air 31.03.19 agus Caob Airgid Cocheangailte Accrued Pension as at 31.03.19 and Related Lump Sum	An dearbh mheudachadh sa Pheinnsean agus Caob Airgid Cocheangailte A gheibhear aig Aois a' Pheinnsein Real Increase in Pension and Related Lump Sum at Pension Age	CETV air 31.03.19 CETV at 31.03.19	CETV air 31.03.18 CETV at 31.03.18	Dearbh mheudachadh sa CETV Real Increase in CETV
	Bannan de Bandings of £5,000	Bannan de Bandings of £2,500	£'000	£'000	£'000
Shona C NicIllinnein - Ceannard **Shona C MacLennan** - Ceannard (CEO)	0 - 5	0 - 2.5	57	35	16
Daibhidh Boag - Stiùiriche Planadh Cànain is Leasachaidhean Coimhearsnachd **David Boag** - Director of Language Planning & Community Developments	10 - 15	0 - 2.5	125	105	15
Mona Wilson – Stiùiriche Foghlam na Gàidhlig (leig i dhith a dreuchd san Iuchar 2018) **Mona Wilson** – Director of Gaelic Education (resigned July 2018)	0 - 5	0 - 2.5	0	27	-
Alasdair MacFhionghuin - Ceann nan Seirbheisean Corporra **Alasdair MacKinnon** - Head of Corporate Services	5 - 10	0 - 2.5	125	105	17
Murchadh Moireasdan – Manaidsear Conaltraidh is Thachartasan (leig e dheth a dhreuchd san Dùbhlachd 2018) **Murdo Morrison** – Communications & Events Manager (resigned December 2018)	5 - 10	5 - 7.5	89	7	82

Sochairean Cluaineis

Airson buill a ghabh com-pàirt san sgeama pheinnsein ron 1 Giblean 2009, bidh sochairean gan gleidheadh aig an ìre, aon ochdadamh pàirt den tuarastal air am faighear peinnsean airson gach bliadhna de dh'obair, suas gu 40 bliadhna aig a' char as fhaide, còmhla ri caob airgid luach trì uiread a' pheinnsein airson na h-ùine a rinn iad seirbheis gu 31 Màrt 2009. Airson greisean seirbheis às dèidh sin, tha còir aca air sochairean air an aon stèidh ri buill ùra.

Airson buill a ghabh com-pàirt san sgeama pheinnsein air no às dèidh 1 Giblean 2009, bidh sochairean gan gleidheadh aig an ìre, aon seasgadamh pàirt den tuarastal air am faighear peinnsean airson gach bliadhna de dh'obair suas gu 31 Màrt 2015. Chan fhaigh iad caob airgid aig deireadh chùisean gun dad a dhèanamh, ge-tà, faodaidh iad pàirt den pheinnsean bhliadhnail aca a chleachdadh airson gum bi caob airgid aca nuair a leigeas iad dhiubh an dreuchd.

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

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.

Retirement Benefits

Members joining the pension scheme before 1 April 2009 accrued benefits at the rate of 1/80 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 1/60 of pensionable salary for each year of service until 31 March 2015. There is not an automatic lump sum however there is an entitlement to commute part of their annual pension for a lump sum on retirement.

From 1 April 2015 the scheme became a career average revalued earnings scheme, with benefits accruing at 1/49 of pensionable service for each year of service from this date. There is not an automatic lump sum however there is an entitlement to commute part of their annual pension for a lump sum on retirement.

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.

Dearbh Mheudachadh sa CETV

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

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.

Dìon Eadar-amail – A' Bhreith aig McCloud

Tha Sgeama Peinnsein Comhairle na Gàidhealtachd fhathast a' measadh buaidh na breith aig McCloud a thaobh atharraichean air sochairean ann an 2015. Chan eil na sochairean agus CETVan co-cheangailte riutha a chaidh a shealltainn a' ceadachadh atharraichean sam bith a dh'fhaodadh a bhith ann san àm ri teachd ri linn na breith seo.

Transitional Protection - McCloud Judgement

The Highland Council Pension Scheme is still assessing the impact of the McCloud judgement in relation to changes to benefits in 2015. The benefits and related CETVs disclosed do not allow for any potential future adjustments that may arise from this judgement.

Aithisg air Luchd-obrach Staff report

Cosgaisean Luchd-obrach Sgrùdaichte *Audited Staff Costs*

	Luchd-obrach le Cùmhnant Stèidhichte Permanently Employed staff		
	2018/19	2017/18	
	£	£	
Pàigheadh is Tuarastalan	676,170	811,397	Wages and salaries
Cosgaisean shochairean sòisealta	83,549	81,889	Social security costs
Cosgaisean Peinnsein	263,626	283,791	Pension costs
Cosgaisean eile – suimeannan airson chosgaisean air an gabh cìsean a phàigheadh	1,346	972	Other – taxable expense allowances
Cosgaisean iomlan clàr-pàighidh an luchd-obrach	1,024,691	1,178,049	Total of staff payroll costs
	Buill a' Bhùird Board Members		
Tuarastalan	78,102	77,939	Fees
Cosgaisean shochairean sòisealta	770	899	Social Security Costs
Cosgaisean eile – suimeannan airson chosgaisean air an gabh cìsean a phàigheadh	1,459	1,159	Other – taxable expense allowances
Cosgaisean iomlan clàr-pàighidh Buill a' Bhùird	80,331	79,997	Total of Board Member payroll costs
	Cosgaisean Fo-fhastaidh Secondment Costs		
Cosgaisean airson luchd-obrach air am fo-fhastadh le Bòrd na Gàidhlig	58,450	8,179	Costs of staff seconded into Bord na Gàidhlig
	Cùmhnantan Sealach Short term contracts		
Luchd-obrach air am fastadh le cùmhnantan sealach	12,687	7,959	Staff employed on short-term contracts
Cosgaisean iomlan clàr-pàighidh an Luchd-obrach is Buill a' Bhùird	**1,176,159**	**1,274,184**	**Total of Staff and Board Member Payroll Costs**

Neo-sgrùdaichte

Unaudited

Nota air Gnè *Gender Note*	Fireannaich Males	Boireannaich Females	Fireannaich Males	Boireannaich Females
	31 Màrt 2019 31 March 2019	31 Màrt 2019 31 March 2019	31 Màrt 2018 31 March 2018	31 Màrt 2018 31 March 2018
Buill a' Bhùird Board Members	4	6	5	6
Sgioba Stiùiridh* Leadership Team*	2	1	1	2
Luchd-obrach Employees	4	12	5	13

** Ball den luchd-obrach aig ire àrd-neach-obrach san t-seirbheis chatharra no co-ionann ri sin. Tha àireamhan luchd-obrach a' gabhail a-steach luchd-obrach pàirt-thìde is sealach.*

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

Luchd-obrach Dheth Tìnn

Bha daoine dheth tinn sa bhliadhna gu 31 Màrt 2019 airson 218 làithean (17/18 – 241 latha), sin 4.4% (17/18 – 4.3%) de na làithean a dh'fhaodadh daoine a bhith ag obair. Tha sin coltach ri gach neach-obrach a bhith dheth tinn 10 làithean gu cuibheasach thar na bliadhna (17/18 – 10 làithean). Chaidh 44% 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.

Sickness Absence

Sickness absence during the year to 31 March 2019 was 218 days (17/18 – 241 days), representing 4.4% (17/18 – 4.3%) of the total number of working days. This equates to an average number of days sickness per member of staff of 10 days (17/18 –10 days). 44% of the total number of sickness absences recorded were attributed to long-term absence. Long-term absence is defined as a period of absence of 4 weeks and more.

Ùine airson Dleastanasan nan Aonaidhean-ciùird

Chaidh Riaghailtean nan Aonaidhean-ciùird (Riatanasan gus Fiosrachadh mu Ùine airson Dleastanasan nan Aonaidhean-ciùird Fhoillseachadh) 2017 a chur an gnìomh air 1 Giblean 2017, agus fo na riaghailtean sin feumaidh buidhnean poblach fiosrachadh mun ùine airson dleastanasan nan aonaidhean-ciùird fhoillseachadh nuair a nì neach-obrach sam bith a tha nan riochdaire airson aonadh-ciùird feum den ùine sin.

Ann an 2018-19, bha dithis oifigearan aonaidh air am fastadh aig Bòrd na Gàidhlig. Còmhla, chuir iad seachad nas lugha na 4.7% den ùine obrach aca mar ùine airson dleastanasan nan aonaidhean-ciùird. B' e an ceudad de luach nan tuarastalan a chaidh a chosg air ùine airson dleastanasan nan aonaidhean-ciùird 0.3%. Bha an ùine iomlan a chaidh a chur seachad air gnìomhan co-cheangailte ri aonaidhean-ciùird mar 81.1% de na h-uairean pàighte gu lèir a chaidh a chur seachad mar ùine airson dleastanasan eile.

Trade union facility time

The Trade Union (Facility Time Publication Requirements) Regulations 2017 came into force on 1 April 2017 and require public bodies to publish the facility time used by any staff members who are trade union representatives.

During 2018/19, there were two relevant union officials employed at Bòrd na Gàidhlig. Cumulatively they spent less than 4.7% of their working hours on facility time. The percentage of pay bill spent on facility time was 0.3%. Total time spent on paid trade union activities was 81.1% of total paid facility time hours.

PÀIRT PART 2

Aithisg Cunntachalachd

Accountability Report

Aithisg Cunntachalachd

Accountability Report

Fiosrachadh do Riaghaltas na h-Alba

Tiodhlacan agus Tabhartasan air Adhbharan Carthannais

Phàigh Bòrd na Gàidhlig £377 airson Thiodhlacan agus Thabhartasan air Adhbharan Carthannais sa bhliadhna seo (17/18 – £45).

Call is Suimeannan Sònraichte

Cha robh call no suimeannan sònraichte ann rè na bliadhna (17/18 – cha robh gin).

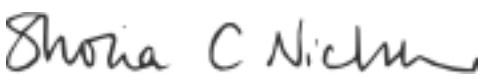
Disclosures to the Scottish Government

Gifts and Charitable Donations

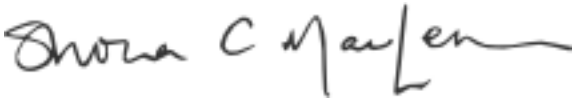
Bòrd na Gàidhlig paid £377 of Gifts and Charitable Donations in the year (17/18 – £45).

Losses and Special Payments

There were no losses or special payments in the year (17/18 - nil).



Shona C NicIllinnein
Oifigear Cunntachail
23 Sultain 2019



Shona C MacLennan
Accountable Officer
23 September 2019

PÀIRT
PART

2

Aithisg Cunntachalachd

Accountability Report

Aithisg an Luchd-sgrùdaidh Neo-eisimeilich

Independent Auditor's Report

Aithisg an Luchd-sgrùdaidh Neo-eisimeilich do Bhuill Bhòrd na Gàidhlig, Àrd-neach-sgrùdaidh na h-Alba agus Pàrlamaid na h-Alba

Independent auditor's report to the members of Bòrd na Gàidhlig, the Auditor General for Scotland and the Scottish Parliament

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

Beachd air na h-aithrisean ionmhasail

Tha sinn air sgrùdadh a dhèanamh air na h-aithrisean ionmhasail ann an aithisg bhliadhnail is cunntasan Bhòrd na Gàidhlig airson na bliadhna a chrìochnaich air 31 Màrt 2019 fo Achd na Gàidhlig (Alba) 2005. Sna h-aithrisean ionmhasail tha Aithris air Caiteachas Lom Iomlan, Aithris air an t-Suidheachadh Ionmhasail, Aithris air Sruthan Airgid, Aithris air Atharraichean ann an Earrainnean Luchd-pàighidh Chìsean agus notaichean airson nan aithrisean ionmhasail, a' gabhail a-steach geàrr-iomradh air na prìomh phoileasaidhean cunntasachd. Tha am frèam airson aithrisean ionmhasail a chaidh a chur an sàs ann a bhith ag ullachadh nan aithrisean seo freagarrach a thaobh an lagha agus Inbhean Eadar-nàiseanta airson Aithrisean Ionmhasail (IFRSs) ris an do ghabh an t-Aonadh Eòrpach, agus mar a chaidh sin a chur an cèill agus atharrachadh ann an Leabhran an Riaghaltais airson Aithisgean Ionmhasail 2018/19 (FReM 2018/19).

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

- a' toirt sealladh fior is cothromach de shuidheachadh na buidhne air 31 Màrt 2019 agus de chaiteachas lom na buidhne airson na bliadhna a chrìochnaich an uair sin agus sin a rèir Achd na Gàidhlig (Alba) 2005 agus stiùiridhean bho Mhinistearan na h-Alba fon Achd;
- air an ullachadh gu ceart a rèir IFRSs mar a chaidh aontachadh leis an Aonadh Eòrpach, agus mar a chaidh a chur an cèill agus atharrachadh ann an FReM 2018/19; agus
- air an ullachadh a rèir riatanasan Achd na Gàidhlig (Alba) 2005 agus stiùiridhean co-cheangailte ri sin bho Mhinistearan na h-Alba.

Bun-stèidh ar Beachd

Tha sinn air sgrùdadh a dhèanamh a rèir laghan iomchaidh agus Inbhean Sgrùdaidh Eadar-nàiseanta (RA) (ISAs (RA)), mar a dh'fheumas sinn fo Chòd nan Cleachdaidhean Sgrùdaidh ris an do chuir Àrd-neach-sgrùdaidh na h-Alba aonta. Tha tuilleadh mìneachaidh air ar dleastanasan fo na h-inbhean sin san earrainn den aithisg againn le fios air dleastanasan an luchd-sgrùdaidh ann a bhith a' sgrùdadh nan aithrisean ionmhasail. Chaidh ar fastadh leis an Àrd-neach-sgrùdaidh air 31 Cèitean 2016. 'S e trì bliadhna an ùine gun bheàrn a mhaireas an dreuchd againn. Tha sinn neo-eisimeileach gun cheangal ris a' bhuidhinn seo a rèir nan riatanasan beusail a bhuineas ris na sgrùdaidhean a nì sinn air aithrisean ionmhasail san RA, a' gabhail a-steach Inbhe Bheusail Comhairle nan Aithisgean Ionmhasail, agus

Report on the audit of the financial statements

Opinion on financial statements

We have audited the financial statements in the annual report and accounts of Bòrd na Gàidhlig for the year ended 31 March 2019 under the Gaelic Language (Scotland) Act 2005. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2018/19 Government Financial Reporting Manual (the 2018/19 FReM).

In our opinion the accompanying financial statements:

- Give a true and fair view in accordance with the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2019 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 2018/19 FReM; and
- Have been prepared in accordance with the requirements of the Gaelic Language (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers.

Basis for opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Auditor General for Scotland. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We were appointed by the Auditor General on 31 May 2016. The period of total uninterrupted appointment is three years. We are independent of the body in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and

tha sinn air ar dleastanasan beusail a choileanadh a rèir nan riatanasan sin. Cha deach seirbheisean nach buin don sgrùdadh, a tha toirmisgte fon Inbhe Bheusail, a thoirt seachad don bhuidhinn. Tha sinn den bheachd gun d' fhuair sinn fianais sgrùdaidh gu leòr agus freagarrach gus taic a thoirt don bheachd a ghabh sinn.

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

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

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

Cunnartan a thaobh mhì-aithrisean susbainteach

Rinn sinn aithris ann an Aithisg Sgrùdaidh Bhliadhnail fa leth, a gheibhear air làrach-lìn Sgrùdadh na h-Alba, air na cunnartan as motha a chomharraich sinn a thaobh mhì-aithrisean susbainteach air an deach measadh a dhèanamh agus air na co-dhùnaidhean againn mun deidhinn.

Dleastanasan an Oifigeir Chunntachail airson nan aithrisean ionmhasail

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

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

we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern basis of accounting

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

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

Risks of material misstatement

We have reported in a separate Annual Audit Report, which is available from the Audit Scotland website, the most significant assessed risks of material misstatement that we identified and our conclusions thereon.

Responsibilities of the Accountable Officer for the financial statements

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

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

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

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

Tha an cunnart a th' ann nach toirear an aire do mhì-aithris shusbainteach a dh'èireas bho fhoill nas motha na tha e airson mì-aithris a dh'èireas bho mhearachd, oir le foill dh'fhaodadh gum bi cealg-chòrdadh ann, fiosrachadh air fhàgail a-mach a dh'aona-ghnothach, claon-aithrisean, no gun lorg neach dòigh na modhan in-smachd a sheachnadh. Tha mar as urrainn don sgrùdadh aire a thoirt do dh'fhoill agus nithean neo-chunbhalach eile an crochadh air nithean leithid cho sgileil 's a tha an neach a tha ga dèanamh, cho bitheanta agus cho mòr 's a tha an fhoill, an uiread cealg-chòrdaidh a th' ann, cho mòr 's a tha na suimeannan fa leth a tha mar phàirt den fhoill, agus cho àrd 's a tha na daoine a tha an sàs ann ann an structar stiùiridh na buidhne. Mar sin, bidh sinn a' dealbh agus a' cur an sàs modhan-sgrùdaidh gus dèiligeadh ris na cunnartan a chaidh a mheasadh a thaobh mar a dh'fhaodadh mì-aithris shusbainteach a bhith ann ri linn foill.

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

Fiosrachadh eile san aithisg bhliadhnail agus sna cunntasan

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

Auditor's responsibilities for the audit of the financial statements

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

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved. We therefore design and perform audit procedures which respond to the assessed risks of material misstatement due to fraud.

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

Other information in the annual report and accounts

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

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

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

Beachd air cunbhalachd

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

Dleastanasan airson cunbhalachd

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

Aithris air riatanasan eile

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

Nar beachd-ne, chaidh am pàirt den Aithisg air Tuarastalan is Luchd-obrach a bhios ga sgrùdadh ullachadh gu ceart a rèir Achd na Gàidhlig (Alba) 2005 agus stiùiridhean a dh'fhoillsich Ministearan na h-Alba fon Achd.

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

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

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

Report on regularity of expenditure and income

Opinion on regularity

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

Responsibilities for regularity

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

Report on other requirements

Opinions on matters prescribed by the Auditor General for Scotland

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

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

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

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

Cùisean air am feum sinn aithris a dhèanamh mura tachair iad

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

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

Chan eil dad againn ri aithris mu na cùisean seo.

Co-dhùnaidhean a thaobh ar dleastanasan airson sgrùdadh nas fharsainge

A thuilleadh air ar dleastanasan co-cheangailte ris an aithisg bhliadhnail agus na cunntasan, chithear ar co-dhùnaidhean a thaobh ar dleastanasan airson sgrùdadh nas fharsainge, a tha air am mìneachadh ann an Còd nan Cleachdaidhean Sgrùdaidh, san Aithisg Sgrùdaidh Bhliadhnail againn.

A' dèanamh feum den aithisg againn

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

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

Matters on which we are required to report by exception

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

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

We have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to our responsibilities for the annual report and accounts, our conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in our Annual Audit Report.

Use of our report

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Pat Kenny, CPFA,
(airson agus às leth Deloitte LLP)

110 Sràid na Banrigh
Glaschu
G1 3BX
23 Sultain 2019

Pat Kenny, CPFA,
(for and on behalf of Deloitte LLP)

110 Queen Street
Glasgow
G1 3BX
23 September 2019

PÀIRT
PART

3 Aithrisean Ionmhasail Financial Statements

Tha sinn a' faighinn maoineachadh bho Bhòrd na Gàidhlig agus buidhnean eile. Cha b' urrainn dhuinn an obair againn a dhèanamh às aonais na taic bho Bhòrd na Gàidhlig.

Leis an tabhartas a gheibh sinn, is urrainn dhuinn clasaichean Gàidhlig a lìbhrigeadh.

Suirbhidh do luchd-ùidhe 2019

Stakeholder Survey 2019

We receive funding from Bòrd na Gàidhlig and other groups. We couldn't do our work without the support from Bòrd na Gàidhlig.

The grant we receive enables us to deliver Gaelic classes.

Aithris air Caiteachas Lom Iomlan

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2019

Statement of Comprehensive Net Expenditure

For the Year Ended 31 March 2019

	Nota Note	2019 £	2018 £	
Teachd-a-steach Obrachaidh Eile	4	134,045	174,500	Other Operating Income
Teachd-a-steach Obrachaidh Iomlan	**-**	**134,045**	**174,500**	**Total Operating Income**
Cosgaisean Luchd-obrach	5	(1,220,354)	(1,272,053)	Staff Costs
Caiteachas Obrachaidh Eile	6	(4,246,315)	(4,207,179)	Other Operational Expenditure
Caiteachas Obrachaidh Iomlan	**-**	**(5,466,669)**	**(5,479,232)**	**Total Operating Expenditure**
Caiteachas Obrachaidh Lom	-	(5,332,624)	(5,304,732)	Net Operating Expenditure
Teachd-a-steach Ionmhasail	11	90,000	82,000	Finance Income
Cosgaisean Ionmhasail	11	(112,000)	(122,000)	Finance Expense
Caiteachas Lom airson na Bliadhna ro Mhaoineachadh bho Riaghaltas na h-Alba	**-**	**(5,354,624)**	**(5,344,732)**	**Net Expenditure for the Year before Scottish Government Funding**
(Buannachd) / Call a rèir Clèireach-urrais ann am Fèicheanasan an Sgeama Pheinnsein	11	305,000	(894,000)	Actuarial (Gain) / Loss on Pension Liabilities
Caiteachas Lom Iomlan airson na Bliadhna	**-**	**(5,049,624)**	**(6,238,732)**	**Comprehensive Net Expenditure for the year**

Tha na poileasaidhean cunntasachd is notaichean air duilleagan 114 gu 136 mar phàirt de na cunntasan seo.

Chithear mìneachadh nas mionaidiche air cosgaisean luchd-obrach san Aithisg air Tuarastalan is Luchd-obrach air duilleag 88.

The accounting policies and notes on pages 114 to 136 form an integral part of these accounts.

A breakdown of staff costs is provided within the Remuneration and Staff Report on page 88.

Aithris air an t-Suidheachadh Ionmhasail

Statement of Financial Position

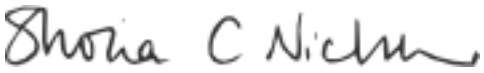
Mar a bha e air 31 Màrt 2019

As at 31 March 2019

	Nota Note	2019 £	2018 £	
So-mhaoinean Neo-làithreach				**Non-current assets**
Seilbh, uidheam is acfhainn	7	-	-	Property, plant and equipment
So-mhaoinean neo-làithreach iomlan		**-**	**-**	***Total non-current assets***
So-mhaoinean làithreach				**Current Assets**
Malairt is nithean eile a gheibhear	8	102,043	57,487	Trade and other receivables
Airgead in nithean co-ionann	9	95,647	76,998	Cash and cash equivalents
So-mhaoinean làithreach iomlan		**197,690**	**134,485**	***Total current assets***
So-mhaoinean iomlan		**197,690**	**134,485**	**Total Assets**
Fèicheanasan Làithreach				**Current Liabilities**
Malairt is nithean eile a phàighear	10	98,231	31,402	Trade and other payables
Fèicheanasan Làithreach Iomlan		**98,231**	**31,402**	***Total current liabilities***
Thoir fèicheanasan làithreach air falbh bho sho-mhaoinean iomlan		**99,459**	**103,083**	**Total assets less current liabilities**
Non-current Liabilities				**Non-current Liabilities**
Net Pension Fund Liability	11	(1,258,000)	(756,000)	Net Pension Fund Liability
Total non-current liabilities		**(1,258,000)**	**(756,000)**	***Total non-current liabilities***
Thoir fèicheanasan làithreach air falbh bho sho-mhaoinean iomlan		**(1,158,541)**	**(652,917)**	**Total Assets less Current liabilities**
Cuibhreann an Luchd-pàighidh Chìsean & Cùl-stòran Eile				**Taxpayers' equity & Other Reserves**
Maoin Choitcheann		99,459	103,083	General Fund
Cùl-stòr nam Peinnseanan		(1,258,000)	(756,000)	Pension Reserve
Cuibhreann iomlan an luchd-pàighidh chìsean		**(1,158,541)**	**(652,917)**	**Total taxpayers' equity**

Chaidh na h-aithrisean ionmhasail seo aontachadh leis a' Bhòrd air 23 Sultain 2019 agus thug an t-Oifigear Cunntachail aonta seachad air an aon latha airson am foillseachadh.

Chuireadh làmh ri seo às leth Bhòrd na Gàidhlig le



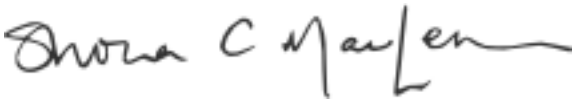
Shona C NicIllinnein
An t-Oifigear Cunntachail

23 Sultain 2019

Tha na poileasaidhean cunntasachd is notaichean air duilleagan 114 gu 136 mar phàirt de na cunntasan seo.

The Bòrd approved these financial statements on 23 September 2019 and the Accountable Officer authorised them for issue on the same date.

Signed on behalf of Bòrd na Gàidhlig



Shona C MacLennan
Accountable Officer

23 September 2019

The accounting policies and notes on pages 114 to 136 form part of these accounts.

Aithris air Sruthan Airgid

Statement of Cash Flows

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2019

For the Year Ended 31 March 2019

	Nota Note	2019 £	2018 £	
Sruthan airgid bho ghnìomhan obrachaidh				**Cash flows from operating activities**
Cosgais Obrachaidh Lom		(5,354,624)	(5,344,732)	**Net Operating Cost**
Atharraichean airson nithean nach eil na airgead cruaidh				*Adjustments for non-cash items*
(Meudachadh)/Lùghdachadh sna Nithean a Gheibhear		(44,556)	9,822	(Increase)/Decrease in Receivables
(Lùghdachadh)/Meudachadh sna Nithean a Phàighear		66,829	117	Increase in Payables
Cosgaisean Seirbheis Làithreach thar dhearbh shuimeannan pàighte do pheinnseanan	11	175,000	131,000	Current Service Costs over actual pension contributions
Peinnsean - Cosgaisean Ionmhais Lom	11	22,000	40,000	Pension - Net Finance Costs
Meudachadh/(lùghdachadh) lom		**(5,135,351)**	**(5,163,793)**	**Net increase/(decrease)**
Sruthan airgid bho ghnìomhachd maoineachaidh				**Cash flows from investing activities**
Maoineachadh bho Riaghaltas na h-Alba airson na bliadhna	3	5,154,000	5,154,000	The Scottish Government funding for year
Maoineachadh airgid bho Riaghaltas na h-Alba		**5,154,000**	**5,154,000**	**The Scottish Government cash funding for year**
Meudachadh/(lùghdachadh) lom ann an airgead is suimeannan co-ionann ri airgead		**18,649**	**(9,793)**	**Net increase/(decrease) in cash and cash equivalents**
Airgead is suimeannan co-ionann aig toiseach na bliadhna	9	76,998	86,791	Cash and cash equivalents at start of year
Airgead is suimeannan co-ionann aig deireadh na bliadhna	9	95,647	76,998	Cash and cash equivalents at end of year
Atharrachadh lom ann an cothromachaidhean airson airgid is suimeannan co-ionann ri airgead		18,649	(9,793)	Net change in cash and cash equivalent balances

Tha na poileasaidhean cunntasachd is notaichean air duilleagan 114 gu 136 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 114 to 136 form an integral part of these accounts.

Aithris air Atharraichean ann an Earrainnean Luchd-pàighidh Chìsean

Statement of Changes in Taxpayers' Equity

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2019

For the Year Ended 31 March 2019

	Nota Note	Cùl-stòr Coitcheann General Fund £	Cùl-stòr Maoin nam Peinseanan Pension Reserve £	Iomlan Total £	
Cothromachadh air 1 Giblean 2018		**103,083**	**(756,000)**	**(652,917)**	**Balance at 1 April 2018**
Caiteachas Lom an Sgeama Pheinnsein					Net Pension Scheme Expenditure
Gluasad gu fèicheanasan peinnsein	11	175,000	(175,000)	-	Transfer to pension liabilities
Peinnseanan - Cosgaisean Ionmhais Lom	11	22,000	(22,000)	-	Pensions - Net Finance Costs
Ath-thomhas air uallaichean a thaobh shochairean cluaineis	11	-	(305,000)	(305,000)	Remeasurements of retirement benefit obligations
Easbhaidh obrachaidh		(5,354,624)	-	(5,354,624)	Operating deficit
Teachd-a-steach is cosgais aithnichte iomlan airson 2018-19		**(5,054,541)**	**(1,258,000)**	**(6,312,541)**	**Total recognised income and expense for 2018-19**
Maoineachadh bho Riaghaltas na h-Alba	3	5,154,000	-	5,154,000	Funding from Scottish Government
Cothromachadh air 31 Màrt 2019		**99,459**	**(1,258,000)**	**(1,158,541)**	**Balance at 31 March 2019**

Aithris air Atharraichean ann an Earrainnean Luchd-pàighidh Chìsean

Statement of Changes in Taxpayers' Equity

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2018

For the Year Ended 31 March 2018

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

Tha na poileasaidhean cunntasachd is notaichean air duilleagan 114 gu 136 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 114 to 136 form an integral part of these accounts.

Notaichean airson nan Cunntasan

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2019

1. Fiosrachadh Coitcheann

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

Air a stèidheachadh fo Achd na Gàidhlig (Alba) 2005 (An Achd) 's e Bòrd na Gàidhlig a' phrìomh bhuidheann ann an Alba le uallach gus leasachaidhean Gàidhlig a chur air adhart agus gus comhairle a thoirt do Mhinistearan na h-Alba mu chùisean Gàidhlig. Fo chumhachan na h-Achd, thathar ag iarraidh air Bòrd na Gàidhlig a dhleastanasan a thoirt gu buil le sùil gus inbhe na Gàidhlig a dhèanamh tèarainte mar chànan oifigeil ann an Alba a tha a' faighinn spèis a tha co-ionann ris an spèis a th' ann don Bheurla.

2. Poileasaidhean Cunntasachd

Tha na cunntasan air an ullachadh a rèir Stiùireadh nan Cunntasan a dh'fhoillsich Ministearan na h-Alba do Bhòrd na Gàidhlig. Fo Stiùireadh nan Cunntasan sin feumar cumail ri Leabhran Aithrisean Ionmhasail Roinn-Ionmhais na Banrigh 2018-19 (FReM). Tha na poileasaidhean cunntasachd san leabhran a' cumail ri Poileasaidhean Cunntasachd Coitcheann mar a tha iad air an cur an cèill ann an Inbhean Eadar-nàiseanta airson Aithrisean Ionmhasail (IFRS) ris an do dh'aontaich an t-Aonadh Eòrpach agus ann an Achd nan Companaidhean 2006, chun na h-ìre agus gu bheil sin ciallach is iomchaidh ann an co-theacsa na Roinne Poblaich. Tha mìneachadh air na poileasaidhean cunntasachd a chuireadh an sàs gu h-iosal. 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

Thathar ag ullachadh nan cunntasan a rèir modh na cosgais eachdraidheil.

Notes to the Accounts

For the Year Ended 31 March 2019

1. General Information

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

Established under the Gaelic Language (Scotland) Act 2005 (the Act) Bòrd na Gàidhlig is the principal public body in Scotland responsible for promoting Gaelic development and providing advice to the Scottish Ministers on Gaelic issues. Under the terms of the Act, Bòrd na Gàidhlig is required to exercise its functions with a view to securing the status of Gaelic as an official language of Scotland commanding equal respect to the English language.

2. Accounting Policies

The accounts are prepared in accordance with the Accounts Direction issued to Bòrd na Gàidhlig by the Scottish Ministers. This Accounts Direction requires compliance with HM Treasury's 2018/19 FReM. The accounting policies ontained 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.

So-mhaoinean neo-làithreach

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

Chaidh gach so-mhaoin neo-làithreach a tha ga làn-chleachdadh a luachadh a rèir a cosgais eachdraidheil. Cha bhithear a' comharrachadh ach so-mhaoinean a tha cosg £1,000 no barrachd mar chalpa agus thèid dèiligeadh ri nithean le cosgais a tha nas lugha na sin mar chaiteachas teachd-a-steach.

(2) Call Luach

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

Thèid sgrùdadh a dhèanamh air so-mhaoinean gus faicinn a bheil ìsleachadh sam bith san luach aca.

Seòrsa So-mhaoin	Beatha nan So-mhaoin
Uidheamachd na h-Oifis	4 Bliadhna
Uidheam & Àirneis	4 Bliadhna
Uidheamachd Coimpiutaireachd	3 Bliadhna

Cùl-stòran

'S e a th' anns a' Chùl-stòr Choitcheann an còrr a thig bho chaiteachas thar theachd-a-steach a dh'èireas bho ghnìomhan a tha air am maoineachadh leis an Tabhartas gus Cuideachadh.

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.

Buidheann a tha a' Cumail a' Dol

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

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. 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.

Assets are reviewed for any indicators of impairment.

Asset Category	Asset Lives
Office Equipment	4 years
Fixtures & fittings	4 years
Computer Equipment	3 years

Reserves

The General Fund represents the excess of income over expenditure on Grant-in-Aid funded activities.

Cash and Cash Equivalents

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

Going Concern

The Bòrd is cognisant of its reliance on the Scottish Government Ministers' continued financial support. The Bòrd has no reason to believe that the department's future sponsorship and future Ministerial approval will not be forthcoming or will only provide a reduced support to Bòrd na Gàidhlig.

Gheibhear fiosrachadh mun t-suidheachadh a thaobh buidheann a tha a' cumail a' dol sa bhliadhna seo air Duilleag 33. Mar sin, chaidh a mheasadh gun robh e iomchaidh na h-aithrisean ionmhasail seo ullachadh leis an tuigse gun cùm a' bhuidheann a' dol.

Cìs Luach-leasaichte

Nochdar VAT nach fhaighear air ais san Aithris air Caiteachas Lom Iomlan mar chosgais san ùine san robh a' chosgais. Chan eil Bòrd na Gàidhlig clàraichte airson VAT agus mar sin, chan fhaigh sinn VAT a phàigh sinn air ais.

Tabhartas gus Cuideachadh bhon Riaghaltas

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

A' Comharrachadh Teachd-a-steach

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

Tha na tabhartasan teachd-a-steach a fhuaras bho Riaghaltas na h-Alba, ach a-mhàin an Tabhartas gus Cuideachadh, agus feadhainn bho bhuidhnean eile air an cur ris an Aithris air Caiteachas Lom Iomlan airson na bliadhna dom buin iad.

A' Comharrachadh Chosgaisean

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

Peinnseanan

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

Airson an sgeama pheinnsein air a bheil aithris ann an nota 11, thathar a' comharrachadh an eadar-dhealachaidh eadar luach cothromach nan so-mhaoinean agus luach làithreach nan uallaichean airson sochairean suidhichte mar sho-mhaoin no fèicheanas san aithris air an t-suidheachadh ionmhasail. Bidh clèireach-urrais ag obrachadh a-mach dè na h-uallaichean a th' ann a thaobh shochairean suidhichte le bhith a' cleachdadh a' mhodh far an dèanar ro-thomhas air na h-aonadan creideis.

Information about the going concern position in the current year is provided at Page 33. Given the above it has accordingly been considered appropriate to adopt a going concern basis for the preparation of these financial statements.

Value Added Tax

Irrecoverable VAT is charged in the Statement of Comprehensive Net Expenditure in the period in which it has been incurred. Bòrd na Gàidhlig is not VAT-registered and therefore unable to recover VAT imposed.

Government Grant-in-Aid

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

Income Recognition

Income represents the total value of income received.

Income grants received from the Scottish Government, except Grant-in-Aid, and that received from other organisations are credited to the Statement of Comprehensive Net Expenditure in the year to which they relate,

Expense Recognition

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

Pensions

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

For this pension scheme reported in note 11, the difference between the fair value of the assets and the present value of the defined benefit obligation is recognised as a liability in the statement of financial position. The defined benefit obligation is actuarially calculated using the projected unit credit method.

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

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 staff costs in the year.

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

A credit representing the expected return on the assets of the retirement benefits scheme during the year is included within finance income. This is based on the market value of the assets of the scheme at the start of the year.

Thèid cosgais cuideachd a chomharrachadh taobh a-staigh teachd-a-steach ionmhasail, agus sin a' sealltainn a' mheudachaidh ris a bheilear an dùil ann am fèicheanasan sgeama nan sochairean cluaineis rè na bliadhna. Tha seo ag èirigh bho mar a tha bliadhna nas lugha ann gus am feumar fèicheanasan an sgeama a phàigheadh.

A charge is also made 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.

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

Actuarial gains and losses are recognised immediately in the Statement of Comprehensive Net Expenditure.

Buidhnean Co-cheangailte

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

Related Parties

Bòrd na Gàidhlig is a non-departmental public body sponsored by the Scottish Government Learning Directorate. The Directorate is not regarded as a related party. During the year no Bòrd Members have undertaken any material transactions with Bòrd na Gàidhlig. Note 12 to these accounts gives details of payments and approvals £1,000 and greater made during the financial year between Bòrd na Gàidhlig and organisations where Board Members have a connection.

Ionnsramaidean Ionmhasail

Tha so-mhaoinean agus fèicheanasan ionmhasail air an comharrachadh a rèir IFRS 9 Ionnsramaidean Ionmhasail a chaidh fhoillseachadh air 24 Iuchar 2014, agus a dh'fheumar a chur an gnìomh airson bliadhnaichean a thòisicheas air no às dèidh 1 Faoilleach 2018.

Financial Instruments

Financial assets and financial liabilities are recognised in accordance with IFRS 9 Financial Instruments issued on 24 July 2014 and effective for periods beginning on or after 1 January 2018.

So-mhaoinean agus fèicheanasan ionmhasail

Tha so-mhaoinean is fèicheanasan ionmhasail air an seòrsachadh a rèir 's dè dìreach a chaidh aontachadh anns a' chùmhnant.

Financial assets and liabilities

Financial assets and liabilities are classified according to the substance of the contractual arrangements entered into.

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

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

Air ceann-latha na duilleige cothromachaidh tha so-mhaoinean is fèicheanasan ionmhasail air an comharrachadh a rèir an luach às dèidh chosgaisean a dh'èireas bho ìsleachadh luach.

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

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

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

A' Gabhail Inbhean Ùra is Ùraichte Os Làimh agus Atharraichean

Air a' cheann-latha air an d' fhuair na h-aithrisean ionmhasail seo aonta, bha na h-Inbhean agus Mìneachaidhean a leanas air am foillseachadh le IASB ach cha robh iad rin coileanadh fhathast agus cha deach an cur an sàs:

At the balance sheet date financial assets and liabilities are held at amortised cost.

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

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

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

Adoption of New and Revised Standards and Amendments

At the date of these financial statements, the following Standards and Interpretations were in issue by the IASB but are not yet effective and have not been applied:

Inbhe Standard	Atharrachadh air Fhoillseachadh Change Published	A' Bhuaidh air a' Bhuidhinn Impact on Organisation
IFRS 14, Cunntasan le Suimeannan air an Cur Dheth ri Linn Riaghladair IFRS 14, Regulatory Deferral Accounts	Chan eilear ga chur an sàs an-dràsta Currently not applicable	Cha bhuin e rinn Not applicable
IFRS 16, Aontaidhean-màil IFRS 16, Leases	Ri choileanadh airson nam bliadhnaichean a' tòiseachadh air no às dèidh 1 Faoilleach 2019, ach cha deach a ghabhail os làimh le FReM fhathast. Mar sin, chan fhaodar a ghabhail os làimh tràth. Application required for accounting periods beginning on or after 1 January 2019, but not yet adopted by the FReM. Early adoption is therefore not permitted.	'S e a' bhuaidh as motha a bhios ann, a' bhuaidh a bheir e air an aonta airson seirbheisean co-roinnte eadar Bòrd na Gàidhlig agus Dualchas Nàdair na h-Alba airson oifisean ann an Taigh a' Ghlinne Mhòir. The main impact will relate to the Bòrd na Gàidhlig shared-service agreement with Scottish Natural Heritage for office accommodation in Great Glen House.
IFRS17, Cùmhnantan Àrachais IFRS17, Insurance Contracts	Ri choileanadh airson nam bliadhnaichean a' tòiseachadh air no às dèidh 1 Faoilleach 2019, ach cha deach a ghabhail os làimh le FReM fhathast. Mar sin, chan fhaodar a ghabhail os làimh tràth. Application required for accounting periods beginning on or after 1 January 2019, but not yet adopted by the FReM. Early adoption is therefore not permitted.	Cha toir e buaidh oirnn, oir chan eil ìrean àrda de dh'àrachas againn. No effect as levels of insurance are small.
IFRIC23, Mì-chinnt a Thaobh mar a Dhèiligear ris a' Chìs Chosnaidh IFRIC23, Uncertainty over Income Tax Treatments	Ri choileanadh airson nam bliadhnaichean a' tòiseachadh air no às dèidh 1 Faoilleach 2019. Application required for accounting periods beginning on or after 1 January 2019.	Cha toir seo buaidh air Bòrd na Gàidhlig oir chan eil rianan-obrach den t-seòrsa seo aige airson chìsean. No effect as Bòrd na Gàidhlig has no tax arrangements of this nature.

Chaidh IFRS 15, Teachd-a-steach agus IFRS 9, Ionnsramaidean Ionmhasail a chur an gnìomh airson nam bliadhnaichean a' tòiseachadh air no às dèidh 1 Faoilleach 2018. Cha tug mar a chaidh na h-Inbhean sin a ghabhail os làimh buaidh shusbainteach air aithrisean ionmhasail Bhòrd na Gàidhlig sa bhliadhna seo agus chan eilear an dùil gun toir iad buaidh shusbainteach air bliadhnaichean air thoiseach.

IFRS 15 Revenue and IFRS 9 Financial Instruments both became effective for accounting periods beginning on or after 1 January 2018. The adoption of these Standards has had no material impact on the financial statements of the Bòrd in the current year and is not expected to have a material effect in future periods.

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

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

Tha na tuairmsean agus na beachdan a chaidh a ghabhail co-cheangailte riutha stèidhichte air fiosrachadh eachdraidheil agus cùisean eile a tha gam meas buntainneach. Thèid ath-sgrùdadh a dhèanamh gu cunbhalach air na tuairmsean is beachdan a chaidh a

Key Sources of Judgement, Estimation & Uncertainty

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

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates

ghabhail co-cheangailte riutha. Bithear a' comharrachadh atharraichean air tuairmsean cunntasachd sa bhliadhna san deach an tuairmse atharrachadh ma tha an t-atharrachadh a' toirt buaidh dìreach air a' bhliadhna sin, no thèid an comharrachadh sa bhliadhna san deach an t-atharrachadh a dhèanamh agus ann am bliadhnaichean ri thighinn ma tha an t-atharrachadh a' toirt buaidh air a' bhliadhna sin agus bliadhnaichean ri thighinn.

are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

'S e aon de na piosan fiosrachaidh as cudromaiche a chleachdar gus tuairmsean a dhèanamh, an easbhaidh ann am maoin nam peinnseanan. Ged a tha easbhaidh nach beag ann am maoin nam peinnseanan, tha barantas aig a' Bhòrd gun deigheadh easbhaidh sam bith a bhiodh ann a phàigheadh le Riaghaltas na h-Alba. Gheibhear fiosrachadh air peinnseanan ann an Nota 11, a' gabhail a-steach mion-sgrùdadh air dè a' bhuaidh a bhios aig atharraichean ann am modhan is beachdan air na toraidhean.

A key source of estimation is the pension deficit. Whilst there is a substantial pension deficit, the Bòrd has a guarantee that any deficit would be met by the Scottish Government. Pension information is provided at Note 11, including sensitivity analysis of the results to the methods and assumptions used.

'S e am breithneachadh as cudromaiche a nithear, am fear mu Bhuidheann a tha a' Cumail a' Dol, agus gheibhear fiosrachadh air sin air Duilleag 33.

The most critical judgement is that of Going Concern, details of which are provided on Page 33.

3. Tabhartas gus Cuideachadh

3. Grant-in-Aid

	2018/19 £	2017/18 £	
Tabhartas iomlan gus Cuideachadh a fhuaras comharraichte fon Chùl-stòr Choitcheann san Aithris air an t-Suidheachadh Ionmhasail	5,154,000	5,154,000	Total Grant-in-Aid received credited to the General Fund 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 pròg̀ram obrach a' Bhùird.

The amount of Grant-in-Aid is initially agreed by Scottish Ministers, as part of the Scottish Government Budget process. This figure is then subject to adjustments as agreed with the Sponsor Division to reflect the Bòrd's programme of work.

4. Teachd-a-steach eile

4. Other Income

	2018/19 £	2017/18 £	
Comann nam Parant - maoineachadh do na Tràth-bhliadhnaichean	100,000	90,000	Comann nam Parant - Early Years' Funding
Alba Chruthachail - Aonta Ìre Seirbheis	19,144	-	Creative Scotland - Service Level Agreement
Alba Chruthachail - tabhartas airson Oifigear Ealain	-	75,000	Creative Scotland - Arts Officer grant
Alba Chruthachail - Maoin nan Ealain Gàidhlig	9,901	-	Creative Scotland - Gaelic Arts Fund
Foras Na Gaelige	5,000	9,500	Foras Na Gaelige
	134,045	**174,500**	

5. Cosgaisean Luchd-obrach

5. Staff Costs

	2018/19 £	2017/18 £	
Pàigheadh is Tuarastalan (A' gabhail a-steach Buill a' Bhùird Stiùiridh)	825,409	905,474	Wages and salaries (Including Board Members')
Cosgaisean shochairean sòisealta	84,319	82,788	Social Security Costs
Cosgaisean Peinnsein Eile	310,626	283,791	Other Pension Costs
	1,220,354	**1,272,053**	

Gheibhear tuilleadh fiosrachaidh air cosgaisean luchd-obrach san Aithisg air Luchd-obrach air duilleag 96.

Further analysis of staff costs is located in the Staff Report on page 96.

6. Caiteachas Obrachaidh Eile

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

6. Other Operational Expenditure

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

	2018/19 £	2017/18 £	
Caiteachas Obrachaidh Eile - Cosgaisean Ruith			**Other Operational Expenditure - Running Costs**
Cosgaisean a' Bhùird is Luchd-obrach (gun chosgaisean Thuarastalan)	104,066	93,857	Bòrd and Staff Costs (excluding Salary costs)
Cìsean Sgrùdaidh (sgrùdadh bhon taobh a-muigh)	28,859	10,542	Audit Fees (external audit)
Cosgaisean Ruith na h-Oifis	255,619	256,196	Office Running Costs
Dàimh Poblach & Margaidheachd	21,348	18,329	PR & Marketing
Cìsean Proifeiseanta	29,204	45,180	Professional Fees
	439,096	**424,104**	
Caiteachas Obrachaidh Eile - Cosgaisean Leasachaidh			**Other Operational Expenditure - Development Costs**
A' toirt fàs air cleachdadh na Gàidhlig	1,228,464	-	Increasing the use of Gaelic
A' toirt fàs air ionnsachadh na Gàidhlig	1,797,166	-	Increasing the learning of Gaelic
A' cur deagh ìomhaigh adhart airson na Gàidhlig	781,589	-	Promoting a positive image of Gaelic
An Dachaigh is na Tràth-bhliadhnaichean	-	216,612	Home and Early Years
Foghlam is Ionnsachadh	-	853,076	Education and Learning
Coimhearsnachdan	-	600,242	Community
An t-Àite-obrach	-	52,474	Work Place
Na h-Ealain, na Meadhanan, Dualchas is Turasachd	-	409,620	Art, Media,Heritage and Tourism
Planadh Corpais	-	130,692	Corpus Planning
Rannsachadh	-	55,101	Research
Prìomhachasan Ro-innleachdail PCNG	-	281,354	NGLP Strategic Priorities
Maoinbuileachaidh Achd na Gàidhlig	-	1,183,904	Gaelic Language Act implementation fund
	3,807,219	**3,783,075**	
Eile Gu h-Iomlan	**4,246,315**	**4,207,179**	Total Other Operational Expenditure

Thathar a' comharrachadh Chosgaisean Leasachaidh gu h-àrd fo raointean leasachaidh a rèir a' Phlana Chorporra 2019-20 agus PCNG 2018-23. Chan urrainnear na h-aon raointean leasachaidh a chleachdadh airson na bliadhna ron sin oir chaidh na prìomhachasan ro-innleachdail a bh' anns a' Phlana Chorporra agus PCNG 2012-17 atharrachadh.

The allocation of Development Costs above is based on the Corporate Plan 2019-20 and NGLP 2018-23. This allocation cannot be applied to the previous year as the strategic priorities applied within the Corporate Plan and NGLP 2012-17 had been changed.

7. Seilbh, uidheam is acfhainn

7. Property, plant and equipment

	Uidheamachd Oifis Office Equipment £	Uidheam & Àirneis Fixtures & Fittings £	Uidheamachd Coimpiutairea chd Computer Equipment £	Iomlan Total £	
Cosgaisean					**Cost**
Air 1 Giblean 2018 agus aig 31 Màrt 2019	6,420	14,964	62,493	83,877	At 31 March 2018 and 31 March 2019
Call Luach					**Depreciation**
Air 1 Giblean 2018 agus aig 31 Màrt 2019	6,420	14,964	62,493	83,877	At 31 March 2018 and 31 March 2019
Luach Leabhair Lom					**Net Book Value**
Air 1 Giblean 2018 agus aig 31 Màrt 2019	-	-	-	-	At 31 March 2018 and 31 March 2019

	Uidheamachd Oifis Office Equipment £	Uidheam & Àirneis Fixtures & Fittings £	Uidheamachd Coimpiutairea chd Computer Equipment £	Iomlan Total £	
Cosgaisean					**Cost**
Air 1 Giblean 2017 agus aig 31 Màrt 2018	6,420	14,964	62,493	83,877	At 31 March 2017 and 31 March 2018
Call Luach					**Depreciation**
Air 1 Giblean 2017 agus aig 31 Màrt 2018	6,420	14,964	62,493	83,877	At 31 March 2017 and 31 March 2018
Luach Leabhair Lom					**Net Book Value**
Air 1 Giblean 2017 agus aig 31 Màrt 2018	-	-	-	-	At 31 March 2017 and 31 March 2018

8. Suimeannan a tha Còir againn Fhaighinn taobh a-staigh Bliadhna

8. Amounts Falling Due within one Year

	2018/19 £	2017/18 £	
Ro-phàigheadh is Teachd-a-steach Cruinnichte	97,043	51,835	Prepayments and Accrued Income
Luchd-fiach	5,000	5,652	Debtors
	102,043	**57,487**	

9. Airgead is suimeannan co-ionann ri airgead

9. Cash and cash equivalents

	2018/19 £	2017/18 £	
Cothromachadh air 1 Giblean	76,998	86,791	Balance at 1 April
An t-atharrachadh lom ann an suimeannan airgid is suimeannan co-ionann ri airgead	18,649	(9,793)	Net change in cash and cash equivalent balances
Cothromachadh air 31 Màrt	**95,647**	**76,998**	**Balance at 31 March**

10. Malairt in nithean eile phàighear

10. Trade and other payables

	2018/19 £	2017/18 £	
Nithean malairt rim pàigheadh	35,581	3,225	Trade Payables
Nithean Cruinnichte is Teachd-a-steach ri Thighinn	62,650	28,177	Accruals and Deferred Income
	98,231	**31,402**	
Suimeannan a tha rim pàigheadh taobh a-staigh bliadhna:			**Amounts falling due within one year:**
Suimeannan eile a tha rim pàigheadh, nithean cruinnichte is teachd-a-steach ri thighinn	98,231	31,402	Other payables, accruals and deferred income
	98,231	**31,402**	

11. 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' chùmhnant aig daoine gus Dàrna Peinnsean Stàite fhaotainn.

Dàta

Figearan aig an fhastaiche a thaobh ballrachd

11. Pensions

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

Data

Employer membership statistics

Air 31 Màrt 2017 / At 31 March 2017

	Cia mheud Number	Tuarastalan & Peinnseanan Iomlan Total salaries & pensions £'000	Aois Chuibheasach Average Age	
Buill – a' pàigheadh	23	763	52	Actives
Buill – nach eil a-nis a' pàigheadh	21	38	48	Deferred pensioners
Luchd-peinnsein	3	31	69	Pensioners

Thathar a' sealltainn an dàta gu h-àrd airson 31 Màrt 2017, thoradh bithear a' dèanamh luachadh as ùr a h-uile trì bliadhna agus b' e sin am fear mu dheireadh.

The above data is shown for 31 March 2017 as this was the date of the most recent triennial valuation.

Clàr-pàighidh

Payroll

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

Assumed total pensionable payroll based on information provided

Ùine	£	Period
1 Giblean 2018 gu 31 Màrt 2019	690,000	1 April 2018 to 31 March 2019

Toraidhean Seilbhe

Chaidh tuairmse a dhèanamh air na toraidhean bhon Mhaoin, a rèir luach a' mhargaidh, airson na h-ùine gu 31 Màrt 2019 a bha stèidhichte air dearbh thoraidhean bhon Mhaoin mun d'fhuair sinn fios bho Chomhairle na Gàidhealtachd agus air toraidhean a' chlàir-amais nuair a bha sin a dhìth.

Investment Returns

The return on the Fund in market value terms for the period to 31 March 2019 is estimated based on actual Fund returns as provided by the Highland Council and index returns where necessary.

Gheibhear fiosrachadh gu h-iosal:

Dearbh Thoradh san ùine bho 1 Giblean 2018 gu 31 Màrt 2019	6.40%

Fo IAS 19, feumaidh mìneachadh mionaideach a bhith ann air na diofar sho-mhaoinean a tha sa Mhaoin, agus an lùib sin feumaidh Clèireach-urrais eadar-dhealachadh a dhèanamh eadar nàdar nan so-mhaoinean sin agus na cunnartan a tha nan cois, agus feumaidh iad an roinn a rèir na feadhna le prìs ainmichte ann am margaidhean a tha gnìomhach agus an fheadhainn nach eil. Chithear mìneachadh air sin air duilleag 130.

Tha an Clèireach-urrais air tuairmse a dhèanamh air luach tagraidh so-mhaoinean na Maoine air 31 Màrt 2019, bha luach £1,990,571,462 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. Tha an t-sùim sin a' buntainn ri Maoin Pheinnseanan Comhairle na Gàidhealtachd air fad.

Beachdan a chaidh a ghabhail

Ùine a chrìochnaich	31 Màrt 2019 31 March 2019 % p.a.	31 Màrt 2018 31 March 2018 % p.a.	Period Ended
Ìre-àrdachaidh a' Pheinnsein	2.50	2.40	Pension Increase Rate
Ìre-àrdachaidh nan Tuarastal	3.50	3.40	Salary Increase Rate
Ìre-lasachaidh	2.40	2.70	Discount Rate

Reata Bhàsan

Tha an ùine a thathar an dùil a bhios daoine beò stèidhichte air Lùban Vita na Maoine le leasachaidhean a rèir a' mhodail CMI 2016, agus thathar a' gabhail ris gun socraich an reata bhàsan a chunnacas o chionn ghoirid agus gum bi e aig ìre 1.25%pa san ùine fhada. Stèidhichte air na beachdan sin, chithear geàrr-iomradh gu h-ìosal air cho fad 's a bu chòir daoine aois 65 a bhith sùileachadh gum bi iad beò sa chumantas san àm ri teachd.

	31 Màrt 2019 31 March 2019 Fireannaich Men	31 Màrt 2018 31 March 2018 Fireannaich Women	
Luchd-peinnsein an-dràsta	21.9	24.3	Pension Increase Rate
Luchd-peinnsein san àm ri teachd*	23.3	26.1	Salary Increase Rate

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

Details are given below:

Actual return from 1 April 2018 to 31 March 2019	6.40%

IAS 19 requires a detailed breakdown of Fund assets which requires the Actuary to distinguish between the nature and risk of those assets and to further break them down between those with a quoted price in an active market and those that do not. The split is shown on page 130.

The Actuary has estimated the bid value of the Fund's assets as at 31 March 2019 to be £1,990,571,462 based on information provided by Highland Council and allowing for index returns where necessary. The amount stated relates to the entire Highland Council Pension Fund.

Assumptions

Mortality

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

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

Reata bhàsan eachdraidheil

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

Historic mortality

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

Ùine a chrìochnaich	Daoine a dh'fhaodadh a bhith nan Luchd-peinnsein Prospective Pensioners	Luchd-peinnsein Pensioners	Period Ended
31 Màrt 2018	Modail CMI 2012 a tha a' gabhail ris gu bheil an ìre leudachaidh aig àirde agus gum bi e aig ìre 1.25%pa san ùine fhada. Ro-mheasaidhean CMI le ìre fhad-ùine de 1.25% sa bhliadhna.	Ro-mheasaidhean CMI, le ìre 1.25% pa san ùine fhada. CMI projections, with a long-term rate of 1.25% p.a.	31 March 2018

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

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

Caoban Airgid bhon Pheinnsean

Tha cùisean air an riarachadh los gum faod daoine a tha a' dol a leigeil dhiubh na dreuchdan aca san àm ri teachd roghnachadh 50% den airgead a bharrachd (a dh'fhaodas iad a ghabhail agus suas gu na tha ceadaichte le HMRC) a tha saor bho chìsean a ghabhail airson seirbheis a rinn iad ron Ghiblean 2009 agus 75% den airgead (a dh'fhaodas iad a ghabhail) a tha saor bho chìsean 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 Lom Iomlan, Fiosrachadh Foillsichte mu Atharraichean ann an Earrainnean Luchd-pàighidh Chìsean air 31 Màrt 2019

Atharraichean ann an Luach Cothromach So-mhaoinean a' Phlana, Uallaichean airson Shochairean Suidhichte agus Fèicheanasan Loma airson na bliadhna a chrìochnaich air 31 Màrt 2019

Statement of Financial Position, Statement of Comprehensive Net Expenditure, Changes in Taxpayers Equity disclosures as at 31 March 2019

Change in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2019

	So-mhaoinean Assets	Uallaichean Obligations	(Fèicheanasan)/ So-mhaoinean loma Net (Liability) /asset	
A' Bhliadhna a chrìochnaich air 31 Màrt 2019	**£(000s)**	**£(000s)**	**£(000s)**	**Period ended 31 March 2019**
Luach cothromach so-mhaoinean a' phlana	3,269	-	3,269	Fair value of plan assets
Luach làithreach nam fèicheanasan maoinichte	-	4,025	4,025	Present value of funded liabilities
Suidheachadh tòiseachaidh air 31 Màrt 2018	**3,269**	**4,025**	**756**	**Opening position as 31 March 2018**
Cosgais na seirbheis				Service cost
- Cosgais làithreach na seirbheis	-	263	263	- Current service cost
- Cosgais na seirbheis a rinneadh roimhe	-	47	47	- Past service cost
Cosgais iomlan na seirbheis	**-**	**310**	**310**	**Total service cost**
Riadh lom				Net interest
- Teachd-a-steach bho riadh air so-mhaoinean a' phlana	90	-	90	- Interest income on plan assets
- Cosgaisean rèidh air uallaichean airson shochairean suidhichte	-	112	112	- Interest cost on defined benefit obligation
Riadh lom iomlan	**90**	**112**	**22**	**Total net interest**
Cosgais iomlan nan sochairean suidhichte aithnichte sa chothromachadh, prothaid no (call)	**90**	**422**	**332**	**Total defined benefit cost recognised on profit or (loss)**
Sruthan airgid				Cashflows
- Suimeannan pàighte le com-pàirtichean a' phlana	49	49	-	- Plan participants' contributions
- Suimeannan pàighte leis an fhastaiche	135	-	135	- Employer contributions
- Sochairean pàighte	49	49	-	- Benefits paid
Suidheachadh crìochnachaidh ris a bheil dùil	**3,494**	**4,447**	**953**	**Expected closing position**
Ath-thomhasan				Re-measurements
- Na beachdan ionmhasail air atharrachadh	-	428	428	- Change in financial assumptions
- Toradh bho sho-mhaoinean às aonais shuimeannan bho riadh lom	123	-	123	- Return on assets excluding amounts included in net interest
Ath-thomhasan iomlan aithnichte ann an Teachd-a-steach Iomlan Eile (OCI)	**123**	**428**	**305**	**Total re-measurements recognised in Other Comprehensive Income (OCI)**
Luach cothromach so-mhaoinean a' phlana	3,617	-	3,617	Fair value of plan assets
Luach làithreach nam fèicheanasan maoinichte	-	4,875	4,875	Present value of funded liabilities
Suidheachadh crìochnachaidh air 31 Màrt 2019	**3,617**	**4,875**	**1,258**	**Closing position as at 31 March 2019**

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

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

Statement of Financial Position, Statement of Comprehensive Net Expenditure, Changes in Taxpayers Equity disclosures as at 31 March 2018

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

	So-mhaoinean Assets	Uallaichean Obligations	(Fèicheanasan)/ So-mhaoinean loma Net (Liability) /asset	
A' Bhliadhna a chrìochnaich air 31 Màrt 2018	**£(000s)**	**£(000s)**	**£(000s)**	**Period ended 31 March 2018**
Luach cothromach so-mhaoinean a' phlana	3,078	-	3,078	Fair value of plan assets
Luach làithreach nam fèicheanasan maoinichte	-	4,557	4,557	Present value of funded liabilities
Suidheachadh tòiseachaidh air 31 Màrt 2018	**3,078**	**4,557**	1,479	**Opening position as 31 March 2017**
Cosgais na seirbheis				Service cost
- Cosgais làithreach na seirbheis	-	282	282	- Current service cost
Cosgais iomlan na seirbheis	-	**282**	**282**	**Total service cost**
Riadh lom				Net interest
- Teachd-a-steach bho riadh air so-mhaoinean a' phlana	82	-	82	- Interest income on plan assets
- Cosgaisean rèidh air uallaichean airson shochairean suidhichte	-	122	122	- Interest cost on defined benefit obligation
Riadh lom iomlan	82	**122**	**40**	**Total net interest**
Cosgais iomlan nan sochairean suidhichte aithnichte sa chothromachadh, prothaid no (call)	**82**	**404**	**322**	**Total defined benefit cost recognised on profit or (loss)**
Sruthan airgid				Cashflows
- Suimeannan pàighte le com-pàirtichean a' phlana	55	55	-	- Plan participants' contributions
- Suimeannan pàighte leis an fhastaiche	151	-	151	- Employer contributions
- Sochairean pàighte	84	84	-	- Benefits paid
Suidheachadh crìochnachaidh ris a bheil dùil	3,282	**4,932**	**1,650**	**Expected closing position**
Ath-thomhasan				Re-measurements
- Na beachdan deamografach air atharrachadh	-	3	3	- Change in demographic assumptions
- Na beachdan ionmhasail air atharrachadh	-	271	271	- Change in financial assumptions
- Eòlas eile	-	633	633	- Other experience
- Toradh bho sho-mhaoinean às aonais shuimeannan bho riadh lom	13	-	13	- Return on assets excluding amounts included in net interest
Ath-thomhasan iomlan aithnichte ann an Teachd-a-steach Iomlan Eile (OCI)	13	**907**	894	**Total re-measurements recognised in Other Comprehensive Income (OCI)**
Luach cothromach so-mhaoinean a' phlana	**3,269**	-	**3,269**	Fair value of plan assets
Luach làithreach nam fèicheanasan maoinichte	-	4,025	4,025	Present value of funded liabilities
Suidheachadh crìochnachaidh air 31 Màrt 2018	3,269	**4,025**	756	**Closing position as at 31 March 2018**

So-mhaoinean

Luach cothromach so-mhaoinean a' phlana

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

Assets

Fair value of plan assets

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

	31 Màrt 2019 / 31 March 2019				31 Màrt 2018 / 31 March 2018			
Seòrsa So-mhaoine Asset Category	Prìsean ainmichte ann am margaidhean gniomhach Quoted Prices in Active Markets	Prìsean nach eil ainmichte ann am margaidhean gniomhach Prices not quoted in Active markets	Total Iomlan		Prìsean ainmichte ann am margaidhean gniomhach Quoted Prices in Active Markets	Prìsean nach eil ainmichte ann am margaidhean gniomhach Prices not quoted in Active markets	Total Iomlan	
	£(000s)	£(000s)	£(000s)	%	£(000s)	£(000s)	£(000s)	%
Seilbh ann an Earrannan: Equity Securities:								
Luchd-cleachdaidh Consumer	587.2	0.0	587.2	16	350.6	-	350.6	11
Companaidhean Dèanaimh Manufacturing	332.3	0.0	332.3	9	384.4	-	384.4	12
Cumhachd is Goireasan Energy and Utilities	93.3	0.0	93.3	3	120.3	-	120.3	4
Institiudan Ionmhasail Financial Institutions	431.8	0.0	431.8	12	317.9	-	317.9	10
Slàinte is Cùram Health and Care	120.5	0.0	120.5	3	94.4	-	94.4	3
Teicneòlas Fiosrachaidh Information Technology	158.4	0.0	158.4	4	249.3	-	249.3	8
Eile Other	53.8	0.0	53.8	1	11.3	-	11.3	0
Seilbh ann am Fiachan: Debt Securities:								
Riaghaltas na RA UK Government	0.0	0.0	0.0	0	158.6	-	158.6	5
Earrannan Prìobhaideach: Private Equity:								
Uile All	0.0	287.2	287.2	8	-	152.3	152.3	5
Toglaichean/Talamh: Real Estate:								
Fo sheilbh san RA UK Property	333.8	0.0	333.8	9	-	361.9	361.9	11
Fo sheilbh thall-thairis Overseas Property	2.0	0.0	2.0	0	-	8.2	8.2	0
Maoinean seilbhe is urrasan aonaichte: Investment funds and unit trusts:								
Earrainnean Equities	585.9	0.0	585.9	16	585.9	0.0	585.9	18
Bannan Bonds	537.6	0.0	537.6	15	402	0.0	402	12
Airgead is suimeannan co-ionann ri airgead: Cash and cash equivalents:								
Uile All	93.2	0.0	93.2	3	71.9	0.0	71.9	2
Iomlan Totals	**3,330**	**287**	**3,617**	**100**	**2,747**	**522**	**3,269**	**100**

So-mhaoinean

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

Mion-sgrùdadh air an t-sùim a thathar a' ro-mheasadh a thèid a chur ris a' bhuannachd no call airson na h-ùine gu 31 Màrt 2019

Assets

Projected defined benefit cost for the period to 31 March 2019

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

	So-mhaoinean Assets	Uallaichean Obligations	(Fèicheanasan) / So-mhaoinean loma Net (Liability)/ asset	(Fèicheanasan) / So-mhaoinean loma mar % de thuarastalan Net (liability)/ asset % of pay	
An Ùine a Chriochnaicheas air 31 Màrt 2019	**£(000s)**	**£(000s)**	**£(000s)**	**%**	**Period ended 31 March 2019**
Cosgais làithreach na seirbheis	0	299	(299)	-43.40	Current service cost
Cosgais iomlan na seirbheis	0	299	(299)	-43.40	Total service costs
Teachd-a-steach bho riadh air so-mhaoinean a' phlana	88	0	88	12.80	Interest income on plan assets
Riadh air uallaichean airson shochairean suidhichte	0	119	(119)	-17.20	Interest on defined benefit obligation
Cosgais Lom Iomlan airson Riadh	**88**	**119**	**(31)**	**-4.40**	**Total Net Interest Cost**
An t-sùim iomlan airson Prothaid is Call	**88**	**418**	**(330)**	**-47.80**	**Total included in Profit and Loss**

Tha an luach ionmhasail stèidhichte air clàr-pàighidh luach £690,000 ris a bheilear an dùil.

Tha na suimeannan a phàigheas am Fastaiche air an suidheachadh le Clèireach-urrais na Maoine nuair a nithear luachadh gach trì bliadhna (chaidh an luachadh mu dheireadh a dhèanamh air 31 Màrt 2017) no aig àm sam bith eile ma thèid iarraidh orra a dhèanamh le Comhairle na Gàidhealtachd.

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

The monetary value is based on a projected payroll of £690,000.

The contributions paid by the Employer are set by the Fund Actuary at each triennial valuation (the most recent being at 31 March 2017) or at any other time as instructed to do so by the Highland Council.

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

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

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

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

Sensitivity Analysis

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

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

	Tuairmse air an uiread (%) a thèid Fèicheanasan an Fhastaiche an àird Approximate % increase to Employer Liability	Tuairmse air a' chosgais a thaobh airg Approximate monetary amount	
Atharrachadh sa bheachd air 31 Màrt 2019:	%	**(£000)**	**Change in assumption at 31 March 2019:**
Lùghdachadh 0.5% san Dearbh Reata Lasachaidh	12	598	0.5% decrease in Real Discount Rate
Àrdachadh 0.5% san Reata Àrdachaidh airson Thuarastalan	2	94	0.5% increase in the Salary increase Rate
Àrdachadh 0.5% san Reata Àrdachaidh airson Pheinnseanan	10	494	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 2019, air diofar stèidhean. Chleachdadh na h-aon mhodhan airson seo a dhèanamh agus a chaidh a chleachdadh gus na figearan IAS 19 fhaighinn a chithear san aithisg seo.

In order to quantify the impact of a change in the financial assumptions used the Actuary has calculated and compared the value of the scheme liabilities as at 31 March 2019 on varying bases. The approach taken is consistent with that adopted to derive the IAS 19 figures provided in this report.

12. Suimeannan Pàighte do Bhuidhnean far a bheil Com-pàirt ann

Suimeannan (£1,000 is nas motha) a chaidh a phàigheadh sa Bhliadhna Ionmhais 2018/19 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 no buill den Sgioba Stiùiridh.

12. Related Party Transactions

Payment made during the Financial Year 2018/19 and Commitments for future years (£1,000 and greater) between Bòrd na Gàidhlig and organisations where Bòrd Members or members of the Leadership Team have a connection.

Ball a' Bhùird / Ball den Sgioba Stiùiridh Bòrd Member/ Leadership Team Member	Buidheann Organisation / Individual	An Ceangal Nature of Connection	An t-sùim a chaidh a phàigheadh Payment Amount £	An t-sùim a chaidh a ghealltainn Commitment Amount £	Adhbhar na Suime a chaidh a Phàigheadh Purpose of Payment	Adhbhar na Suime a chaidh a Aontachadh Purpose of Approval
Bliadhna a Chrìochnaich air 31 Màrt 2019 / Year Ended 31 March 2019						
Ailean Dòmhnallach Allan MacDonald	MG ALBA	Stiùiriche Purple TV a bhios a' faighinn maoineachadh bho MG ALBA Director of Purple TV receiving funding from MG Alba	16,000		Director of Media nan Eilean Ltd receiving funding from MG Alba	
Ailean Caimbeul Allan Campbell	An Comunn Gàidhealach	Ceann-suidhe (Gun tuarastal) President (Non- salaried)	100,000		Am Mòd Nàiseanta Rìoghail The Royal National Mod	
			3,460		Pròiseactan NGAS NGLP Projects	
			5,840		Prìomhachasan PCNG NGLP Priorities	
Màiri T NicAonghais Mary T MacInnes	Ceòlas Uibhist Earranta Ceolas Uibhist Ltd	Stiùiriche agus Cathraiche (Gun tuarastal) Director and Chairperson (Non-Salaried)	30,500		Pròiseactan a gheibh maoineachadh Funded Projects	
			5,500		Colmcille (Com-pàirteachas le Èirinn) Colmcille (Irish Partnership)	
			1,120		Commissions NGLP Projects	
			12,240		Education projects	
			10,000		NGLP Priorities Usage	

Ball a' Bhùird / Ball den Sgioba Stiùiridh Bòrd Member/ Leadership Team Member	Buidheann Organisation / Individual	An Ceangal Nature of Connection	An t-sùim a chaidh a phàigheadh Payment Amount £	An t-sùim a chaidh a ghealltainn Commitment Amount £	Adhbhar na Suime a chaidh a Phàigheadh Purpose of Payment	Adhbhar na Suime a chaidh a Aontachadh Purpose of Approval
Bliadhna a Chrìochnaich air 31 Màrt 2018 / Year Ended 31 March 2018						
Ailean Dòmhnallach Allan MacDonald	Neach teaghlaich Family member	Neach teaghlaich: earrainnean de 16% de Purple TV Ltd. Tha neachteaghlaich a' trèanadh airson a bhith na tidsear mar oileanach aig Colaiste a' Chaisteil agus tha iad a' faighinn Taic do dh' Oileanaich Teagaisg. Family member: 16% share in Purple TV Ltd. Family member undergoing teacher training, registered as student with Lews Castle College and receiving Student Teacher Support funding.	2,000		GLAIF – GIFT (Cùrsa Bogaidh Gàidhlig do Luchdteagaisg) Mar thaic do Thrèanadh airson tidsearan Gàidhlig GLAIF - GIFT (Gaelic Immersion for Teachers) To support Gaelic teacher training	
Ailean Caimbeul Allan Campbell	An Comunn Gàidhealach An Comunn Gàidhealach	Ceann-suidhe (Gun tuarastal) President (Non- salaried)	100,000	100,000	Am Mòd Nàiseanta Rìoghail The Royal National Mod	Am Mòd Nàiseanta Rìoghail The Royal National Mod
			13,840		Pròiseactan NGAS NGAS Projects	
Màiri T NicAonghais Mary T MacInnes	Ceòlas Uibhist Earranta Ceolas Uibhist Ltd	Stiùiriche agus Cathraiche (Gun tuarastal) Director and Chairperson (Non-Salaried)	26,500		Pròiseactan a gheibh maoineachadh Funded Projects	
			4,000		Colmcille (Com-pàirteachas le Èirinn) Colmcille (Irish Partnership)	
Mairi Anna NicUalraig Mary Ann Kennedy	Watercolour Music Ltd. Watercolour Music Ltd.	Co-director		2,000		Manainn

Gheibhear clàr chom-pàirtean Buill a' Bhùird aig www.gaidhlig.scot.

The register of interests for Board Members is available at www.gaidhlig.scot.

13. Geallaidhean a thaobh Teachd-a-steach

Chìthear gu h-iosal geallaidhean a thaobh thabhartasan aig deireadh na bliadhna, 's iad sin tabhartasan a chaidh aontachadh ro 31 Màrt 2019 ach nach tèid a phàigheadh gu às dèidh sin:

13. Revenue Commitments

Grants commitments at the year end, comprising grants which had been approved prior to 31 March 2019 but were not payable until after that date, were due as follows:

	2019 £	2018 £	
Taobh a-staigh bliadhna	669,427	609,732	Within one year
Taobh a-staigh eadar dà is còig bliadhna	197,336	117,372	Within two to five years
Às dèidh còig bliadhna	-	-	After five years
	866,763	**727,104**	

14. Ionnsramaidean Ionmhasail

Feumaidh Bòrd na Gàidhlig a' bhuaidh fhoillseachadh a bh' aig ionnsramaidean ionmhasail air cùisean sa bhliadhna a thaobh a bhith ag adhbharachadh no ag atharrachadh nan cunnartan a bha ron bhuidhinn nuair a bha sinn ri ar n-obair. Ri linn an t-seòrsa obrach againn agus an dòigh sa bheilear a' 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 ionmhasail mu choinneamh a' mhaoineachaidh a bhios a dhìth air Bòrd na Gàidhlig air adhbharan teachd-a-steach agus calpa. Chan fhaodar maoineachadh no maoineachadh a thèid a thional a chleachdadh ach air na h-adhbharan ainmichte agus suas gun ìre a tha air a sònrachadh sa bhuidseat. Thèid sùim airgid iomlan aontachadh eadar Riaghaltas na h-Alba agus Bòrd na Gàidhlig leis am bi sinn ag obrachadh sa bhliadhna ionmhais. Mar sin chan eil cunnart mòr ann gum bi gainnead airgid aig Bòrd na Gàidhlig.

Cunnart bho ruithean-airgid dhùthchannan eile

Chan eil cunnart susbainteach sam bith ann do Bhòrd na Gàidhlig a thaobh reataichean iomlaid. Sa bhliadhna seo cha deach sùim a chosg no a làimhseachadh a bha ann an ruith-airgid dùthcha eile.

Cunnart a thaobh na h-ìre rèidh

Chan eil cead aig Bòrd na Gàidhlig iasadan a thoirt a-mach agus bithear a' cumail mhaoinean a tha a chòrr ann an cunntasan làitheil aig Banca Rìoghail na h-Alba. Chan eil tasgaidhean sam bith eile aig Bòrd na Gàidhlig is mar sin

14. Financial instruments

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

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 the Scottish Government and Bòrd na Gàidhlig to operate for the financial year. Bòrd na Gàidhlig is not therefore exposed to significant liquidity risks.

Foreign currency risk

Bòrd na Gàidhlig has no material exchange rate risk. During the year there was no transaction conducted which was denominated in a foreign currency.

Interest-rate risk

Bòrd na Gàidhlig has no power to borrow and all surplus funds are held in the current accounts at the Royal Bank of Scotland. Bòrd na Gàidhlig has no other investments and therefore there is no

chan eil ìrean rèidh nan cunnart dhuinn.

Luachan cothromach

Chan eil diofar eadar luach cothromach agus luach leabhair nan suimeannan a chithear airson Suimeannan a tha Còir againn Fhaighinn taobh a-staigh Bliadhna (Nota 8), Airgead is suimeannan co-ionann ri airgead (Nota 9) agus Malairt is nithean eile a phàighear (Nota 10).

15. Tachartasan às dèidh na Duilleige Cothromachaidh

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

16. Fèicheanasan a dh'fhaodadh a bhith ann

Chan eilear a' gabhail ealla ri atharraichean ann an sochairean cluaineis, a thaobh a' Gheallaidh airson Bun-ìre de Pheinnsean, sna fèicheanasan peinnsein a chithear air duilleag 128. Tha sin air sàillibh na h-ìre de mhì-chinnt a th' ann a thaobh ciamar a thèid pàigheadh airson àrdachaidhean ri linn atmhorachd ann an sgeamaichean peinnsein riaghaltais ionadail san ùine fhada. Ri linn na h-ìre seo de mhì-chinnt, agus na duilgheadasan an lùib sin ann a bhith a' dèanamh tuairmse earbsach, thathar a' coimhead air mar fhèicheanas a dh'fhaodadh a bhith ann. Thathar an dùil gur e a' bhuaidh a bhios aig sin 0.2% de na fèicheanasan peinnsein (£10k).

exposure to interest rate risks.

Fair values

There is no difference between the book value and fair value for Amounts Falling Due within one Year (Note 8), Cash and cash equivalents (Note 9) and Trade and other payables (Note 10).

15. Post Balance Sheet Events

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

16. Contingent Liabilities

Changes in retirement benefits, namely the Guaranteed Minimum Pension, are not reflected in the pension liability disclosed on page 128. This is due to the level of uncertainty on how the inflationary increases will be funded across local government pension schemes over the longer term. Due to this level of uncertainty and the consequent difficulties in arriving at a reliable estimate, this is considered to be a contingent liability. The impact is expected to be approximately 0.2% of the pension liability (£10k).

Bòrd na Gàidhlig

Stiùireadh le Ministearan na h-Alba

1. Tha Ministearan na h-Alba, a rèir Paragraf 8(a) de Chlàr 1 de Achd na Gàidhlig (Alba) 2005, a' foillseachadh an stiùiridh seo.

2. Cumaidh an aithris air na cunntasan airson na bliadhna ionmhais a chrìochnaich air 31 Màrt 2006, agus gach bliadhna às dèidh sin, ri prionnsapalan cunntasachd agus riatanasan 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 fior 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 na cunntasan ullachadh gus sealladh fior 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.

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

11 October 2007

Bòrd na Gàidhlig

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

Mìneachadh air briathrachas ionmhasail

Glossary of financial terms

A rèir nuair a thèid suimeannan a chlàradh

Thèid cunntasan Bhòrd na Gàidhlig ullachadh a rèir nuair a thèid suimeannan a chlàradh. Tha sin a' ciallachadh gun tèid caiteachas is teachd-a-steach a chomharrachadh sna cunntasan nuair a tha na suimeannan air an giùlan no air an cosnadh – chan ann nuair a gheibhear no a phàighear an t-airgead.

Accruals basis

Bòrd na Gàidhlig's accounts are prepared on an accruals basis. This means that expenditure and income are recognised in the accounts when incurred or earned – not when the money is received or paid.

Ìsleachadh Luach

Coltach ri call luach, ach bithear ga chomharrachadh airson so-mhaoinean neo-shusbainteach, me, tomhas air luach so-mhaoin a chaidh a chleachdadh rè na bliadhna.

Amortisation

Similar to depreciation but applied to intangible assets i.e. the measure of the value of an asset used during the year.

So-mhaoinean

Nì air a bheil sealbh aig Bòrd na Gàidhlig no a bhios e a' cleachdadh, me, uidheamachd TF no còraichean airson bathar-bog.

Assets

Something that Bòrd na Gàidhlig owns or uses e.g., IT Equipment or software rights.

Caiteachas Calpa

Caiteachas air so-mhaoinean neo-làithreach.

Capital expenditure

Spending on non-current assets.

Sruthan Airgid

Mar a bhios airgead a' gluasad tro Bhòrd na Gàidhlig, an coimeas ri teachd-a-steach is caiteachas cruinnichte.

Cash Flow

The movement of cash through Bòrd na Gàidhlig, contrasting with accrued income and expenditure.

Fèicheanas a dh'fhaodadh a bhith ann

Fèicheanas a dh'fhaodadh èirigh, agus sin an crochadh air dè thachras le tachartas san àm ri teachd às nach eilear cinnteach. Thèid fèicheanas a dh'fhaodadh a bhith ann a chlàradh sna cunntasan ma tha e buailteach gun èirich e agus ma ghabhas luach an fhèicheanais a thomhas gu reusanta.

Contingent liability

A potential liability that may occur, depending on the outcome of an uncertain future event. A contingent liability is recorded in the accounting records if the contingency is probable and the amount of the liability can be reasonably estimated.

So-mhaoinean làithreach

So-mhaoin a thathar a' sùileachadh air an tèid iomlaid a dhèanamh gu airgead san ath 12 mìos.

Current assets

An asset that is expected to be converted to cash within the next 12 months.

Fèicheanas Làithreach

Fèicheanas a thathar an dùil a thèid a phàigheadh san ath 12 mìos.

Current liability

A liability that is expected to be settled within the next 12 months.

Call

Nuair a tha caiteachas nas motha na teachd-a-steach ann an ùine cunntasachd.

Call Luach

Tomhas air luach so-mhaoin TF a thèid a chleachdadh rè na bliadhna.

FReM

Leabhran nan Aithisgean Ionmhasail air fhoillseachadh le Roinn Ionmhais na Banrigh.

Buidheann a tha a' Cumail a' Dol

Thathar ag ullachadh nan aithrisean ionmhasail le dùil gun cùm Bòrd na Gàidhlig a' dol le obair san ùine a tha romhainn cho fad 's a chithear.

Tabhartas gus Cuideachadh

Maoineachadh a gheibhear bho Riaghaltas na h-Alba.

So-mhaoinean Neo-shusbainteach

So-mhaoin ris nach gabh beantainn, leithid còir gus bathar-bog a chleachdadh.

Fèicheanas

Fiach aig neach no buidheann eile a th' air Bòrd na Gàidhlig.

Ro-phàigheadh

Sùim a thèid a phàigheadh ro-làimh, leithid airson cead gus bathar-bog a chleachdadh. Tha an t-sùim air a chomharrachadh mar sho-mhaoin an toiseach, agus an uair sin mar chosgais san ùine a thèid feum a dhèanamh dheth.

Ullachadh

Fèicheanas mu bheil mì-chinnt ann a thaobh cuin a dh'fheumar a phàigheadh no dè an t-sùim a tha ri phàigheadh.

Earrainnean Luchd-pàighidh Chìsean

So-mhaoinean lom Bhòrd na Gàidhlig.

Deficit

Where expenditure exceeds income in an accounting period.

Depreciation

The measure of the value of an IT asset used during the year.

FReM

Financial Reporting Manual issued by HM Treasury.

Going concern basis

Financial statements are prepared on this basis assuming that Bòrd na Gàidhlig will continue operating into the foreseeable future.

Grant-in-Aid

Funding received from The Scottish Government.

Intangible assets

An asset, such as a right to use software, that cannot be touched.

Liability

A debt owed by Bòrd na Gàidhlig to another entity.

Prepayments

An amount paid for in advance such as software licences. Initially recognised as an asset, then transferred to expense in the period when the benefit is enjoyed.

Provision

Liability of uncertain timing or amount.

Taxpayers' equity

The net assets of Bòrd na Gàidhlig.

Nithean malairt rim pàigheadh

Suimeannan a tha rim pàigheadh do luchd-solair airson bathar is seirbheisean.

Nithean malairt a gheibhear

Suimeannan a tha rim faighinn bho dhaoine eile.

Trade payables

Amounts due for payment to suppliers of goods and services.

Trade receivables

Amounts due from third parties.