

AITHISG BHLIADHNAIL

2014/2015

ANNUAL REPORT

2014/2015



BÒRD NA
GÀIDHLIG



Thig gam theagasc!

A bheil thu ag
iarraidh dreuchd
a bheir toileachas
agus tlachd dhut?
Ma tha, carson
nach tig thu gam
theagasc?



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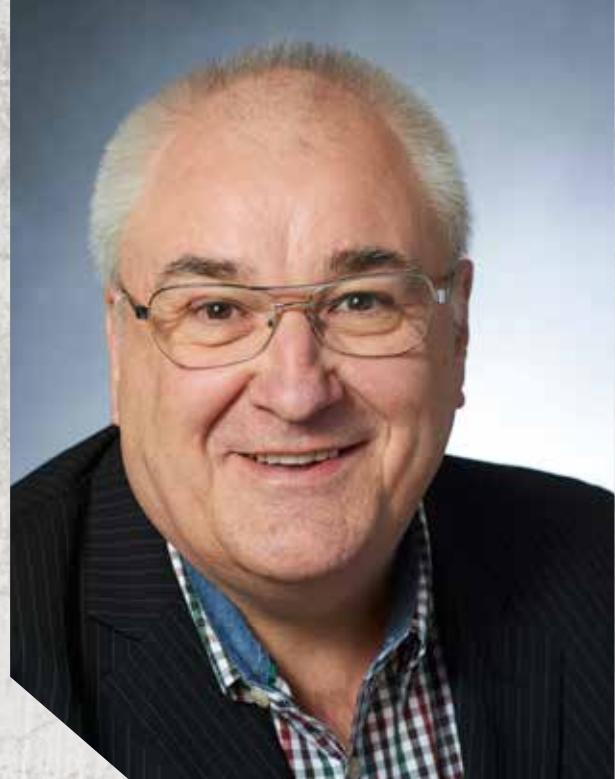
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Ailean Dòmhnaillach

Cathraiche Eadar-amaill

Allan Mac Donald

Interim-Chair



TÙS-FHACAL A' CHATHRAICHE : CHAIR'S REPORT: 2014/15

Tha e a' toirt toileachas mòr dhomh Aithisg Bhliadhnaill Bhòrd na Gàidhlig a chur mur coinneimh airson na bliadhna ion-mhais 2014/15. Sa bhliadhna sin tha e air a bhith na urram dhomh a bhith nam Bhall den Bhòrd, nam Iar-Chathraiche, agus bhan Dùblachd 2014, nam Chathraiche Eadar-amaill. Bu thoigh leam taing a thoirt do Bhuill a' Bhùird, na h-oifigearan agus Riaghaltas na h-Alba airson an taice thar na h-ùine sin agus an dìcheall a tha iad air nochdadh agus sinn uile ag obair còmhla gus poileasaidhean is planaichean a dhealbh a chuidicheas le bhith gleidheadh cànan agus cultar na Gàidhlig air stèidh dhaingeann.

San t-Samhain chuir sinn fàilte air Angela Constance mar Rùnaire a' Chaibineit airson Foghlaim is Ionnsachadh Fad-beatha agus tha sinn gu mòr an comain Mhìcheil Ruiseil, a bha san dreuchd sin airson còig bliadhna ron sin, airson an taic a thug e dhuinn. Tha sinn a' cumail oirnn ag obair gu dlùth còmhla ris an Dr. Alasdair Allan, am Ministeir airson Ionnsachaidh, Saidheans agus Cànanan na h-Alba, a tha a' toirt taic, comhairle agus stiùireadh air leth feumail dhuinn.

Sa bhliadhna a dh'fhalbh, bha sinn gu sònraichte toilichte gun robh sinn air aon de ghrunn bhuidhnean com-pàirteach a thug taic-airgid, còmhla ri lomairt na Gàidhealtachd is nan Eilean, do

It gives me great pleasure to present to you Bòrd na Gàidhlig's Annual Report for the financial year of 2014/15. During the year I have had the privilege of serving the Bòrd as a Member, Vice-Chair, and since December 2014, as Interim-Chair. I would like to thank my fellow Board Members, officers and the Scottish Government for their unstinting support and commitment in working together to develop policies and strategies aimed at securing a sustainable future for the Gaelic language and culture.

In November we welcomed the appointment of Angela Constance as Cabinet Secretary for Education and Lifelong Learning and warmly thank her predecessor Michael Russell who served in the post for the past five years. We continue to work closely with and value the support, advice and guidance of Dr. Alasdair Allan as Minister of Learning, Science and Scotland's languages and his department.

During the year, we were particularly pleased to be one of a number of partner organisations, in collaboration with Highlands and Islands Enterprise, who commissioned

rannsachadh a bha a' toirt sùil air, a' measadh agus a' sireadh fianais air mar a tha, agus mar a dh'fhaodadh, Gàidhlig a bhith na pàirt luachmhòr de dh'eaconamaidh is comann-sòisealata na Gàidhealtachd is nan Eilean agus na h-Alba air fad. Am measg nam priomh thoraidhean bha mar a dh'fhaodadh a' Ghàidhlig mar stòras eaconamach a bhith cur eadar £82m is £149m ri eaconamaidh na h-Alba gach bliadhna.

Gus dèanamh cinnteach gum bithear a' cur èifeachdas an sàs agus gum faigh sinn luach-an-airgid às na tha sinn a' cosg, tha am Bòrd a' cumail air a' sgrùdadh siostaman riaghlaidh na buidhne, agus ann an 2014/15 thug sinn sùil shònraichte air Rian air Cunnartan, agus chuir sinn trèanadh a dh'aonaghnothach air dòigh a thaobh Leabhran Ionmhas Poblach na h-Alba airson an luchd-stiùiridh, an sgioba ionmhais agus an Cathraiche. Chaidh Còd Giùlain coileanta aontachadh leis a' Bhòrd sa Ghiblean.

Mar phàirt de Phrògram an Riaghaltais, tha dùbhlan ann do Bhuidhnean Poblach gum bi an dà ghin, fireann agus boireann, air an riochdachadh 50:50 ro 2020. Tha mi toilichte a ràdh gu bheil am Bòrd air an targaid sin a choileanadh ann an 2014/15.

Sa Mhàrt 2015 chuir sinn fàilte air Iain Caimbeul mar Cheannard is an t-Oifigear Cunntachail ùr a bhios a' stiùireadh Bòrd na Gàidhlig agus sinn toirt a' Phlana Cànan Nàiseanta Ghàidhlig 2012-17 gu buil, agus a bhios a' gabhail ris an dùbhlan còmhla ris a' Bhòrd plana ùr a dhealbh a bheir piseach is leudachadh air cùisean sna còig bliadhna às déidh sin. Tha mòran eòlais aig Iain mar àrd-mhanaidsear le Ceuman Maighstireil aige ann an Eaconamachd Roinneil, Rianachd Gnothachais agus Leasachadh Dùthchail, agus tha eòlas farsaing aige air rannsachadh na Gàidhlig agus a' dèanamh mion-sgrùdadh air gnothachas.

research which considered, evaluated and evidenced the current and potential use of Gaelic as an asset to the economy and society in the Highlands and Islands and Scotland as a whole. Amongst its key findings was that the potential economic value of Gaelic as an asset to the Scottish economy could be in the region of between £82m - £149 million.

In the interests of efficiency and value for money, the Bòrd continues to review its own internal processes throughout the year, and in 2014/5 we placed renewed focus on Risk Management, and engaged in special training in relation to the Scottish Public Finance Manual for all senior management, the finance team, and the Cathraiche. A model Code of Conduct was approved by the Bòrd in April.

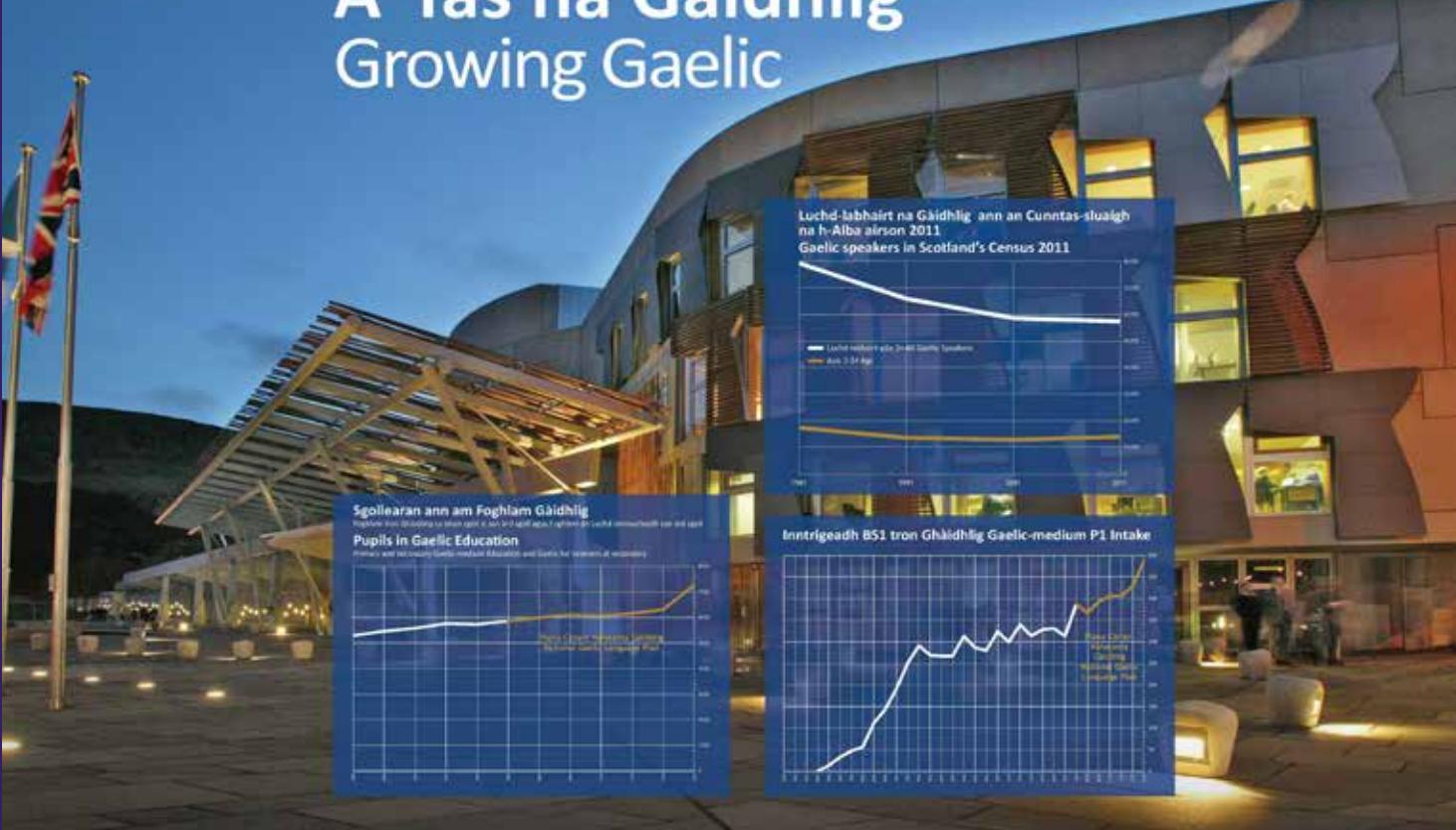
As part of the Programme for Government (PfG) there is a challenge for Public Bodies to achieve a 50:50 gender representation by 2020. I am pleased to report that the Board achieved this target in 2014/15.

In March 2015 we welcomed the appointment of Iain Campbell as Ceannard and Accountable Officer to lead the Bòrd in the delivery of the current National Gaelic Language Plan 2012 -17, and to undertake the challenge with the Bòrd of devising a new plan for growth and improvement for the five years thereafter. Iain is an experienced senior manager and with Masters Degrees in Regional Economics, Business Administration and Rural Development, with wide experience in Gaelic research and business analysis.



Buill is Luchd-obrach Bòrd na Gàidhlig 2015
Board Members and Staff 2015

A' fàs na Gàidhlig Growing Gaelic



Chaidh Iain a chur san dreuchd às dèidh do dh'lain Aonghas MacAoidh a dhreuchd mar Cheannard is Oifigear Cunntachail a leigeil dheth às dèidh ceithir bliadhna. Dh'oibraich Iain Aonghas gu cruaidh agus gu dicheallach gus an cànan is an cultar a thoirt air adhart. Dh'ùraich e modhan-riaghlaidh a' Bhùird, thog e dàimhean ùra is soirbheachail le buidhnean is daoine eile agus fo a stiùr chaidh adhartas nach bu bheag a dhèanamh ann a bhith dealbh agus a' toirt cinn-uidhe a' Phlana Càinain Nàiseanta Ghàidhlig gu buil, gu h-àraighe a thaobh obair le Ùighdarrasan Ionadail ann an raon an fhoghlaim.

Chuir sinn fàilte air dithis Bhall ùr don Bhòrd, Fiona O'Hanlon agus Dòmhnull MacLeod, agus tha iad a' tighinn thugainn le eòlas a tha gu sònraichte feumail nuair a thig e gu cùisean foghlaim. Sa bhliadhna a tha air thoiseach oirnn tha sinn an dùil fàilte a chur air tuilleadh bhuill ùra air a' Bhòrd.

Thug sinn taing do is ghabh sinn slàn le Seona NicFhillInnein a thàinig gu deireadh na h-ùine aice mar Bhall a' Bhùird. Leis an eòlas a fhuair i mar bhall de Bhuidhnean Poblach eile, agus leis an eòlas a th' aice air an roinn phriobhaidh, b' urrainn do Sheona am Bòrd a chuideachadh gu mòr le cùisean co-cheangailte ri riaghlaidh is planadh ro-innleachdail.

Sa Mhàrt, bhruidhinn am Bòrd agus an Sgioba Stiùiridh mu na poileasaidhean agus ro-innleachdan air am biodh prìomhachas agus sinn a' dol a-steach gu dàrna leth-ùine a' Phlana Càinain Nàiseanta Ghàidhlig (2012-2017) a th' agaunn an-dràsta, agus mar ullachadh airson a' phlana ùr a thèid na àite airson nan còig bliadhna às dèidh sin.

The appointment followed the retirement of John Angus MacKay from his post as Ceannard and Accountable Officer after four years. John Angus, a tireless campaigner for the language and culture, reformed the Board's internal administration processes, created new and positive external relationships, and oversaw significant progress in developing and delivering the objectives of the National Plan, particularly in relation to the work with Local Authorities in the field of education.

We welcomed the arrival of Fiona O'Hanlon and Donald MacLeod as Members of the Bòrd, and particularly value their contribution to our debates on Gaelic education. During the coming year we expect to make further appointments to add to the current membership of the Bòrd.

We said goodbye to Board Member Shona MacLennan. With her previous experience of membership of other Public Bodies, and with her experience in the private sector, Shona was able to make a strong contribution to Board governance and strategic planning.

In March, the Board and Senior Management discussed the strategic and policy approaches which will take priority as we begin the implementation of the second half of the current National Gaelic Language Plan (2012-2017), and in preparation for the new 5-year national plan which will follow.

Am measg nan nithean as cudromaiche a tha gu bhith ann san ùine sin, tha am Bile Foghlaim (Alba) ùr a tha gu bhith brosnachadh foghlam tron Ghàidhlig le bhith fàgail dleastanas air comhairlean, ma gheibh iad iarrtas bho phàrant airson foghlam bun-sgoile tron Ghàidhlig, measadh a dhèanamh feuch a bheil feum air a leithid, agus bidh dleastanas air comhairlean taic ghniomhach a thoirt do agus sanasachd a dhèanamh air ionnsachadh is teagasc na Gàidhlig ann an sgoiltean. 'S e iomairt fior mhath a tha seo bho Riaghaltas na h-Alba, ach tha e a' dol a dh'fhàgail dleastanasan leantainneach a bharrachd air oifigearan is stòrais a' Bhùird agus sinn le chèile ag obair a dh'ionnsaigh an aon amais, an àireamh dhaoine a tha ag ionnsachadh, a' bruidhinn agus a' cleachadh a' chàin a chur am meud.

Le bhith toirt taic do choimhairsnachdan, bidh am Bòrd a' toirt prìomhachas do dh'obair, pròiseactan agus iomairtean a tha ag amas gu sònraichte air daoine aois 0-30 agus pàrانت le clann òga. Bidh am Bòrd cuideachd a' dèanamh oidhprise com-pàirteachasan ro-innleachdail a thogail le buidhnean eile an lùib nan diofar raointean sam bi sinn ag obair, ach gu h-àraighe na h-ealain, agus leigidh sin leinn cuideachadh barrachd le bhith toirt Builean Nàiseanta Riaghaltas na h-Alba gu buil, cho math ri leasachaidhean càinain.

San ùine ghoirid agam mar Chathraiche Eadar-amail, tha mi air a bhith gu math moiteil às mar a tha luchd-obrach a' Bhùird ag obair gu dìcheallach agus gu dìoghrasach aig àm nuair a tha am mòr-shluagh a' suileachadh barrachd is barrachd bhuapa. Tha am Bòrd air aontachadh ri moladh bhon Cheannard gun tèid sgrùdadh neo-eisimeileach a dhèanamh air sgioba-obrach a' Bhùird, gus dèanamh cinnteach gum bi an structair luchd-obrach againn iomchaidh airson na h-ùine ri thigheann, agus gun tèid againn air nas urrainn dhuinn a dhèanamh gus taic a chumail ri ar n-oifigearan ann a bhith coileanadh nan dleastanasan aca.

San Ògmhios, tòisichidh luchd-obrach a' dealbh Plana Càinain Nàiseanta Gàidhlig ùr airson 2017-22. Sa chìad dol a-mach, bithear a' sgrùdadh dàta agus a' measadh a' phlana a th' ann mus tòisich sinn air pròiseas farsaing tràth ann an 2016 gus beachdan a' mhòr-shluagh a shireadh.

Tha fios agam gum faod mi seo a ràdh às leth a' Bhùird air fad agus nan oifigearan, gu bheil sinn a' coimhead air adhart gu mòr ri bhith cluinnit bhuuibh aig àm nuair a tha dùblain am pailteas ron Ghàidhlig, ach aig àm gu math dòchasach cuideachd agus sinn a' dealbh na slighe air adhart còmhla.

Ailean Dòmhnaill
Cathraiche Eadar-amail
Bòrd na Gàidhlig

Particularly important during this period will be the progress of the new Education (Scotland) Bill which aims to promote Gaelic education by placing a duty on councils both to assess the need for Gaelic-medium primary education following a parental request, and to actively promote and support Gaelic learning and teaching in schools. This very welcome initiative from the Scottish Government will however, place an additional and ongoing responsibility on the Board's officers and resources in delivering our joint objective to secure an increase in the number of people learning, speaking and using the language.

In supporting the wider community, the Bòrd will give key prioritisation to actions, projects and initiatives which prioritise those aged 0 – 30 and the parents of the younger children. It will also actively take the initiative to seek strategic partners amongst other agencies across our responsibilities but particularly in the arts, to enable us to better contribute to the delivery of the Scottish Government's wider National Outcomes, as well as language development.

During my short time as Interim-Chair, I have been singularly impressed by the dedication and commitment of the Bòrd's staff in the face of increasing public expectation, and the Bòrd has approved the Ceannard's recommendation that we should undertake an independent review of our human resources, to ensure that as we go forward, our structures are fit for purpose, and that we do all we can to support our officers in delivering their responsibilities.

In June the staff will begin work on drafting a new National Gaelic Language Plan for the years from 2017 – 22. The first phase will concentrate on data analysis and evaluation of our existing plan before we begin an extensive public consultation process early in 2016.

I know I speak for all the Bòrd and its officers in saying we are very much looking forward to engaging with you at a time when there is much to be seen as challenging for the Gaelic language but much to be optimistic about too as we chart a way forward together.

Allan Mac Donald
Interim-Chair
Bòrd na Gàidhlig.

Iain Caimbeul
Ceannard

Iain Campbell
CEO



LÈIRMHEAS A' CHEANNAIRD: CEO'S REVIEW: 2014/15

Tha e mar dhleastanas orm agus na thoileachas dhomh, agus mi nam Oifigear Cunntachail bhon 1 Giblean 2015, tús-fhacal a thoirt dhuibh airson Aithisg Bhliadhnailean Bhòrd na Gàidhlig 2014/15.

Tha Bòrd na Gàidhlig a' stiùireadh mar a thèid na Priomhachasan Leasachaidh sa Phlana Cànan Nàiseanta Ghàidhlig a thoirt gu buil le bhith toirt maoineachadh do bhuidhnean nàiseanta, sgìreil is ionadail eile, agus tro bhith ag obair le com-pàirteachasan a thogas is a ghlèidheas bun-stèidh thaiceil a chuidcheas gus an cànan a thoirt am feabhas air feadh Alba.

Tron bhliadhna, thug Buidheann-stiùiridh na Ro-innleachd Nàiseanta airson Foghlam Gàidhlig, aig a bheil riochdarean bho dhiofar bhuidhnean, taic phrìseil do dhiofar leasachaidhean ann am Foghlam Gàidhlig. Chaidh ro-innleachd airson nan Tràth-bhliadhnaichean a dhealbh mar phàirt de phoileasaidhean a tha an Riaghaltas a' stèidheachadh a thaobh Cloinn is Òigridh; chaidh frèam ro-innleachdail a dhealbh airson Gàidhlig do dh'Inbhidh às dèidh don Bhòrd beachdan a shireadh bho dhiofar bhuidhnean a tha toirt chùrsaichean seachad agus bho luchd-ionnsachaidh fhèin; agus chaidh tuilleadh obrach a dhèanamh air planaichean gus Foglam

As Accountable Officer from 1 April 2015, it is my responsibility to provide a foreword to Bòrd na Gàidhlig's Annual Report for 2014/15.

Bòrd na Gàidhlig manages the delivery of Developmental Priorities in the National Gaelic Language Plan through the funding of other national, regional and local organisations, and working through strategic partnerships to build and maintain a supportive infrastructure for the revitalisation of the Gaelic language across Scotland.

During the year, the multi-agency National Gaelic Education Strategy Steering Group provided solid support for developments in Gaelic education. A strategy for Early Years work was formulated within the Context of developing Government policy with regard to Children and Young people; the Bòrd working with a range of course providers and learners developed a strategic framework for Gaelic learning for adults; and further work was undertaken to develop strategies for expanding the provision of Gaelic Secondary Education. Implementation of these strategies will require realignment of resources in the future.



A' clàradh bhideoan 'Thig Gam Theagasc' 2014
Recording 'Thig Gam Theagasc' videos 2014

Gàidhlig san Àrd-sgoil a leudachadh. Ma thathar a' dol a thoirt nan amasan leasachaидh sin gu buil, feumar airgead a ga chosg mu choinneamh nithean eile an-dràsta a għluasad gu bhith air a chosg mu choinneamh nan amasan sin.

Rinneadh tuilleadh adhartais ann a bhith trusadh thidsearan, pàirt fior chudromach de na planaichean gus fogħlam Gàidhlig a thoirt air adhart is a leudachadh. Gus cur ris na cùrsaichean oideachaидh is ionnsachaيدh a bh' ann mu thràth do thidsearan, thug am Bòrd taic-airgid, ann an co-bhuinn ri Riaghaltas na h-Alba agus Ùghdarrasan Ionadail, do chùrsa ùr, *Cursa Bogaidh Gàidhlig do Thidsearan (CBGT)*. Chaidh an cùrsa a dhèanamh gus na sgilean càinain is oideachaيدh aig tidsearan, a bha teagasc mu thràth, a leasachadh feuch am b' urrainn dhaibh gluasad gu bhith teagasc tron Ghàidhlig. Rinn naodhnar thidsearan an cùrsa a bha air a ruith le Oïlthigh Srath Chluaidh ann an Glaschu, agus bidh na tidsearan sin a' cur ris an fhichead 's a seachd thidsearan Gàidhlig ùra a thathar an dùil a bhios a' ceumnachadh san Ògmhios 2015. Cuideachd, thoisich sinn air còmhraidhean mu bhith tòiseachadh a' ruith an sgeama ann an Roinn na Gàidhealtachd sna bliadhnaichean air thoiseach le maoineachadh bhon Bhòrd agus maoineachadh bho bhuidhnean com-pàirteach.

Further progress has been made in relation to teacher recruitment, a crucial element in strategies to develop and extend the provision of Gaelic education. To complement the existing courses for teacher education and learning the Bòrd funded, in partnership with Scottish Government and Local Authorities, a new course, *Gaelic Immersion for Teachers (GIFT)*. This course was designed to enable existing teachers to develop their language and pedagogic skills so as to be able to transfer to teaching through the medium of Gaelic. Nine teachers joined the course run by Strathclyde University in Glasgow, augmenting the pool of twenty-seven probationer Gaelic teachers expected to graduate in June 2015. Discussions were also initiated with the aim of running this scheme within the Highland Council area in future years, with Bòrd and other partnership funding.



Gus an tuilleadh chothroman oideachaidh is ionnsachaidh a stèidheachadh do thidsearan, tha am Bòrd cuideachd air taic-airgid a chur ri taic bho Riaghaltas na h-Alba airson cùrsa ùr do thidsearan Àrd-sgoile a tha ga ruith aig Sgoil MhicNeacail ann an Steòrnabhagh agus aig Colaiste a' Chaisteil OGE. 'S e cùrsa air leth adhartach a tha seo agus ma shoirbhicheas leis a' chùrsa seo mar mhodail, dh'fhaodte a thabhan ann an sgìrean eile de dh'Alba.

'S e leasachaidhean mòra a th' anna seo, a tha a' dearbhadh gu bheil miann làidir ann fuasglaidhean innleachdach a lorg air duilgheadasan le trusadh a bha ron seo a' a' fàgail dùbhlannach bu bheag romhainn. Thèid an àireamh thidsearan an àirde ri linn nan sgeamaichean ùra seo agus thèid iad sin an àite nan tidsearan a bhios a' leigeil dhiubh an dreuchd. Cuidichidh sin Ùghdarrasan Ionadail le bhith frithealadh air iarrtasan bho phàrantan airson foghlam tron Ghàidhlig a dh'fhaodas iad a chur a-steach tro mhodhan ùra a tha nam pàirt den dreachd de Bhile an Fhoghlaim (Alba) a chaidh fhoillseachadh sa Mhàrt 2015.

Chaidh an àireamh chloinne air Priomh a h-Aon ann am foghlam tron Ghàidhlig ann an Alba an àirde gu 556 duine-cloinne san Lùnastal 2014 – suas 18% bhan a' bhliadhna ron sin. Tha sin mar thoradh air an iarrtas bho phàrantan, agus air na h-iomairtean innealta a dh'aona-ghnothach a chuir am Bòrd air dòigh, ann an com-pàirt ri Comunn nam Pàrant is Ùghdarrasan Ionadail, agus iad a' cur na Gàidhlig air adhart agus a' toirt seachad fiosrachadh air na buannachdan a gheibhean bho dà-chànanas is foghlam tron Ghàidhlig.

To help further to increase opportunities for teacher education and learning, the Bòrd also provided funding to supplement Scottish Government support for a new course for Secondary teachers based at the Nicolson Institute in Stornoway and Lewis Castle College UHI. This is a highly innovative course and if the course model proves to be successful, it could be replicated in other areas of Scotland.

These are significant developments; demonstrating growing determination to provide innovative solutions to what had previously seemed challenging recruitment problems. The new schemes will expand the number of teachers available to fill posts vacated through retirement, and enhance the ability of Local Authorities to meet future parental requests for Gaelic-medium education under the new process set out in the draft Education (Scotland) Bill published in March 2015.

In August 2014 the Primary One Gaelic-medium enrolment throughout Scotland rose to 556 children - an 18% increase on the previous year. This is testimony to existing parental demand supported by innovative, targeted promotional advertising campaigns led by the Bòrd, in conjunction with Comunn nam Pàrant and Local Authorities, promoting Gaelic and providing information on the benefits of bilingualism through Gaelic-medium education.

Ann an 2014/15, chùm luchd-obrach Thràth-bhliadhnaichean a' Bhùird orra le obair gus taic is maoineachadh a thoirt do Bhuidhnean 0-3, an àireamh chloinne a fhuair cothrom air a' Ghàidhlig a mheudachadh, agus gus daoine a bhrosnachadh gu bhith cur an cuid chloinne gu sgoiltean-àraich Gàidhlig agus an uair sin gu Prìomh a h-Aon ann am foghlam tron Ghàidhlig.

Thòisich Comhairle na Gàidhealtachd an-uiridh a' togail bun-sgoil Ghàidhlig fa leth ann an Loch Abar faisg air a' Ghearasdan, agus tha iad air tòiseachadh air tèile a thogail ann am Port Righ. Thòisich Comhairle Baile Ghlaschu a' cur air dòigh dàrna bun-sgoil Ghàidhlig fa leth sa bhaile a bhios suidhichte air an làrach far a bheil Bun-sgoil Ghleann Dail mu thràth ann an Ceann a Deas a' bhaile. Bidh na sgoiltean ùra seo a' dùblachadh àireamh nan sgoiltean Gàidhlig fa leth ann an Alba, le feadhainn ann an Dùn Èideann, Glaschu is Inbhir Nis mu thràth. Tha an co-dhùnadhbh a rinn Comhairle Siorrhachd Àir an Ear gus foghlam tron Ghàidhlig 3-18 a thabhan air làrach-sgoile ùr ann an Cille Mheàrnaig a' dol a chur gu mòris na cothroman air foghlam Gàidhlig san sgire sin.

Ged a tha sinn air leudachadh iongantach fhaicinn sna beagan bhliadhnaichean a chaidh seachad ann an sgoiltean is aonadan Gàidhlig sna bailtean-mòra, tha tòrr den chloinn a tha ann am foghlam tron Ghàidhlig ann an sgoiltean dùthchail. Ma tha an leudachadh a' dol a leantainn, chan e a-mhàin gum feumar sgoiltean Gàidhlig ùra a stèidheachadh, ach cuideachd feumaidh an àireamh sgoilearan a tha a' tòiseachadh sna sgoiltean is aonadan a th' ann mu thràth a dhol an àird. Sa bhliadhna a chaidh bha sinn toilichte taic a thoirt do Chomhairle nan Eilean Siar leis an iomairt aca far an robh iad a' faighneachd do phàrantan an robh iad airson sgoiltean sna h-Eileanan Siar a chomharrachadh mar sgoiltean far am biodh foghlam tron Ghàidhlig mar chiad roghainn don chloinn a bha a' tòiseachadh. Tha seachd sgoiltean air aontachadh sin a dhèanamh thuige seo, agus tha dùil ann gun dèan feadhainn eile an aon rud, agus cuidichidh sin le bhith cur ris an àireamh chloinne a tha ann am foghlam ro-sgoile is bun-sgoile Gàidhlig.

Tha na prionnsapalan air cùl planadh cànan agus toraidhean rannsachaидh nam bun-stèidh do dh'obair a' Bhùird agus leanaidh sinn oirnn le bhith barantachadh rannsachadh ùr a tha a' toirt fiosrachadh dhuinn air mar a tha iomairtean leasachaидh is Planaichean Gàidhlig a' soirbheachadh. Am measg nan rudan as mothà a thachair am-bliadhna bha a' bhuidheann corpais a chaidh a chur air chois còmhla ri prìomh luchd-compàirt a tha an sàs ann am foghlam is craoladh agus cuideachd tha èòlaichean air cànan nan coimhleasachdan an sàs sa bhuidhinn. Bidh a' bhuidheann seo a' toirt comhairle ùghdarrasail seachad air cùisean co-cheangailte ri gràmar is briathrachas na Gàidhlig.

In 2014/15, the Bòrd's Early Years staff continued to directly support and fund 0-3 Groups, to grow the numbers of children gaining access to Gaelic, and to facilitate transfer to Gaelic-medium nursery and, ultimately, into Primary one Gaelic-medium education.

Last year Highland Council commenced the building of a new dedicated Gaelic-medium primary school near Fort William, and also another in Portree. Glasgow City Council commenced work on a second dedicated Gaelic-medium primary school on the Glendale campus on the South side of the city. These developments will double the number of existing dedicated Gaelic-medium schools in Scotland in Edinburgh, Glasgow and Inverness. The decision by East Ayrshire Council to provide 3-18 Gaelic education on a new campus in Kilmarnock will greatly enhance provision in that area.

Whilst the growth in Gaelic-medium education in recent years in dedicated Gaelic primary schools and units in schools in urban centres has been remarkable, many of the children in Gaelic-medium education are in schools in rural areas. For growth to continue, in addition to the creation of new Gaelic-medium schools, the numbers of children entering Gaelic-medium primary education in existing units and schools have to grow. In the past year we were pleased to support the initiative by Comhairle nan Eilean Siar to consult parents on the option to designate schools in the Western Isles as offering Gaelic-medium education as the default option. Seven schools have so far agreed to pursue this route, and it is anticipated that others will follow with potential for increasing the numbers of children accessing Gaelic-medium education in pre-school and primary education.

Language planning principles and research evidence underpin the Bòrd's work and we continue to commission research to inform progress on the impacts of development initiatives and Gaelic Language Plans. A significant new development this year was progress towards the creation of a Gaelic corpus panel, alongside key partners in the fields of education and broadcasting and also involving representation from community language experts. It is envisaged that the group will provide authoritative advice on Gaelic grammatical and terminological issues.

Sa bhliadhna a dh'fhalbh, chaidh iarraidh air Bòrd na Gàidhlig, a tha na bhall de Chom-pàirteachas Planaidh Coimhearsnachd nan Eilean Siar mu thràth, a bhith na bhall de Chom-pàirteachas Planaidh Coimhearsnachd na Gàidhealtachd. Tha seo na cheum cudromach dhuinn aig ire ro-innleachdail, oir dh'fhaodadh gum bi barrachd buaidhe aig na Planaichean Gàidhlig aig na buidhnean a tha an sàs sna Com-pàirteachasan Planaidh Coimhearsnachd ri linn mar a tha sinne an sàs san dà chom-pàirteachas.

Chùm am Bòrd orra ag obair ann an co-bhuinn ri MG ALBA agus Alba Chruthachail, agus aig an aon àm thòisich sinn air co-nbrachadh ùr le lomairt na Gàidhealtachd is nan Eilean agus sinn ag obair ann an com-pàirt feuch an dèan sinn feum de na toraidhean a thàinig bhon aithisg rannsachaidh, *Ar Stòras Gàidhlig*.

Tha fhios againn gu bheil feum aig daoine òga air àiteachan is suidheachaidhean far am faod iad Gàidhlig a chleachdadh agus iad gu math tric air an cuairteachadh le mòr-chànan na Beurla, agus thug am Bòrd taic an-uiridh do Chomunn na Gàidhlig agus Ùghdarrasan Ionadail gus prògram nan iomairean coimhearsnachd/òigrìdh a leudachadh gu sgìrean eile - leithid Muile, Barraigh is Na Hearadh - agus gus dreuchdan pàirt-thìde ann an Glaschu is Dùn Èideann a dhèanamh làn-thìde. Mar thoradh air sin, bha trì oifigearan deug ag obair le òigrìdh ann an coimhearsnachdan air an dùthaich agus ann am bailtean-mòra far a bheil foghlam tron Ghàidhlig stèidhichte. Gus am biodh barrachd co-nbrachaidh eadar an luchd-obrach coimhearsnachd sin agus an obair a ni luchd-obrach nan Tràth-bhliadhnaichean aig Bòrd na Gàidhlig, chaidh manaidsearan is oifigearan ChnaG a chur fo sgèith Bhòrd na Gàidhlig gu Màrt 2015.

Tron obair seo uile, sa bhliadhna a dh'fhalbh tha am Bòrd air a bhith a' leantainn air a' toirt amasan ro-innleachdail a' Phlana Cànan Nàiseanta Ghàidhlig 2012-17 gu buil.

Tha maoineachadh a' Bhùird a' toirt taic do dh'iomadh raon is roinn, agus fhuair còrr is trì cheud iarrtas taic thar na bliadhna. Tha an t-airgead sin a thuilleadh air na tabhartasan a bhios na ceithir-deug prìomh bhuidhnean is pròiseactan leantainneach eile a' faotainn. Am measg a' chòrr is trì cheud iarrtas a fhuair taic: fhuair trì fichead 's a sia-deug Ùghdarrasan Poblach taic le an cuid phròiseactan Gàidhlig eadar-dhealaichte; fhuair ceud is aon-deug pròiseactan Coimhearsnachd taic; fhuair fichead 's a trì-deug pròiseactan ealain taic – a' gabhail a-steach naodh pròiseactan ùra co-cheangailte ris an lionra dràma; fhuair còig-deug pròiseactan taic tro Cholmcille; fhuair dà fhichead 's a trì Buidhnean Thràth-bhliadhnaichean taic; agus fhuair fichead 's a naodh Oileanaich teagaisg Ghàidhlig tabhartasan.

In the course of the year, Bòrd na Gàidhlig, already a member of the Outer Hebrides Community Planning Partnership was invited to join the Highland Community Planning Partnership. This is an important strategic development as it has the potential for more effectively maximising the impact of the Gaelic Language Plans of the CPP partner organisations.

Whilst continuing to work in partnership with MG ALBA and Creative Scotland, the Bòrd opened new dialogue with Highlands and Islands Enterprise with regard to working in strategic partnership to ensure positive exploitation of the findings of the research Report, *Ar Stòras Gàidhlig*.

In recognition of the fact that young people need to find space to use Gaelic in the face of pressures from English language dominance, the Bòrd last year provided support to Comunn na Gàidhlig and Local Authorities to extend the community/youth initiative programme to areas not already covered - such as Mull, Barra and Harris - and to upgrade posts in Glasgow and Edinburgh from part-time to full-time. Thus, thirteen officers were working with young people in communities in rural and urban locations where Gaelic-medium education has taken root. To facilitate better integration of action between these community workers and other activity directed by Bòrd na Gàidhlig Early Years workers, Comunn na Gàidhlig managers and officers were seconded to Bòrd na Gàidhlig until March 2015.

Through these activities in the course of the year the Bòrd made continued progress against the strategic aims of the National Gaelic Language Plan 2012-17.

The range and scope of the Bòrd's support is substantial, with over three hundred funding applications supported by the Bòrd in the course of the year. This is in addition to the grants given to fourteen regularly funded organisations and other long-term projects: seventy-six Public Authorities were supported with their respective Gaelic language activities; one hundred and eleven Community projects; thirty-three Arts projects – including nine new drama network projects; fifteen Scotland/Ireland Colmcille projects; forty-three Early Years Groups; and twenty-nine Students aiming to become Gaelic teachers.

Dh'fhuirich maoineachadh a' Bhùird ann an 2014/15 aig an aon ire agus a bha e sna ceithir bliadhna ron sin. Ann an saoghal dùbhlachanach econamach mar a th' againn, tha e air a bhith sìor fhàs doirbh dha na buidhnean a gheibh maoineachadh bhuaninn taic-airgid thaotainn bho bhuidhnean eile, agus sin a' cur ceist ann mar as urrainn do chùisean cumail a' dol mar a tha iad. Ri linn sin, thug am Bòrd suil às ùr air na ro-innleachdan is prìomhachasan againn fhìn, obair a thòisich ann an 2014/15 agus a bhios a' leantainn ann an 2015/16, gu h-àraidh a thaobh nan Ealain Gàidhlig, Gàidhlig do dh'Inbhidh agus an dòigh sa bheil am Bòrd a' toirt taic do Ghàidhlig sa choimhairsnachd.

Ann an 2014/15 chùm sinn oirnn a' cur ris agus a' togail air an adhartas a rinn sinn a thaobh modhan-riaghlaidh a' Bhùird sna bliadhnaichean a chaidh seachad. Chaidh siostaman conaltraidh a' Bhùird a leasachadh le bhith ag ùrachadh ar làraich-lin agus le bhith neartachadh iomhaigh a' Bhùird sna meadhanan sòisealta. Chaidh iomairtean sanasachd farsaing agus a dh'aona-ghnothach a chur air adhart ann an diofar sgìrean gus aire dhaoine a tharraing gu foghlam tron Ghàidhlig agus gus daoine a bhrosnachadh gu bhith cur a-steach airson teagasc Gàidhlig. Tha an t-àrdachadh a tha air tighinn air an àireamh de chloinn ann am foghlam tron Ghàidhlig agus an àireamh thidsearan a tha trèanadh gu bhith nan tidsearan Gàidhlig a' sealltann gu bheil na h-iomairtean sin air tòiseachadh ag obrachadh. Fhuair a' Ghàidhlig deagh shanasachd aig ire nàiseanta leis na Duaisean Gàidhlig a tha faighinn taic bhon Daily Record, agus chaidh cuirm nan duaisean a chumail far an robh sluagh math an làthair

Bòrd funding in 2014/15 remained at the same level as in the previous four years. In a challenging economic climate, our funded organisations have increasing difficulty in sourcing funding from other bodies, which in turn creates uncertainty over future viability. As a result the Bòrd has to review its own strategies and priorities, a process already begun in 2014/15 and to be continued into 2015/16, particularly in relation to the Gaelic Arts, Adult learners and the Bòrd's approach to supporting Gaelic in the community.

In the course of 2014/15, we continued to consolidate governance gains in previous years, and to build on them. Bòrd communication systems were enhanced by updating web sites and by creating a strong profile on social media platforms. Generic and targeted promotional advertising was undertaken in locations geared to increasing the profile of Gaelic-medium education and to encouraging teacher recruitment. An increase in the numbers of children in Gaelic medium education and teachers in training indicate that such advertising and marketing is beginning to have an impact. The Daily Record Gaelic Awards gained a high profile nationally, and culminated in an enthusiastic, well attended awards ceremony with worthy winners emerging from a field of strong contenders.



Duaisean Gàidhlig na h-Alba 2014
Scottish Gaelic Awards 2014

agus bha grunn dhaoine is bhuidhnean air leth toillteanach air am moladh airson duais leis an fheadhainn as fheàrr a' buannachadh.

A thaobh chùisean luchd-obrach, chaidh ath-sgrùdadadh a dhèanamh air Leabhran an Luchd-obrach agus chaidh na prìomh chumhachan cosnaidh ùrachadh agus san Dàmhair 2014 chuir am Bòrd, còmhla ri buidhnean eile, an ainm ri Aonta Aithneachaichd le Aonadh nan Seirbheisean Poblach is Coimeirsealta (PCS).

Chùm sinn oirnn a' gabhail pàirt ann am Buidheann Thar-phàrtaidh na Gàidhlig aig a' Phàrlamaid. Cuideachd, chaidh taisbeanadh a chumail airson trì latha aig Pàrlamaid na h-Alba. B' e prìomh adhbhar an taisbeanaidh sealltainn mar a tha foghlam tron Ghàidhlig a' sìor dhol am meud agus a' bhuaidh a tha air a bhith aig sin air àireamhan bho Chunntas-sluagh 2011, gu h-àraidh a thaobh na h-àireamh de luchd-labhairt òga.

Thairis air a' bhliadhna choilean an luchd-obrach 90% de na Prìomh Thargaidean Coileanaidh agus bha e follaiseach gun robhar a' dèanamh adhartas a thaobh an 10% eile. Tha na prìomh earrainnean den Aithisg seo a' toirt seachad barrachd fiosrachaidh air na Priomh Thoraidhean Coileanaidh.

Le luchd-stiùiridh ùra a' tòiseachadh aig a' Bhòrd, bidh dùblain ùra ron luchd-stiùiridh sin, aig àm nuair a bhios dleastanasan a bharrachd a' tighinn air a' Bhòrd a thaobh Bile an Fhoghlaim (Alba) 2015; bidh aca cuideachd ri beachdan a shireadh bho luchd-ùidhe gus measadh eadar-amaill a dhèanamh air a' Phlana Càinain Nàiseanta Ghàidhlig a th' ann an-dràsta mar ullachadh gus am Plana airson 2017-22 a dhealbh; agus bidh aca ri dèanamh cinnteach gun tèid taingse làidir a chur a-steach chun an Ath-sgrùdaidh air Caiteachas Poblach a tha gu bhith ann.

Ged a tha uallach orm mar an t-Oifigeach Chunntachail airson an tùs-fhacail seo agus airson a bhith cur m' ainm ris na Cunntasan Blìadhnaile, bu chòir meal-a-naidheachd a chur air Iain Aonghas MacAoidh, a leig dheth a dhreuchd mar Cheannard aig deireadh a' Mhàirt 2015, airson luchd-obrach a' Bhùird a stiùireadh fad bliadhna shoirbheachail eile. Mar sin, bu thoigh leam, mar an Ceannard ùr, mo thaing a thoirt dha airson an ceannas làidir a nochd e agus an taic dhìoghrasach a thug e don Ghàidhlig fad iomadh bliadhna, agus airson mar a thog e stèidh dhaingeann aig a' Bhòrd air am faodar togail agus sinn a' gluasad air adhart agus a' cur aghaidh ri dùblain ùra. Tha gach duine aig a' Bhòrd a' guidhe gach sonas is soirbheachadh dha sna bliadhnaichean ri thigheinn.

Iain Caimbeul
Ceannard

In relation to staff governance, the Staff Handbook was reviewed and conditions of service documentation were updated and in October 2014 the Bòrd co-signed a Recognition Agreement with the Public and Commercial Services Union (PCS).

We continue to participate fully in the Parliament's Cross-Party Gaelic Group. In addition, a three day exhibition was staged at the Scottish Parliament. The focus of the exhibition was to demonstrate the continuing growth in Gaelic-medium education and the positive impact this growth had on the 2011 Census figures, particularly in relation to young people speaker numbers.

Over the course of the year, the Bòrd achieved 90% of its Key Performance targets, with progress clearly evident in relation to the other 10%. The main sections of this Report provide further details on Key Performance Outputs.

The Bòrd are in a period of transition, and the new management team will face new challenges with additional responsibilities falling on the Bòrd under the Education (Scotland) Bill 2015; the need to engage with stakeholders in the interim evaluation of the current National Gaelic Language Plan as a precursor to formulating the Plan for 2017-22; and ensuring a strong submission is made to the forthcoming Public Spending Review.

Whilst I as the Accountable Officer have the responsibility for this foreword and the signing of the Annual Accounts, it is the previous Ceannard John Angus MacKay, who retired at end March 2015, who should be congratulated for leading the Bòrd staff in another successful year. As such, I, as the incoming Ceannard, would like to express my thanks to him for his strong leadership and dedicated support to the cause of Gaelic over many years, and in creating a strong foundation for the Bòrd to move forward and take on new challenges. All at Bòrd na Gàidhlig wish him well for the future.

Iain Caimbeul
Ceannard

ADHBHAR AR N-OBRACH

OUR REMIT

Ar lèirsinn

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

Adhbhar ar n-obrach

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

Our vision

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

Our remit

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

Ar priomhachasan

Cor na Gàidhlig a leasachadh sna roinnean a na leanas:

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

Our priorities

Gaelic development in:

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

Ar modhan obrach

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

Our approach

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

PRÌOMH CHOMHARRAN COILEANAIÐH KEY PERFORMANCE INDICATORS

COILEANADH A' PHLANA CHORPORRA
BLIADHNA GU 31 MÀRT 2015
IMPLEMENTATION OF THE CORPORATE PLAN
YEAR ENDING 31 MARCH 2015

Raon Sector	Prìomh Chomharran Coileanaidh Key Performance Indicators	Aig 31/03/2015 At 31/03/2015		
		3	4	2
Dachaigh & Tràth-Bhliadhnaichean Home & Early Years	3	3	-	-
Sgoiltean & Tidsearan Schools & Teachers	4	4	-	-
Foghlam Seach-Sgoile Post-school Education	2	2	-	-
Coimhearsnachdan Communities	2	1	1	-
An t-Àite-obrach Workplace	2	1	1	-
Na h-Ealain & Na Meadhanan Arts & Media	2	2	-	-
Dualchas & Turasachd Heritage & Tourism	2	2	-	-
Planadh Corpais Corpus Planning	2	2	-	-
Seirbheisean Corporra Corporate Services	2	2	-	-
IOMLAN TOTAL	21	19	2	-

Rianail (U) (90%)
On target (90%)

A' dèanamh adhartas (10%)
Making progress (10%)

Beagan adhartais (0%)
Some progress (0%)

**FOGHLAM
EDUCATION**

Priomh Chomharran Coileanaidh Key Performance Indicators	Toradh Outcome	31/03/15
2.1 Dachaigh & Tràth-Bhliadhnaichean		
2.1 Home & Early Years		
Amasan ro-innleachdail is gniomhach air an stèidheachadh le luchd-compàirt airson an Sgeama Comhairleachaidh Phàrant.	Air a choileanadh: Tha an Sgeama Comhairleachaidh Phàrant a' ruith anns gach ùighdarris ionadail far a bheil FtG. Tha ceanglaichean stèidhichte le ùighdarrasan ionadail agus tha Oifigear Phàrant Comann nam Pàrant ag obair le luchd-comhairleachaidh anns gach sgìre.	
Strategic and operational aims for the Parental Advisory Scheme developed with partners.	Completed: The Parental Advisory Scheme is active in every local authority which has GME. Links are established with local authorities and the Comann nam Pàrant Parental Officer works with advisers in each area.	
Thèid bun-fiosrachadh airson nan àireamhan sna tràth-bhliadhnaichean a chruinneachadh agus a roinn.	Air a choileanadh: Tha fiosrachadh ga chruinneachadh gach ràith air àireamhan ann an raon nan Tràth-bhliadhnaichean – àireamhan chloinne, teaghlaichean, luchd-cluiche. Thairis air a' bhliadhna chaidh 1,300 duine cloinne a chlàradh ann am buidhnean air feadh Alba.	
Baseline statistics on numbers in early years provision collated and information shared.	Completed: Information on numbers for Early Years GME is collated every quarter – numbers of children, families, play leaders. Over the year, 1,300 children have been registered in groups throughout Scotland.	
Ath-sgrùdadadh air structar na roinne 0-3 agus atharraicheadh a tha gam moladh air an cur an gnìomh.	Air a choileanadh: Chuir Oilthigh Srath Chluaidh crìoch air pròiseact ath-sgrùdaidh air an t-seirbheis thràth-bhliadhnaichean a tha Bòrd na Gàidhlig a' toirt seachad. Tha na molaidhean anns an aithisg air an cur ann am plana-gníomha agus tha sinn ga chur an gnìomh.	
Structure for the 0-3 sector reviewed and recommended changes implemented.	Completed: Strathclyde University has completed a project which reviewed the Early Years service provided by Bòrd na Gàidhlig. The recommendations in the report have been put in an action plan which we are putting into effect.	

Priomh Chomharran Coileanaidh Key Performance Indicators	Toradh Outcome	31/03/15
2.2 Foghlam 2.2 Education		
2.2.1 Sgoiltean & Tidsearan 2.2.1 Schools & Teachers		
<p>Ro-innleachd a chruthachadh airson foghlam Gàidhlig san àrd-sgoil ann an co-bhùinn ri Buidheann-stìùiridh na Ro-innleachd Nàiseanta airson Foghlam Gàidhlig.</p> <p>Strategy developed for Gaelic secondary education in partnership with NGESSG.</p>	<p>Air a choileanadh: Chaidh an ro-innleachd seo a tharraing ri chèile. Tha beachdan air tilleadh bhon bhuidhinn-obrach, üghdarrasan ionadail agus buidhnean poblach le ùidh ann am foghlam Gàidhlig. Théid pàipear deireannach gu coinneimh a' Bhùird san Ògmhios 2015.</p> <p>Completed: This strategy has been developed. Recommendations have been received from the working group, local authorities and public bodies with an interest in Gaelic education. A final paper will be presented at the Bòrd meeting in June 2015.</p>	
<p>A' trusadh staitistearachd airson àireamh nan sgoilearan ann am FtG 0-18 agus a' co-obrachadh le Üghdarrasan Ionadail is Riaghaltas na h-Alba gus ro-phlanadh a dhèanamh airson leudachadh.</p> <p>Statistics gathered on numbers of pupils in 0-18 GME and liaise with local Authorities and Scottish Government forward plan for further expansion.</p>	<p>Air a choileanadh: Ann an 2014/15 chaidh 556 duine cloinne a-staigh gu P1. Tha fiosrachadh air a tharraing ri chèile air àireamhan agus tha dealbh nas fharsainge ann air ciamar a tha àireamhan ag atharrachadh thar nam bliadhnaichean.</p> <p>Completed: In 2014/15 556 children started in P1. Information on numbers has been collated and we now have a broader picture of how numbers are changing over the years.</p>	
<p>Ag ùrachadh fiosrachadh air foghlam thidsearan Gàidhlig agus sin air a thoirt am follais gu nàiseanta tro shanasachd agus com-pàirteachas le priomh luchd-ùidhe.</p> <p>Information on Gaelic-medium teacher education updated and promoted nationally through advertisement and through partnerships with key stakeholders.</p>	<p>Air a choileanadh: Chaidh dà choinneimh de BOLT a chumail airson fios fhaighinn air adhartas agus molaidean ùra a chur air adhart.</p> <p>Completed: Two meetings of the Working Group for Teachers (BOLT) were held to review progress and to put forward new recommendations.</p>	
<p>A' foillseachadh agus a' sanasachd fiosrachadh air dreuchdan Gàidhlig.</p> <p>Publication and promotion of information on Gaelic careers.</p>	<p>Air a choileanadh: Chaidh pasgan air dreuchdan Gàidhlig a chlò-bhualadh agus fhoillseachadh air na làraichean-lìn aig Teagasc, SDS, CNES agus Foghlam Alba.</p> <p>Completed: An information pack for Gaelic jobs was produced and published on the Teagasc, SDS, CNES and Education Scotland websites.</p>	

Prìomh Chomharran Coileanaidh Key Performance Indicators	Toradh Outcome	31/03/15
2.2.2 Foghlaim Seach-Sgoile 2.2.2 Post-school Education		
Bun-fhiosrachadh air a stèidheachadh airson na h-àireimh de dh'inhich ann an Alba a tha ag ionnsachadh Gàidhlig agus an ìre aig a bheil iad. A baseline established for the number of adults learning Gaelic in Scotland and the level at which they are at.	Air a choileanadh: Chaidh rannsachadh a dhèanamh air àireamhan luchd-ionnsachaидh agus feumalachdan luchd-ionnsachaидh. Completed: A survey was completed on the numbers of Gaelic learners and what needs they have.	
Ro-innleachd air a stèidheachadh an com-pàirt ri Buidheann-stiùridh na Ro-innleachd Nàiseanta airson Foghlam Gàidhlig airson Gàidhlig do dh'Inbhich agus sin air a foillseachadh. Strategy in partnership with NGESSG for Gaelic adult learning developed and published.	Air a choileanadh: Chaidh ro-innleachd a dhealbh an com-pàirt le Buidheann-obrach airson ionnsachadh do dh'Inbhich (BOII). Chaidh dreachd a chur chun a' Bhùird agus chun na Comataidh Poileasaidh agus Ionmhais anns a' Mhàrt. Chaith beachdan a ghabhail bho bhuidhnean poblach, oilthighean, colaistean, ùghdarrasan ionadail, luchd-cleachdaidh na Gàidhlig agus buidhnean eile le úidh ann an Gàidhlig do dh'Inbhich. Completed: In partnership with the Working Group for Adult Learners (BOII), a strategy has been developed. A draft was submitted to the Bòrd and to the Policy and Finance Committee in March. Recommendations were received from public bodies, universities, colleges, local authorities, users of Gaelic and from other groups with an interest in Gaelic adult learning.	

CLEACHDADH CÀNAIN GAELOC USAGE

Priomh Chomharran Coileanaidh Key Performance Indicators	Toradh Outcome	31/03/15
2.3 Coimhearsnachdan 2.3 Communities		
<p>A' dèanamh cinnteach gu bheil Amasan Àrd-ìre an cois gach fios-plana foirmeil a thèid a chur gu Poileas na h-Alba, Ùghdarris Poileas na h-Alba, Seirbheis Smàlaidh is Teasairginn na h-Alba, Seirbheis Charbadan-eiridiinn na h-Alba agus Comhairle Dhùn Phris is Ghall-Ghàidhealaibh, amasan a nì cinnteach gu bheil geallaidhean sna Planaichean Gàidhlig aca a thaobh inbhe, cleachdadh agus togail na Gàidhlig, a bheir taic do choimhearsnachdan Gàidhlig.</p> <p>Ensured that all new formal plan notices issued to Police Scotland, The Scottish Police Authority, The Scottish Fire and Rescue Service, The Scottish Ambulance Service and Dumfries and Galloway Council contained High Level Aims, aimed at ensuring Gaelic status, usage and acquisition commitments in their Gaelic Language Plans, and in support of Gaelic communities.</p>	<p>Air a choileanadh: Air a choileanadh. Chaidh fios-plana a chur gu gach buidheann, Sultain 2014.</p> <p>Completed: This has been completed. Plan notices were sent to each body in September 2014.</p>	
<p>Leudachadh lionra nan lomairtean, a' toirt a-steach Na Hearadh, Barraigh agus Bhatarsaigh.</p> <p>Expanding the lomairtean network, to include Harris, Barra and Vatersay.</p>	<p>Air a choileanadh: Chaidh na dreuchdan seo a lionadh agus tha obair a' tòiseachadh gus planaichean Gàidhlig coimhearsnachd a chruthachadh anns na Hearadh agus ann am Barraigh is Bhatarsaigh.</p> <p>Completed: These posts were filled and work has begun on community Gaelic plans in Harris, Barra and Vatersay.</p>	
<p>Buidheann-stiùiridh Choimhearsnachdan air a stèidheachadh agus Ro-innleachd Choimhearsnachdan air a dealbh gus poileasaidhean is maoineachadh Bhòrd na Gàidhlig a stiùireadh sna bliadhnaichean ri thighinn.</p> <p>A Communities Steering Group established and a Communities Strategy developed to guide Bòrd policy and funding in subsequent years.</p>	<p>A' dèanamh adhartas: Tha seo air clàr a' Bhùird airson 15-16 mar phàirt den Phlana Cànan Nàiseanta Ghàidhlig 2017-22.</p> <p>Making progress: This is on the Bòrd's agenda for 15-16 as part of the National Gaelic Language Plan 2017-22</p>	

Prìomh Chomharran Coileanaidh Key Performance Indicators	Toradh Outcome	31/03/15
2.4 Àite-Obrach 2.4 Workplace		
A' dèanamh cinnteach gu bheil Amasan Àrd-ìre an cois gach fios-plana foirmeil a thèid a chur gu Poileas na h-Alba, Ùghdarris Poileas na h-Alba, Seirbheis Smàlaidh is Teasairginn na h-Alba, Seirbheis Charbadan-eiridinn na h-Alba agus Comhairle Dhùn Phris is Ghall-Ghàidhealaibh, amasan a nì cinnteach gu bheil geallaidhean sna Planaichean Gàidhlig aca a thaobh cleachdadh na Gàidhlig agus trèanadh Gàidhlig san àite-obrach. Ensured that all new formal plan notices issued to Police Scotland, The Scottish Police Authority, The Scottish Fire and Rescue Service, The Scottish Ambulance Service and Dumfries and Galloway Council contained High Level Aims, aimed at ensuring workplace usage and training commitments in their Gaelic Language Plans.	Air a choileanadh: Chaidh fios-plana a chur gu gach buidheann, Sultain 2014. Completed: Plan notices were sent to each body in September 2014.	
Ag obair còmhla ri "Ceangal-G" gus 'goireas-cànan', Gàidhlig san àite-obrach, a chruthachadh. Worked with the "Connect-G" project to deliver a Gaelic in the workplace toolkit.	A' dèanamh adhartas: Tha am pròiseact Ceangal-G gus a bhith deiseil, ach tha ùidh aig buidhnean ann an Alba is ann an Èirinn ann a bhith ag obair còmhla air pròiseactan co-cheangailte ri Gàidhlig san àite-obrach. Chaidh goireasan airson roinn na turasachd a chruthachadh a dh'fhaodadh a bhith feumail ann an roinnean eile. Making progress: The "Connect-G" project will soon be completed, but groups in Scotland and Ireland are interested in working together on projects dealing with Gaelic in the workplace. Resources have been produced for the tourism sector which could be useful for other sectors.	

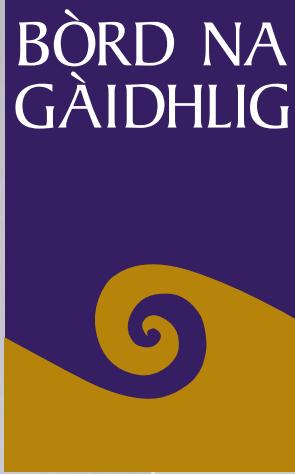
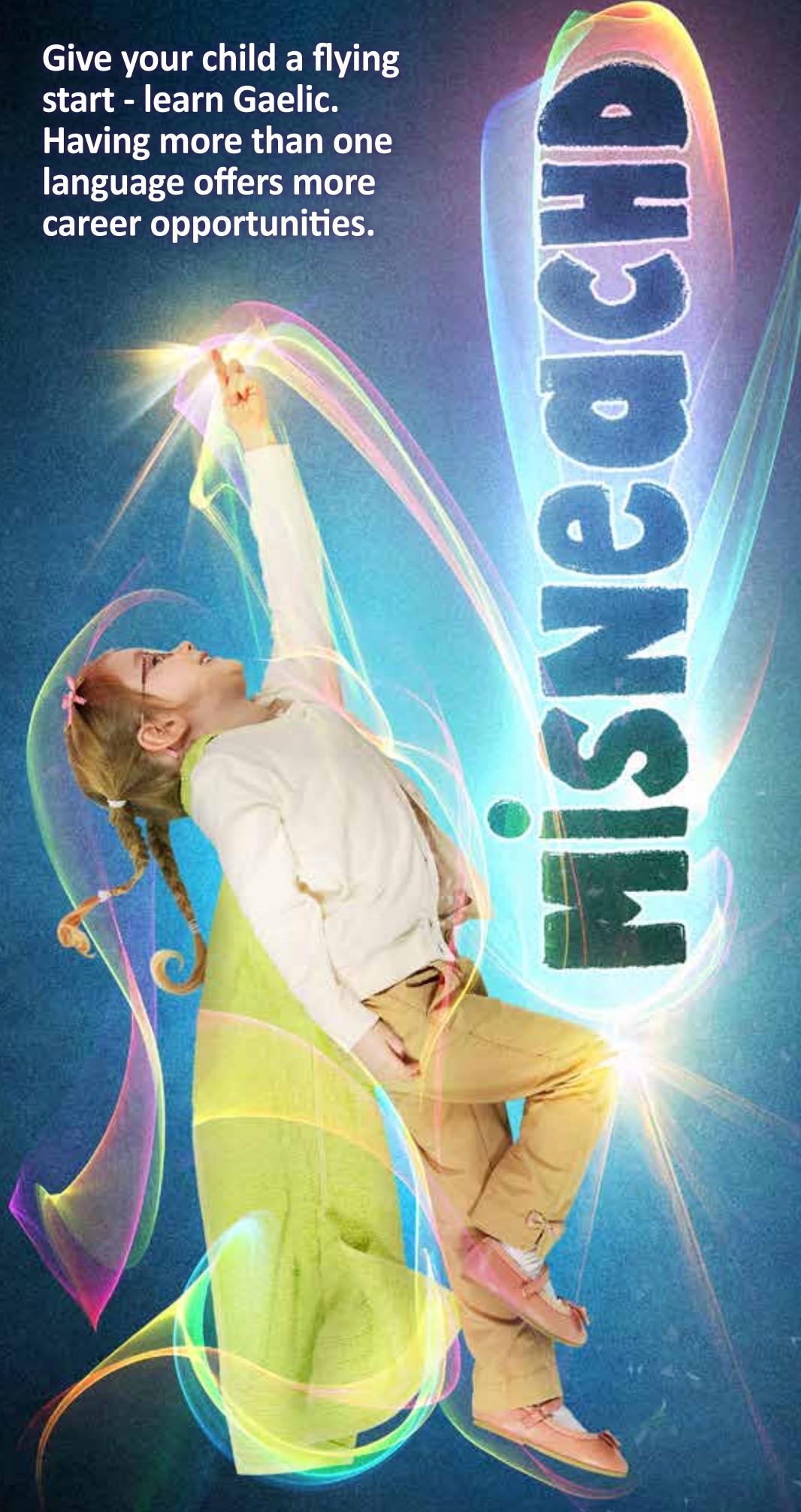
Priomh Chomharran Coileanaidh Key Performance Indicators	Toradh Outcome	31/03/15
2.5 Na h-Ealain, Na Meadhanan, Dualchas & Turasachd 2.5 Arts & Media, Heritage & Tourism		
2.5.1 Na h-Ealain & Na Meadhanan 2.5.1 Arts & Media		
A' dèanamh cinnteach gu bheil Amasan Àrd-ire an cois an fhiос-phlana fhoirmeil a thèid a chur gu Comhairle Dhùn Phris is Ghall-Ghàidhealaibh, amasan a nì cinnteach gu bheil geallaidean sa Phlana Ghàidhlig aca a thaobh nan ealain is nam meadhanan. Ensured that the formal plan notice issued to Dumfries and Galloway Council contained High Level Aims, aimed at ensuring arts and media commitments in their Gaelic Language Plans.	Air a choileanadh: Chaidh fios-plana a chur thuca, Sultain 2014. Completed: A plan notice was sent to them in September 2014.	
A' toirt taic do dh'obair a nì Gàidhlig follaiseach an lùib Geamannan a' Cho-fhlaitheis agus/no am Prògram Cultarach a tha co-cheangailte ris agus an lùib na Bliadhna airson Tilleadh Dhachaigh 2014. Supported the presence of Gaelic as part of the Commonwealth Games and / or the associated Cultural Programme plus the Year of Homecoming 2014.	Air a choileanadh: Thug am Bòrd taic-airgid do phròiseactan a bha mar phàirt de na tachartasan mòra seo. Completed: The Bòrd gave financial assistance to projects relating to these major events.	
2.5.2 Dualchas & Turasachd 2.5.2 Heritage & Tourism		
A' dèanamh cinnteach gu bheil Amasan Àrd-ire an cois an fhiос-phlana fhoirmeil a thèid a chur gu Comhairle Dhùn Phris is Ghall-Ghàidhealaibh, amasan a nì cinnteach gu bheil geallaidean sa Phlana Ghàidhlig aca a thaobh dualchais is turasachd. Ensured that the formal plan notice issued to Dumfries and Galloway Council contained High Level Aims, aimed at ensuring heritage and tourism commitments in their Gaelic Language Plan.	Air a choileanadh: Chaidh fios-plana a chur thuca, Sultain 2014. Completed: A plan notice was sent to them in September 2014.	
A' dèanamh cinnteach gu bheil EventScotland mar phàirt de dh'Fhòram RNEG gus cuideachadh leis a' phriomhachas "eadar-nàiseanta". Ensured that EventScotland are included on the NGAS Forum in support of the "international" priority.	Air a choileanadh: Tha EventScotland mar phàirt den bhuidhinn agus a' toirt taic leis a' phriomhachas "eadar-nàiseanta" aig RNEG (NGAS). Completed: EventScotland are part of the Forum and are giving support to the NGAS's "international" priority.	

Prìomh Chomharran Coileanaidh Key Performance Indicators	Toradh Outcome	31/03/15
2.6 Planadh Corpus 2.6 Corpus Planning		
<p>A' dèanamh cinnteach gu bheil Amasan Àrd-ìre an cois gach fios-plana foirmeil a thèid a chur gu Poileas na h-Alba, Ùghdarris Poileas na h-Alba, Seirbheis Smàlaidh is Teasairginn na h-Alba, Seirbheis Charbadan-eiridinn na h-Alba agus Comhairle Dhùn Phris is Ghall-Ghàidhealaibh, amasan a nì cinnteach gu bheilear a' cleachdadadh Gnàthachas Litreachaidh na Gàidhlig is Ainmean-Àite na h-Alba sna Planaichean Gàidhlig aca.</p> <p>Ensured that formal plan notices issued to Police Scotland, The Scottish Police Authority, The Scottish Fire and Rescue Service, The Scottish Ambulance Service and Dumfries and Galloway Council contained High Level Aims, aimed at ensuring the use of the Gaelic Orthographic Conventions and Ainmean-Àite na h-Alba in their Gaelic Language Plans.</p>	<p>Air a choileanadh: Chaidh fios-plana a chur gu gach buidheann, Sultain 2014.</p> <p>Completed: Plan notices were sent to each body in September 2014.</p>	
<p>Ro-innleachd choileanaidh air a cruthachadh stèidhichte air molaidhean na h-aithisge, "Planadh Corpais airson Gàidhlig".</p> <p>Created an implementation strategy based on the recommendations of the "Corpus Planning for Gaelic" report.</p>	<p>Air a choileanadh: Air a choileanadh. Chaidh ro-innleachd a chruthachadh stèidhichte air seo.</p> <p>Completed: This has been completed. A strategy was produced based on the recommendations.</p>	

SEIRBHEISEAN CORPORRA CORPORATE SERVICES

Prìomh Chomharran Coileanaidh Key Performance Indicators	Toradh Outcome	31/03/15
<p>A' cumail ri riaghailtean a thaobh sgrùdaidhean is in-sgrùdaidhean.</p> <p>Internal and external audit compliance.</p>	<p>Air a choileanadh: Chaidh seo a choileanadh. Tha teisteanasan ann bho In-sgrùdadadh agus Sgrùdadadh na h-Alba.</p> <p>Completed: This has been completed. There is certification from the Internal Auditors and from Audit Scotland.</p>	
<p>Fiosrachadh ri fhaotainn, nuair a thèid iarrайдh, ann an cruth didseatach airson pròiseactan a fhuair maoineachadh bhon Bhòrd airson nan trì bliadhna mu dheireadh.</p> <p>On-demand information on Bòrd funded projects for last 3 years available to public in digital format.</p>	<p>Air a choileanadh: Chaidh seo a choileanadh. Chaidh App a chruthachadh a tha a' toirt fiosrachadh air na pròiseactan a tha a' faotainn maoineachadh bhon Bhòrd, agus tha àireamhan ann air foghlam Gàidhlig agus mar sin air adhart.</p> <p>Completed: This has been completed. An App has been created which gives information on projects receiving Bòrd funding with statistics on Gaelic education etc.</p>	

**Give your child a flying start - learn Gaelic.
Having more than one language offers more career opportunities.**



AITHISG AGUS CUNNTASAN

A' BHLIADHNA A CHRÌOCHNAICH AIR 31 MÀRT 2015

REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2015

CLÀR-INNSE

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AITHRIS AN
LUCHD-STIÙIRIDH

MANAGEMENT
COMMENTARY

Aithisg Ro-Innleachdail

Strategic Report

Tha Bòrd na Gàidhlig a' foillseachadh na h-Aithisge Bliadhnailean agus nan Cunntasan Deireannach againn airson na bliadhna 1 Giblean 2014 gu 31 Màrt 2015. Chaith na cunntasan ullachadh ann an cruth a tha a rèir stiùireadh a fhuaras bho Mhinistearan na h-Alba agus sin a' cumail ri Earrainn 8 de Achd na Gàidhlig (Alba) 2005.

Bòrd na Gàidhlig presents its Annual Report and Final Accounts for the year from 1 April 2014 to 31 March 2015. The accounts have been prepared in the form directed by the Scottish Ministers in accordance with Section 8 of the Gaelic Language (Scotland) Act 2005.



FIOSRACHADH MUN REACHDAS

STATUTORY BACKGROUND

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

PRÌOMH OBAIR

'S e prìomh obair Bhòrd na Gàidhlig:

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

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

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

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

PRINCIPAL ACTIVITIES

Bòrd na Gàidhlig's principal activities are:

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

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

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

COILEANADH IONMHASAIL FINANCIAL PERFORMANCE

SEALLADH FARSAING AIR A' BHLIADHNA

Tha Leabhran an Riaghaltas airson Aithisgean Ionmhasail (*FReM 2014/15*) a dh'fhoillsich Roinn Ionmhais na Banrigh a' sealltainn a' chrutha sam bu chòir cunntasan bliadhnaile a bhith nochdadh. Tha an Tabhartas-gus-Cuideachadh ("GIA") air a ghabhail a-staigh mar phàirt den Chùl-stòr Choitcheann a chithear san Aithris air Atharraichean ann an Earrainnean Luchd-pàighidh Chìsean an àite a bhith san Aithris air Caiteachas lomlan Lom airson na bliadhna. Tha gach suim eile a tha fo teachd-a-steach no caiteachas a' nochdadh san Aithris air Caiteachas lomlan Lom.

Tha Bòrd na Gàidhlig a' dèanamh aithris air tar-chosg lom de £11,000 mu choinneamh an Tabhartas-gus-Cuideachadh a fhuaras bho Riaghaltas na h-Alba. Tha sin taobh a-staigh nan crìochan iomchaidh seach gun deach airgead bhon chùl-stòr a chosg. Dh'èirich seo ri linn mar a chaidh maoineachadh GLAIF luach £120,000 nach deach a chur gu feum a ghlusasad chun a' bhuidseit airson Leasachaidhean Gàidhlig far an deach £134,000 uile-gu-lèir ath-chomharrachadh airson pròiseactan ro-innleachdail mar thaic do phròiseactan co-cheangailte ris a' Phlana Cànan Nàiseanta Ghàidhlig. Chaith an tar-chosg a dh'èirich a lùghdachadh ri linn fo-chosg de £3,000 ann an cosgaisean ruith.

Stèidhichte air modhan-cunntasachd le teachd-a-steach is caiteachas, b' e toradh ionmhasail na bliadhna airson obair àbhaisteach na buidhne, còrr luach £36,621. Tha an còrr ag èirigh ri linn atharraichean air na h-aithrisean ionmhasail agus chan ann ri linn gluasad an airgid.

Bha na priomh chosgaisean obrachaidh sa bhliadhna, stèidhichte air teachd-a-steach is caiteachas, ag èirigh bho An Dachaigh is na Tràth-bhliadhnaichean £0.209m (2014 £0.211m), Foghlam is Ionnsachadh £0.815m (2014 £0.881m), Coimhlearsnachdan £0.738m (2014 £0.657m), Na h-Ealan, Na Meadhanan, Dualchas is Turasachd £0.443m (2014 £0.487m), Priomhachasan Ro-innleachdail a' Phlana Cànan Nàiseanta Ghàidhlig £0.678m (2014 £0.233m) agus Maoin Bhuileachaidh Achd na Gàidhlig £1.017m (2014 £1.119m).

Am measg nan suimeannan eile a chosg am Bòrd bha cisean Buill a' Bhùird £0.062m (2014 - £0.063m), Cosgaisean Luchd-obrach £1.033m (2014 - £0.972m) agus Cosgaisean Ruith na h-Oifis £0.209m (2014 - £0.256m). B' e a' chosgais a thaobh call luach airson na bliadhna £0.002m (2014 - £0.019m).

OVERVIEW OF THE YEAR

The Government Financial Reporting Manual (*FReM 2014/15*) issued by HM Treasury sets out the format of the annual accounts. Grant-in-Aid ("GIA") is included in the General Reserve in the Statement of Changes in Taxpayers' Equity rather than included in the Statement of Comprehensive Net Expenditure. All other income and expenditure is included in the Statement of Comprehensive Net Expenditure.

Bòrd na Gàidhlig reports a net cash overspend of £11,000 against the Scottish Government's Grant-in Aid allocation. This is within acceptable limits due to available cash reserves. This arose as a result of a re-allocation of un-utilised Gaelic Language Act Implementation Funds' of £120,000 to Gaelic Development where a total of £134,000 was re-allocated on strategic projects in support of National Gaelic Language Plan projects. The resultant overspend was reduced by an underspend in running costs of £3,000.

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

On an income and expenditure basis the main operational costs incurred during the year related to Home and Early Years £0.209m (2014 £0.211m), Education and Learning £0.815m (2014 £0.881m), Community £0.738m (2014 £0.657m), Art, Media, Heritage and Tourism £0.443m (2014 £0.487m), National Gaelic Language Plan Strategic Priorities £0.678m (2014 £0.233m) and National Gaelic Act Language Implementation Fund £1.017m (2014 £1.119m).

Other expenditure by the Bòrd included Bòrd Member fees £0.062m (2014 - £0.063m), Staff Costs £1.033m (2014 - £0.972m) and Office Running Costs £0.209m (2014 - £0.256m). Depreciation charged in the year was £0.002m (2014 - £0.019m).

Tha an aithris air an t-suidheachadh ionmhasail a' sealltainn fèicheanasan lom de £0.856m (2014 – fèicheanasan lom de £0.481m). Tha seo air obrachadh a-mach le bhith a' toirt air falbh a' challa ann an Cùl-stòr nam Peinseanan (£0.978m) (2014 (£0.567m)) bhon chòrr sa Chùl-stòr Choitcheann £0.122m (2014 - £0.085m). Chithear tuilleadh fiosrachaiddh air a' chall sna maoinean peinnsein san nota mu Fhèicheanasan Peinnsein air duilleag 9. Ged a tha na h-aithrisean ionmhasail seo a' dèanamh aithris air an t-suidheachadh a thaobh fèicheanasan lom, chaidh an ullachadh le dùil gun cùm a' bhuidheann a' dol agus sin a' cumail ri Leabhran an Riaghaltas airson Aithrisean Ionmhasail. Faicibh duilleag 6 airson aithris air buidheann a tha cumail a' dol.

MAOINEACHADH

Tha an stiùireadh bho Roinn an Ionmhais ag iarraidh air buidhnean poblach neo-roinneil Tabhartasan-gus-Cuideachadh a shealltainn mar airgead maoineachaidh a bheirear gu dìreach chun a' Chùl-stòir Choitchinn san aithris air an t-suidheachadh ionmhasail. B' e an GIA a fhuras am-bliadhna £5,154,000 (2014 - £5,154,000). Chaidh an t-sùim air fad a fhuras a tharraing a-nuas mar airgead tron bhliadhna.

TARGAIDEAN NA ROINNE A BHEIR ÙGHDARRAS DHUINN

Tha dùil ann gun cùm Bòrd na Gàidhlig rian air a' bhuidseat aige, a' gabhail a-steach GIA agus teachd-a-steach eile, a rèir na Sgriobhainn le Bun-fhrèam agus Leabhran Ionmhas Poblach na h-Alba. Thathar an dùil gun dèan Bòrd na Gàidhlig cinnteach, a' gabhail aon bhliadhna còmhla ri tèile, gum bi teachd-a-steach bhon Tabhartas-gus-Cuideachadh co-ionann ri caiteachas. Bha caiteachas Bhòrd na Gàidhlig ann an 2014-15 £11,000 thairis air an tabhartas a fhuair aonta bho Riaghaltas na h-Alba, tha sin taobh a-staigh criochan iomchaidh seach gun robh airgead ann bhon chùl-stòr.

GLUASADAN

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

The statement of financial position shows net liabilities of £0.856m (2014 – net liabilities of £0.481m). This comprises the balance in the General Reserve £0.122m (2014 - £0.085m) less the deficit on the Pension Reserve (£0.978m) (2014 (£0.567m)). Further information on the pension deficit is given in the Pension Liabilities note on page 9. These financial statements, although reporting a net liabilities position, have been prepared on a going concern basis which is in accordance with the Government's Financial Reporting Manual. See page 6 for statement on going concern.

FUNDING

Treasury instructions to non departmental public bodies are to show Grant-in-Aid as financing income that is taken straight to the General Fund in the statement of financial position. The GIA allocated for the year was £5,154,000 (2014 - £5,154,000). The whole amount allocated was drawn down in cash during the year.

SPONSOR DIVISION TARGETS

Bòrd na Gàidhlig is expected to manage its budget, including GIA and other income, in accordance with the Framework Document and the Scottish Public Finance Manual. Bòrd na Gàidhlig is expected to ensure that, taking one year with another, income from Grant-in-Aid matches outgoings in cash terms. Bòrd na Gàidhlig expenditure in 2014-15 was £11,000 over the allocation approved by Scottish Government, this is within acceptable limits due to available cash reserves.

TRENDS

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

SEILBHEAN CALPA NA BLIADHNA CAPITAL INVESTMENTS IN YEAR

Chuir Bòrd na Gàidhlig £4,000 (2014 - £2,000) an seilbh so-mhaoin shuidhichte sa bhliadhna seo.

Bòrd na Gàidhlig invested £4,000 (2014- £2,000) in fixed assets during the year.

	2015 £,000	2014 £,000	
Uidheamachd Choimpiutaireachd	4	2	Computer Equipment

TIODHLACAN AGUS TABHARTASAN CARTHANNACH GIFTS AND CHARITABLE DONATIONS

Cha deach gin a thiodhlaican no tabhartasan carthannach a thoirt do Bhòrd na Gàidhlig sa bhliadhna seo (2014 – cha robh gin).

There have been no gifts or charitable donations made by Bòrd na Gàidhlig in the year (2014 – Nil).

CALL, SUIMEANNAN SÒNRAICHTE AGUS DUBHADH ÀS LOSSES, SPECIAL PAYMENTS AND WRITE OFFS

Cha robh call ann, suimeannan sònraichte, no suimeannan air an dubhadh às rè na bliadhna (2014 – cha robh gin).

There were no losses, special payments, or write offs in the year (2014 Nil).

NÒTAICHEAN A THAOBH GIN

GENDER NOTE

	Fireannaich 31 Màrt 2015	Boireannaich 31 Màrt 2015	Fireannaich 31 Màrt 2014	Boireannaich 31 Màrt 2014	
	Males 31 March 2015	Females 31 March 2015	Males 31 March 2014	Females 31 March 2014	
Buill a' Bhùird	4	4	3	3	Bòrd Members
Àrd Luchd-stìùridh*#	2	0	1	0	Senior Management*#
Luchd-obrach	9	16	9	16	Employees

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

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

Faicibh duilleag 14.

Please see page 14.

POILEASAIDH PÀIGHIDH AIRSON

LUCHD-SOLARACHAIDH

SUPPLIER PAYMENT POLICY

Tha e na phoileasaidh aig Bòrd na Gàidhlig gum pàigh sinn gach neach-solarachaидh taobh a-staigh 30 latha-obrach bhon a gheibhear am fairdeal, agus thèid seo innse don luchd-obrach a tha dèiligeadh ri bhith pàigheadh luchd-solarachaидh agus madh'iaras iad, thèid seo innse do luchd-solarachaидh. Bidh Bòrd na Gàidhlig a' coileanadh nan riatanasan a tha Riaghaltas na h-Alba air a stèidheachadh a thaobh a bhith pàigheadh chompanaidhean beaga, sin gum bithear ag amas air am pàigheadh taobh a-staigh 10 latha. B' e an ùine a thug e dhuinn sa chumantas luchd-fiach a phàigheadh 2.5 latha (2014 – 2.5 latha).

It is Bòrd na Gàidhlig practice to pay all suppliers no later than 30 working days from receipt of invoice in accordance with its policy, which is made known to the staff that handle payments to suppliers and is made known to suppliers on request. Bòrd na Gàidhlig meets the requirements laid down by Scottish Government in respect of payments to small companies, which stipulates a payment target no later than 10 days. The average time taken to pay creditors during the year was 2.5 days (2014 – 2.5 days).

TARGAIDEAN IONMHASAIL

FINANCIAL TARGETS

Fhuair Bòrd na Gàidhlig Tabhartas-gus-Cuideachadh luach £5.154m airson 2014-15 (£5.154m 2013-14) agus sin air a roinn tarsainn a' bhuidseit.

Bòrd na Gàidhlig received a total Grant-in-Aid allocation for 2014-15 of £5.154m (£5.154m 2013-14) split across the budget .

Feumaidh Bòrd na Gàidhlig obair a rèir chrìochan ionmhasail a thèid a shuidheachadh le Ministearan na h-Alba airson na bliadhna. Ann an 2014-15 b' ann mar seo a bha an suidheachadh:

Bòrd na Gàidhlig is required to operate within the financial allocation determined by Scottish Ministers for the year. In 2014-15 the position was as follows:

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

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

The above table reports a net overspend of £11,000 on a cash basis against the Grant-in-Aid allocation. This is within acceptable limits due to available cash reserves.

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

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

The above table reports an underspend of £37,000 on a cash basis against the Grant-in-Aid allocation.

SAORSA AN FHIOSRACHAIDH

FREEDOM OF INFORMATION

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

Ann an 2014/15 fhuair Bòrd na Gàidhlig 10 (2013/14 – 13) iarrtasan fo Shaorsa an Fhiosrachaидh.

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

In 2014/15 Bòrd na Gàidhlig received 10 (2013/14 – 13) Freedom of Information requests.

BUIDHEANN A THA CUMAIL A' DOL GOING CONCERN

Chaidh na cunntasan ullachadh a rèir riatanasan na h-inbhe cunntasachd IAS 19 agus nan cois tha luachadh le clèireach-urrais air fèicheanasan an sgeama pheinsein mar a tha air a mhìneachadh ann an nòta 11 airson nan cunntasan. Mar phàirt de seo tha fèicheanasan a dh'fheumar a phàigheadh sna bliadhnaichean air thoisearch oirnn mar fèicheanasan peinnsein a tha ag èirigh bho Bhòrd na Gàidhlig a bhith cumail ri IAS 19. Tha Hymans Robertson LLP, an clèireach-urrais airson an sgeama pheinnsein, air obrachadh a-mach dè na fèicheanasan a th' ann fo IAS 19. Nì an clèireach-urrais ath-sgrùdadhe air stèidh maoineachaидh an sgeama pheinnsein a h-uile trì bliadhna, cho math ri ath-sgrùdaidhean gach bliadhna ma dh'fheumar. Chaidh an luachadh ofigeil a dhèanamh air a' mhaoin air 31 Màrt 2014. Nuair a bha iad a' tomhas dè a' chosgais a bhiodh ann airson peinnseanan airson na bliadhna gu 31 Màrt 2015, tha an clèireach-urrais air gabhail ris gum bi luchd-obrach a' cumail orra a' cosnadh shochairean ùra a rèir nan riaghailtean mar a tha iad an-dràsta agus gum bi an uiread pàighidh air a bheilear a' cosnadh peinnsean a' fuireach faisg air an aon ire nuair a thig luchd-obrach ùra an àite feadhainn a dh'fhalbhas.

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

The accounts have been prepared incorporating the requirements of the accounting standard IAS 19 and include an actuarial valuation of the pension scheme liability as explained in note 12 to the accounts. This reflects the inclusion of liabilities falling due in future years in respect of pension liabilities arising from the application of IAS 19 to Bòrd na Gàidhlig. Hymans Robertson LLP, the actuary to the pension scheme, has calculated the liability arising under IAS 19. The actuary conducts a triennial review of the funding basis of the pension scheme, along with yearly reviews when appropriate. The formal valuation of the fund was conducted as at 31 March 2014. In preparing the projected pension expense for the year to 31 March 2015, the actuary has assumed employees continue to earn new benefits in line with the regulations as they currently stand and that the pensionable payroll remains stable with new entrants replacing leavers.

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

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

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

AN ÀRAINNEACHD ENVIRONMENTAL MATTERS

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



Iain Caimbeul
An t-Ofigeal Cunntachail
4 Ògmhios 2015



Iain Campbell
Accountable Officer
4 June 2015

Aithisg Nan Stiùirichean Directors' Report

BALLRACHD A' BHÙIRD BÒRD COMPOSITION

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

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



FIOSRACHADH COILEANAIÐH PERFORMANCE INFORMATION

Chithear fiosrachadh air an adhartas a tha Bòrd na Gàidhlig air a dhèanamh a thaobh a bhith coileanadh ar Plana Corporra aig 31 Màrt 2015 ann an Aithisg a' Cheannaird.

Information on Bòrd na Gàidhlig's progress in delivering its Corporate Plan as at 31 March 2015, is given in the Ceannard's Review.

LUCHD-OBRACH A' GABHAIL COM-PÀIRT EMPLOYEE INVOLVEMENT

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

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

Thairis air a' bhliadhna chuir am Bòrd an ainm ri Aonta Aithneachaiddh le Aonadh nan Seirbheisean Poblach is Coimeirseala (PCS) agus thug sinn cead don Riochdaire a chaidh a Thaghadh a dhol gu seiseanan trèanaidh iomchaidh.

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

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

In the course of the year the Bòrd signed a Recognition Agreement with the Public and Commercial Services Union (PCS) and released the Elected Representative for the relevant training sessions.

DLEASTANASAN CO-IONANNACHD

EQUALITY DUTY

Fo Riaghailtean Achd na Co-ionannachd 2010 (Dleastanasan Sònraichte) (Alba) (na Riaghailtean), feumaidh Bòrd na Gàidhlig (am Bòrd) fios fhoillseachadh mun adhartas a nì e a thaobh a bhith dèanamh dleastanasan co-ionannachd na roinne poblach nan nì àbhaisteach don bhuidhinn agus a thaobh nam builean a stèidhich a' bhuidheann airson a h-uile dà bhliadhna. Tha am Bòrd air cur roimhe fios às ùr a thoirt seachad mar phàirt de dh'aithisg bhliadhnailean na buidhne, agus tha geàrr-iomradh ann air sin gu h-iosal.

Gheibhear aithisg iomlan anns an Èarr-ràdh air an lèrach-lìn againn, leis an fhiorsachadh as ùire air prògram nan iomairtean a tha sinn a' cur an sàs gus co-ionannachd a dhèanamh àbhaisteach nar n-obair. An lùib sin tha fiosrachadh air an adhartas a thathar a' dèanamh gus na builean a choileanadh a thaobh co-ionannachd.

Am measg nam priomh iomairtean airson co-ionannachd a dhèanamh àbhaisteach tha:

- Trèanadh air a thoirt do luchd-obrach;
- Measadh air a dhèanamh air gach poileasaidh Sgiobachd a thaobh cùisean co-ionannachd;
- Measadh laghail air a dhèanamh air cùmhnantan solarachaidh a thaobh cùisean co-ionannachd;
- A' cur modhan-obrach an gniomh gus co-ionannachd am measg luchd-obrach a sgrùdadh agus am measg dhaoine fa leth a gheibh maoineachadh bhon Bhòrd;
- A' crìochnachadh rannsachadh a bha coimhead air dè am fiosrachadh a th' ann a thaobh co-ionannachd an lùib a bhith toirt seachad sheirbheisean Gàidhlig.

Cuideachd, choinnich am Bòrd ri Coimisean na Co-ionannachd is nan Còraichean Daonna gus bruidhinn air mar a nithean adhartas ann a bhith coileanadh nam builean, agus tha barrachd fiosrachaidh orra sin san Èarr-ràdh air an lèrach-lìn againn. Tha am Bòrd air na builean a leanas a stèidheachadh gus adhartas a dhèanamh ann a bhith libhrieadh gach buil a tha air a mhìneachadh san aithisg iomlan. Tha geàrr-iomradh beag ann gu h-iosal air an adhartas a rinneadh mu choinneamh gach buil:

Buil 1

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

Tha am Bòrd air dàta a chruinneachadh bho luchd-iarrrais san dà bhliadhna a dh'fhalbh. Ged a tha an dàta a' sealltann gu bheil daoine bho chuid a bhuidhnean aig a bheil dion sònraichte air an deagh riochdachadh, tha e a' sealltann gu bheil cothroman ann 's dòcha siùl a chur an sàs gus barrachd luchd-iarrrais a tharraing bho dhaoine a bhuineas do mhion-chinnidhean. Thèid sin a thoirt air adhart san ath bhliadhna ionmhais.

Under the Equality Act 2010 (Specific Duties) (Scotland) Regulations (the Regulations) Bòrd na Gàidhlig (the Bòrd) is required to publish progress on mainstreaming the public sector equality duty and the outcomes the organisation has set every two years. The Bòrd has committed to providing an update as part of the organisation's annual report and a summary has been provided below.

The full report of the programme of mainstreaming initiatives that the organisation has been working to deliver with an update, together with progress towards delivery the equality outcomes, can be found in the Appendix published on our website.

Mainstreaming progress highlights include:

- Delivery of staff training;
- Assessment of all HR policies for equality issues;
- Legal assessment of procurement contracts for equality issues;
- Implementation of procedures for monitoring equalities for staff and individuals receiving funding from the Bòrd;
- Completion of research that examined the availability of equalities data with relation to the provision of Gaelic services.

The Bòrd also met with the Equalities and Human Rights Commission to discuss moving forward with the outcomes, which is discussed in more detail at the Appendix published on our website. The Bòrd has set the following outcomes to work towards and progress with delivering each outcome is detailed in the full report. A brief summary of progress is provided against each of the outcomes below:

Outcome 1

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

The Bòrd has collected data from applicants for the past two years. While the data evidences good representation from across some groups with protected characteristics, it does suggest there may be opportunities to implement measures to attract more applicants from minority ethnic groups. This will be taken forward during the next financial year.

Buil 2

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

Tha suidheachadh ann fhathast far nach eil mòran atharraichean a' tighinn air sgioba obrach a' Bhùird, agus le sin tha e gu math doirbh tomhas dè cho soirbheachail agus a tha sinn ann a bhith coileananadh na buile seo le bhith cleachdad nam figearan a chruinnich sinn. Tha am Bòrd a' dol a bheachdachadh air mar a dh'fhaodadh dèiligeadh ris a' bhuil seo ann an dòigh nas fheàrr tro chothroman gus co-ionannachd a dhèanamh na nì àbhaisteach nar n-obair san ath bhliadhna ionmhais.

Buil 3

Le bhith cleachdad fiosrachadh, a thèid a chruinneachadh bho bhuidhnean poblach a tha cur Planaichean Gàidhlig a-steach, comharrachidh sinn na priomh chûisean a tha a' toirt buaidh air daoine a tha fo dhòn sònraichte nuair a tha iad a' faontainn sheirbheisean Gàidhlig air feadh Alba.

Chaidh rannsachadh mòr a bharantachadh ann an 2014 gus coimhead air adhartas leis a' Phlana Cànan Nàiseanta Ghàidhlig. A rèir nan toraidhean, cha bhithear a' tional ach glè bheag dàta air mar a tha seirbheisean Gàidhlig gan toirt seachad. Coimheadaiddh am Bòrd a-nis air dòighean eile gus cùisean a dh'fhaodadh buaidh a thoirt air daoine fo dhòn sònraichte a chomharrachadh, mar a tha air a mhìneachadh ann am barrachd doimhneachd fo Bhuil 4.

Cuideachd, bharantaich am Bòrd rannsachadh air Gàidhlig do dh'inhich. Sheall an suirbhidh gun robh beagan a bharrachd dhaoine a tha gam meas ciorramach air an riochdachadh am measg inbhich a tha nan luchd-ionnsachaidh Gàidhlig na tha air an riochdachadh am measg inbhich a tha nan luchd-ionnsachaidh san fharsaingeachd ann an Alba, ach bha an ìre riochdachaiddh sin fhathast gu math nas lugh a na an cuibhreann de dhaoine ann an Alba a tha gam meas fhèin ciorramach. Chaidh feum a dhèanamh de na toraidhean gus cuideachadh le bhith dealbh ro-innleachd airson Gàidhlig do dh'inhich agus thathar an dùil sùil a chumail air ìrean riochdachaiddh ann an suirbhidhean eile a bhios ann.

Buil 4

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

Às dèidh toraidhean an sgrùdaidh air adhartas le bhith coileananadh a' Phlana Nàiseanta Cànan Ghàidhlig, tha am Bòrd a' dol a choimhead feuch an gabh rannsachadh a bharantachadh gus coimhead air a' chùis seo gu sònraichte san ath bhliadhna ionmhais.

Outcome 2

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

There continues to be a very low turnover of staff at the Bòrd and consequently it is very difficult to gauge success with this outcome from the statistics that have been gathered. The Bòrd will consider whether this outcome may be better addressed through mainstreaming opportunities over the next financial year.

Outcome 3

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

A major piece of research looking at progress with the National Gaelic Language Plan (NGLP) was commissioned during 2014. The findings suggested very little data is captured in relation to Gaelic service provision, and the Bòrd will now look at other means of identifying potential issues, discussed further under Outcome 4.

The Bòrd also commissioned some research looking at adult learners of Gaelic. The survey highlighted that, while the representation of those that considered themselves disabled amongst adult learners of Gaelic was slightly higher compared to adult learners in Scotland in general, it was still much lower than the representation in the general population. The findings from the survey were used to inform the strategy for adult learners of Gaelic and it is intended to continue monitoring representation in future surveys.

Outcome 4

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

Following the findings of the survey looking at progress with the NGLP, the Bòrd will look at the viability of commissioning research to specifically look at this issue in the next financial year.

FÈICHEANASAN PEINNSEIN PENSION LIABILITIES

Air 31 Màrt 2015, b' e am fèicheanas lom airson maoin nam peinnseanan, a rèir Inbhe Cunntasachd Eadar-nàiseanta 19 (IAS 19), £0.978m (£0.567m 2013/14). Chaidh am fèicheanas seo ann an Cùl-stòr nam Peinseanan an àirde £0.411m seach gun robh am meudachadh ann an ullaichean an sgeama ri linn sochairean, bho £2,132m gu £3,220m, nas mothà na am meudachadh a chunnacas ann an luach cothromach so-mhaoin an sgeama bho £1.319m gu £2.243m. Chithear am poileasaidh cunntasachd airson na maoine seo ann an Nòta 1 (duilleag 68) airson nan cunntasan. Gheibhear fiosrachadh foillsichte a thaobh IAS 19 ann an nòta 12 (duilleagan 77 gu 87 gheibhear fiosrachadh eile mu pheinnseanan san Aithisg air Tuarastalan, duilleagan 42 is 47.

At 31 March 2015 the net pension fund liability in terms of International Accounting Standard 19 (IAS 19) was £0.978m (£0.567m 2013/14). This liability on the Pension Fund Reserve has increased by £0.411m due to the increase in the scheme's benefit obligation from £2,132m to £3,220m being greater than the increase in the fair value of scheme's assets from £1.319m to £2.243m. The accounting policy for this fund is given in note 1 (page 68) to the accounts. IAS 19 disclosures are given in note 12 (pages 77 to 87 inclusive). Other pension information is given in the Remuneration Report pages 42 to 47.

CÌSEAN NACH BUIN DON SGRÙDADH NON AUDIT FEES

Cha deach suimeannan a phàigheadh don neach-sgrùdaidh bhon taobh a-muigh, Sgrùdadh na h-Alba, ach a thaobh an sgrùdaidh reachdail a rinn iad (faicibh nota 6, duilleag 74) airson nan cunntasan.

No payments were made to the external auditor, Audit Scotland, other than in respect of the statutory audit (see note 6, page 74) to the accounts.

A' FOILLSEACHADH FIOSRACHADH DO LUCHD-SGRÙDAIDH DISCLOSURE OF INFORMATION TO THE AUDITORS

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

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

LUCHD-OBRACH DHETH TINN SICKNESS ABSENCE

Bha daoine dheth tinn sa bhliadhna gu 31 Màrt 2015 airson 523 làithean (2014 – 305 latha), sin 10.6% (2014 – 6.1%) de na làithean a dh'fhaodadh daoine a bhith ag obair. Tha sin coltach ri gach neach-obrach a bhith dheth tinn 24 làithean gu cuibheasach thar na bliadhna (2014 – 14.5 làithean).

Sickness absence during the year to 31 March 2015 was 523 days (2014 – 305 days), representing 10.6% (2014 – 6.1%) of the total number of working days. This equates to an average number of days sickness per member of staff of 24 days (2014 – 14.5 days).

TACHARTASAN CO-CHEANGAILTE RI DÀTA PEARSANTA PERSONAL DATA RELATED INCIDENTS

Cha robh gin a thachartasan ann co-cheangailte ri dàta pearsanta rè na bliadhna (2014 – cha robh gin).

There were no personal data related incidents during the year (2014 Nil).

Iain Caimbeul
An t-Ofigear Cunntachail
4 Ògmhios 2015

Iain Campbell
Accountable Officer
4 June 2015

AITHISG AIR
TUARASTALAN
REMUNERATION
REPORT

NEO-SGRÙDAICHTE

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

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

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

SGRÙDAICHTE

UNAUDITED

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

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

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

AUDITED

	2015 Iomlan Total £'000	2014 Iomlan Total £'000	
Tuarastal Buill a' Bhùird			
Tuarastal / Cisean:			Remuneration of Bòrd Members
Cathraiche – Iain Caimbeul	8	12	Cathraiche – Iain Campbell
Cathraiche Eadar-amail – Ailean Dòmhnullach	8	0	Interim Chair – Allan MacDonald
Buill eile	45	51	Other Members
	61	63	

BUILL A' BHÙIRD BÖRD MEMBERS

	Tuarastal		Remuneration 2014 £	
	2015			
	£	2014		
Iain Caimbeul - Leig e dheth a dhreuchd mar Chathraiche air 30 Samhain 2014	8,391	12,483	Iain Campbell - Resigned as Cathraiche on 30 November 2014	
Cathraiche Eadar-amail - Ailean Dòmhnullach bho 1 Dùblachd 2014	8,412	-	Interim Chair - Allan MacDonald from 1 December 2014	
Ealasaid Nic an t-Saoir	6,304	6,241	Elizabeth McAtear	
Colla Dòmhnullach	6,304	6,241	Coll MacDonald	
Iain MacLeod	6,304	6,241	Iain MacLeod	
June Ghreumach	6,304	6,241	June Graham	
Seona Niclllnnein	6,304	6,241	Shona MacLennan	
Fiona O' Hanlon	6,304	-	Fiona O' Hanlon	
Dòmhnull MacLeod	6,304	-	Donald Macleod	
Buill a leig dhiubh an dreuchd	-	19,058	Retired Members'	
	60,931	62,746		

TUARASTAL A' CHATHRAICHE REMUNERATION OF CATHRAICHE

	2015	2015	2014	2014
	Tuarastal	Buannachdan Neo-ionmhasail	Tuarastal	Buannachdan Neo-ionmhasail
	Salary £'000	Benefits in Kind £'000	Salary £'000	Benefits in Kind £'000
Cathraiche			Cathraiche	
Iain Caimbeul (Gu 30 Samhain 2014)	5 - 10 (10 - 15 co-ionann ri bliad hna shlàn) (10 - 15 full year equivalent)	-	5 - 10 (10 - 15 co-ionann ri bliad hna shlàn) (10 - 15 full year equivalent)	-
Ailean Dòmhnullach (Cathraiche Eadar-amail bho 1 Dùblachd 2014)	5 - 10 (10 - 15 co-ionann ri bliad hna shlàn) (10 - 15 full year equivalent)	-	5 - 10 (10 - 15 co-ionann ri bliad hna shlàn) (10 - 15 full year equivalent)	Allan MacDonald (Interim Chair from 1 December 2014)

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

Ball den Sgoba Stiùiridh Management Team Member	2015 Tuarastal Salary £'000	2015 Buannachdan Neo-ionmhasail (chun an £100 as fhaigse) Benefits in kind (to nearest £100)	2015 Sochairean Peinnsein Pension benefits £'000	2015 iomlan Total £'000	2014 Tuarastal Salary £'000	2014 Buannachdan Neo-ionmhasail (chun an £100 as fhaigse) Benefits in kind (to nearest £100)	2014 Sochairean Peinnsein Pension benefits £'000	2014 iomlan Total £'000	
	Iain A MacAoidh (Ceannard gu 1 Màrt 2015) John A MacKay (Ceannard to 1 March 2015)	70 - 75	0	20	90 - 95	65 - 70	0	17	85 - 90
	Iain Caimbeul (Ceannard bho 2 Màrt 2015) Iain Campbell (Ceannard from 2 March 2015) Ionann ri bliadhna shlàrn Full year equivalent	5 - 10	0	1	5 - 10	0	0	0	0
	Daibhidh Boag (Leasaiche Cànan Gàidhlig) David Boag (Head of Gaelic Usage)	65 - 70	0	17	85 - 90	0	0	0	0
	Alasdair MacFhionghuin (Leasaiche Ionmhais is Chúisean Corporra) Alasdair MacKinnon (Head of Finance and Corporate Affairs)	50 - 55	0	16	65 - 70	45 - 50	0	14	60 - 65
	Màiri NiclìeMhaoil (Leasaiche Foghlaim & Ionnsachaidh) Mary MacMillan (Head of Education & Learning)	50 - 55	0	25	75 - 80	45 - 50	0	19	65 - 70
	Steven MacIomhair (Manaidsear Corporra is Conaltraidh) Steven MacIver (Corporate & Communications Manager)	35 - 40	0	11	45 - 50	30 - 35	0	8	40 - 45

Tha aig buidhnean a tha dèanamh aithris ri coimeas a dhèanamh eadar an neach-obrach aig a bheil an tuarastal as mothà agus tuarastal cuibheasach luchd-obrach na buidhne.

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid staff member in their organisation and the median remuneration of the organisation's workforce.

B' e bann tuarastail an neach-obrach (an Ceannard) a fhuair am pàigheadh as àirde aig Bòrd na Gàidhlig sa bhliadhna ionmhais 2014-15 £70,000 - £75,000 (2013- 2014 £65,000 - £70,000). Bha seo 2.4 uiread (2013-2014 2.4) cho mòr ri tuarastal cuibheasach an luchd-obrach, a bha aig £29,540 (2013-2014 - £28,510).

The banded remuneration of the highest-paid staff member (Ceannard) in Bòrd na Gàidhlig in financial year 2014-2015 was £70k - £75k (2013- 2014 £65k - £70k). This was 2.4 times (2013-2014 2.4) the median remuneration of the workforce, which was £29,540 (2013-2014 - £28,510).

Ann an 2014-2015 cha d'fhuair duine den luchd-obrach (cha d'fhuair duine ann an 2013-2014 nas mothà) tuarastal a bha nas mothà na fhuair an Ceannard. Bha tuarastalan aig daoine eadar £18,806 is £62,129 (2013-2014 £18,556 to £59,877).

In 2014-2015 Nil (2013-2014 Nil) employees received remuneration in excess of the Ceannard. Remuneration ranged from £18,806 to £62,129 (2013-2014 £18,556 to £59,877).

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

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

LÀN-CHÒRAICHEAN BUILL A' BHÙIRD, A' CHEANNAIRD AGUS AN 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 (nòta 12 airson nan aithrisean ionmhasail).

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

Chan eil còraichean peinnsein idir aig Buill a' Bhùird.

San Sgioba Stiùiridh airson na bliadhna gu 31 Màrt 2015 bha Iain Aonghas MacAoidh (an Ceannard (gu 1 Màrt 2015) agus an t-Oifgear Cunntachail (gu 31 Màrt 2015), Iain Caimbeul (An Ceannard bho 2 Màrt 2015), Alasdair MacPhionghuin (Leasaiche Ionmhais & Seirbheisean Corporra), Dàibhidh Boag (Leasaiche Cànan Gàidhlig), Màiri NiclleMhaoil (Leasaiche Foghlaim is Ionnsachaidh) agus Steven MacIomhair (Manaidsear Corporra is Conaltraidh).

PENSION ENTITLEMENTS OF BÒRD MEMBERS, CEANNARD AND SENIOR MANAGEMENT TEAM

The Bòrd operates a defined benefit scheme as an admitted body under the Highland Council Pension Fund, the assets of which are held in a separate trustee administered fund (note 12 to the financial statements).

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

Bòrd Members do not have any pension entitlement.

The Senior Management Team in place during the year to 31 March 2015 comprised of John A MacKay (Ceannard (to 1 March 2015) and Accountable Officer to 31 March 2015), Iain Campbell (Ceannard from 2 March 2015), Alasdair MacKinnon (Head of Finance and Corporate Affairs), David Boag (Head of Gaelic Usage), Mary MacMillan (Head of Education and Learning) and Steven MacIver (Corporate & Communications Manager).

Ball den Sgioba Stiùiridh	Luach nam Peinnseanan air 31/03/15 agus Caob Airgid Co-cheangailte	An dearbh mheudachadh sa Pheinnsean agus Caob Airgid Co-cheangailte a gheibhear aig Aois a' Pheinnsean	CETV air 31/03/15	CETV air 31/03/14	Dearbh mheudachadh sa CETV	Senior Management Team Member
	Bannan de £5,000	Bannan de £2,500	£'000	£'000	£'000	
	Accrued Pension as at 31/03/15 and Related Lump Sum	Real Increase in Pension and Related Lump Sum at Pension Age	CETV at 31/03/15	CETV at 31/03/14	Real Increase in CETV	
0.265 mm	Bandings of £5,000	Bandings of £2,500	£'000	£'000	£'000	
Iain A MacAoidh (Ceannard)	5 - 10	0 - 2.5	90	71	13	John A MacKay (Ceannard)
Iain Caimbeul (Ceannard)	0 - 5	0 - 2.5	2	0	1	Iain Campbell (Ceannard)
Alasdair MacPhionghuin (Leasaiche Ionmhais & Seirbheisean Corporra)	0 - 5	0 - 2.5	52	39	9	Alasdair MacKinnon (Head of Finance & Corporate Affairs)
Daibhidh Boag (Leasaiche Cànan Gàidhlig)	0 - 5	0 - 2.5	51	39	7	David Boag (Head of Gaelic Usage)
Màiri NiclleMhaoil (Leasaiche Foghlaim agus Ionnsachaidh)	15 - 20	0 - 2.5	152	134	14	Mary MacMillan (Head of Education & Learning)
Steven MacIomhair (Manaidsear Corporra is Conaltraidh)	0 - 5	0 - 2.5	10	3	4	Steven MacIver (Corporate & Communications Manager)

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 tri uiread a' pheinnsein airson na h-ùine a rinn iad seirbheis gu 31 Màrt 2009. Às dèidh sin, tha còir aca air sochairean air an aon stèidh agus a tha aig buill a ghabh com-pàirt san sgeama, air no às dèidh 1 Giblean 2009.

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. Chan fhaigh iad caob airgid aig deireadh chùisean gun dad a dhèanamh, ge-tà faodaidh iad pàirt den pheinnsean bhlriadhnail aca a chleachdadh airson gum bi caob airgid aca nuair a leigeas iad dhiubh an dreuchd.

Bho 1 Giblean 2015, chaidh an sgeama na sgeama stèidhichte air cosnadh cuibheasach thar dhreuchd le ath-luachadh, le 49mh pàirt ga chur an dàrna taobh gach bliadhna agus cothrom air caob airgid le bhith tort airgead bhon pheinnsean.

LUACH AN AIRGID AIRSON PEINNSEAN A GHLUASAD

'S e th' ann an Luach an airgid airson peinnsean a għluasad (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 ancompanach a thèid a phàigheadh bhon sgeama. 'Se a th' ann an CETV sùim a thèid a phàigheadh le sgeama peinnsein no rēteachadh gus sochairean peinnsein a ghleidheadh ann an sgeama peinnsein eile no rēteachadh airson nuair a tha ball a' fàgail sgeama agus iad a' roghnachadh na sochairean a għlèidh iad sa chiad sgeama a għluasad. 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' bħallrachd iomlan a th' aca san sgeama pheinnsean, chan e direach an t-seirbheis a nì iad mar phàirt den sgioba stiùridh a dh'fheumar fħoillseachadh.

DEARBH MHEUDACHADH SA CETV

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

Air aontachadh leis a' Bhòrd air 4 Ògmios 2015.

A chuir làmh ris às leth a' Bhùird

Iain Caimbeul
An t-Ofiegħar Cunntachail
4 Ògmios 2015

RETIREMENT BENEFITS

Members joining the pension scheme before 1 April 2009 accrued benefits at the rate of 1/80th of pensionable salary for each year of service, subject to a maximum of 40 years, together with a lump sum of three times the pension for the period of service to 31 March 2009. Thereafter they are entitled to benefits on the same basis as members joining on or after 1 April 2009.

For members joining the pension scheme on or after 1 April 2009, benefits accrue at the rate of one-sixtieth of pensionable salary for each year of service. They do not receive an automatic lump sum however they will be entitled to commute part of their annual pension for a lump sum on retirement.

From 1 April 2015 the scheme became a career average revalued earnings scheme, with 49ths pension and lump sum by commutation.

CASH EQUIVALENT TRANSFER VALUES

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

REAL INCREASE IN CETV

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

Approved by the Bòrd on 4 June 2015.

Signed on behalf of the Bòrd

Iain Campbell
Accountable Officer
4 June 2015

AITHRIS AIR DLEASTANASAN AN OIFIGEIR CHUNNTACHAIL

STATEMENT OF ACCOUNTABLE OFFICER'S RESPONSIBILITIES

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

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

- Cumail ris an stiùireadh a dh'fhoillsich Ministearan na h-Alba air aithrisean ionmhasail, agus sin a' gabhail a-staigh cumail ris na riatanasan cunntasachd is foilseachaidh iomchaidh, agus a bhith a' cur an sàs poileasaidhean cunntasachd iomchaidh gu cunbalach;
- A' dèanamh co-dhùnaidhean is tuairmsean a tha reusanta;

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

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

- Observe the financial statements direction issued by the Scottish Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;

- A' mìneachadh mar a chaidh cumail ri inbhean cunntasachd iomchaidh a gheibhean ann an Leabhran an Riaghaltais airson Aithrisean ionmhasail, agus a' foillseachadh is a' mìneachadh àite sam bith sna h-aithrisean ionmhasail far nach deach cumail ris na h-inbhean seo; agus
- Ag ullachadh aithrisean ionmhasail leis an tuigse gun cùm a' bhuidheann a' dol.

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

Tha am Prìomh Oifigear Cunntachail aig Riaghaltas na h-Alba air ùghdarras a thoirt do dh'lain Caimbeul airson a bhith na Oifigear unntachail aig Bòrd na Gàidhlig bho 1 Giblean 2015. Tha na dleastanasan a bhuineas do a dhreuchd mar Oifigear Cunntachail a' Bhùird air an cur an cèill sa Mheòrachan airson Oifigearan Cunntachail a dh'fhoillsich Ministearan na h-Alba.

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

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

Iain Campbell
An t-Oifigear Cunntachail
4 Ògmhios 2015

- State whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements; and
- Prepare the financial statements on a going concern basis.

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

The Principal Accountable Officer of the Scottish Government has designated Iain Campbell as Accountable Officer of Bòrd na Gàidhlig from 1 April 2015. His relevant responsibilities as Accountable Officer for the Bòrd are set out in the Memorandum to Accountable Officers issued by Scottish Ministers.

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

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

Iain Caimbeul
Accountable Officer
4 June 2015

AITHRIS AIR RIAGHLADH GOVERNANCE STATEMENT

CÙL-FHIOSRACHADH

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

FARSAINGEACHD MO DHLEASTANASAN

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

BACKGROUND

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

SCOPE OF RESPONSIBILITY

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

FRÈAM RIAGHLAIDH

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

Tha am frèam riaghlaidh air a bhith aig Bòrd na Gàidhlig airson na bliadhna a chrìochnaich air 31 Màrt 2015 agus suas chun a' chinn-latha a chaighd an Aithisg Bhliadhnaile agus an Aithris air na Cunnasan aontachadh.

AM BÒRD

Tha an Cathraiche air ceann a' Bhùird agus tha an Ceannard a' stiùireadhdh riaghlaidh gnìomhach na buidhne.

Air a' Bhòrd tha an Cathraiche agus suas ri naodhnar Bhall neodhreuchdail agus bidh iad a' coinneachadh gu cunbalach tron bhliadhna. Thèid Cathraiche is Buill a' Bhùird a chur an dreuchd le Ministearan na h-Alba. Mar as trice bidh buill a' Bhùird air a' Bhòrd airson ceithir bliadhna, ach dh'fhaodadh nach bithear daonnan a' cumail ri seo gus dèanamh cinnteach gum bi leantalachd ann am ballrachd a' Bhùird.

Tha uallach air a' Bhòrd airson àrd-stiùireadhdh, stiùireadhdh ro-innleachdail agus soirbheachadh na buidhne. Tha e cuideachd an urra ris a' Bhòrd siostaman airson rian air cunnartan agus siostaman in-smachd èifeachdach agus planadh airson leantalachd luchd-dreuchd a chur an sàs. Bidh am Bòrd a' coileanadh an dleastanasan le coinneamhan cunbalach agus coinneamhan sònraichte, ma bhios feum orra. Tha am Bòrd air cuid a chùisean a ghleidheadh fo an ùghdarris fhèin airson beachdachadh orra agus an aontachadh. Nam measg tha cùisean ro-innleachdail, cunnartan don bhuidhinn, aontachadh ris a' bhuidseart bhliadhnaile, a' buileachadh chùmhnan tan tàbhachdach agus planadh airson leantalachd luchd-dreuchd airson an sgioba stiùiridh.

Ann an 2014/15 chaidh latha trèanaidh a chur air dòigh do Bhuill a' Bhùird far an robhar a' beachdachadh air diofar chuspairean, leithid dàimh ri luchd-ùidhe, a' roghnachadh mar a thèid stòras a' Bhùird a chosg, targainean coileanaidh, dleastanasan luchd-obrach agus sealladh airson na slighe air adhart do BnG. Cuideachd ann an 2014/15, rinn Buill a' Bhùird cursa ann an sgilean riatanach far an do dh'ionnsaich iad mu chuspairean leithid, riaghlaidh corporra, cunntachalachd airson a bhith cur ro-innleachdan a' Bhùird an sàs, mar a tha "dearbhachd" cudromach do bhith dèanamh cinnteach gum bi cunntachalachd ann, co-dhùnaidhean a' Bhùird agus a' measadh mar a tha am Bòrd a' coileanadh a dhleastanasan.

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

GOVERNANCE FRAMEWORK

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

The governance framework has been in place at Bòrd na Gàidhlig for the year ended 31 March 2015 and up to the date of approval of the Annual Report and Statement of Accounts.

THE BÒRD

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

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

The Bòrd is responsible for the overall management, strategic direction, maintenance of sound risk management and internal control systems, succession planning and performance of the body. It discharges its responsibilities through regular scheduled meetings and ad hoc meetings, as may be required. The Bòrd has reserved specific matters to itself for determination and approval which include strategic issues, the risk profile of the body, approval of the annual budget, approval of material contracts and succession planning for senior management.

During 2014/15 an away day for Bòrd Members' was held covering topics such as relationships with stakeholders, resource allocation, performance targets, staff roles and a vision for BnG going forward. Also, during 2014/15 Members' attended an essential skills for Board Members course which covered topics such as corporate governance, accountability for implementing Board strategy, role of "assurance" in ensuring accountability, Board decision making and evaluating Board performance.

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

COMATAIDHEAN A' BHÙIRD

A' Chomataidh Sgrùdaidh

Tha Comataidh Sgrùdaidh aig a' Bhòrd a bhios a' coinneachadh co-dhiù trì tursan sa bhliadhna. Tha triùir bhall bhon Bhòrd air, agus bha Colla Dòmhnullach na Chathraiche air a' Chomataidh.

Bidh an luchd in-sgrùdaidh agus an luchd-sgrùdaidh bhon taobh a-muigh an làthair aig a h-uile coinneamh den Chomataidh Sgrùdaidh. Tha cothrom aig an luchd in-sgrùdaidh agus an luchd-sgrùdaidh bhon taobh a-muigh bruidhinn gu diomhair ri buill na Comataidh. 'S e adhbhar na Comataidh Sgrùdaidh sùil a chumail air agus sgrùdadh a dhèanamh air cunnartan, smachd agus riaghlaidh corporra. Bidh i ag obair air stèidh neosimeileach agus nì i aithrisean don Bhòrd.

Tron bhliadhna rinn Buill na Comataidh Sgrùdaidh fèin-mheasadh orra fhèin a réir molaidhean Leabhran Chomataidhean Sgrùdaidh na h-Alba. B' e toradh a' mheasaidh sin, gun robhar a' coileanadh nam bun-phrionnsapalan is deagh mhodhan-obrach a tha "Leabhran nan Comataidhean Sgrùdaidh", a dh'fhoillsich Riaghaltas na h-Alba, a' moladh airson Comataidh Sgrùdaidh bhuadhach.

A' Chomataidh Poileasaidh is Ionmhais

'S e adhbhar na Comataidh seo comhairle a thoirt don Bhòrd feuch am bi planadh ionmhasail agus coileanadh obrachaidd ro-innleachdail ann a tha èifeachdach agus buadhach agus tha e an urra riutha tabhartasan eadar barrachd air £15,000 is nas lughna na £40,000. Chaith dleastanasan na Comataidh Tuarastail a bh' ann roimhe a ghabhail òs làimh leis a' Chomataidh seo bhon Lùnastal 2014, agus 's iad na dleastanasan sin, comhairle a thoirt don Bhòrd mu chùisean co-cheangailte ri tuarastalan luchd-obrach agus cùmhnanntan obrach, agus tha e an urra riutha iреan pàighidh do luchd-obrach aontachadh, agus ath-sgrùdadh pàighidh bliadhna agus cumhachan pàighidh co-cheangailte ri coileanadh aontachadh.

Tha E拉斯aid Nic an t-Saoir na Cathraiche air a' Chomataidh seo; 's iad na Buill eile air a' Chomataidh seo Cathraichean na Comataidh Sgrùdaidh agus Comataidh Leasachadh na Gàidhlig agus an t-Oifigear Cunnatachail. Choinnich a' Chomataidh seo tri tursan ann an 2014/15.

COMMITTEES OF THE BÒRD

Audit Committee

The Bòrd has an Audit Committee which meets at least three times a year. It comprises three Bòrd Members, and was chaired by Coll MacDonald.

The external and internal auditors attend all Audit Committee meetings. The external and internal auditors are given the opportunity to speak confidentially to the Committee members. The purpose of the Audit Committee is to monitor and review risk, control and corporate governance. It operates independently and reports to the Bòrd.

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

Policy and Finance Committee

The role of this Committee is to provide advice to the Bòrd to ensure efficient and effective financial planning and strategic operational performance and approve grants greater than £15,000 and less than £40,000. The role of the former Remuneration Committee, which from August 2014 has been subsumed into this Committee, is to provide the Bòrd with advice on matters relating to staff remuneration and conditions of service, and to agree staff pay grading arrangements, annual pay review and performance related pay provisions.

The Committee is chaired by Elizabeth McAtear; the other Committee Members are the Chairs of the Audit Committee, the Gaelic Development Committee and the Accountable Officer. This Committee met three times during 2014/15.

Comataidh Leasachadh na Gàidhlig

Tha Comataidh Leasachadh na Gàidhlig a' dol an àite agus a' gabhail òs làimh dleastanasan na Comataidh Cleachdadh Gàidhlig agus na Comataidh Foghlaim is ionnsachaидh a bh' ann roimhe. 'S e adhbhar na Comataidh clàr-ama ullachadh, a chur an gniomh agus a sgrùdadadh airson nam Planaichean Gàidhlig aig na Buidhnean Poblach mar a thathar ag iarraidh fon Achd; agus tha e an urra riutha a bhith dèanamh measadh, luachadh agus molaidhean don Bhòrd a thaobh a bhith toirt aonta do phlanaichean; agus bidh iad ag aontachadh amasan àrd-ìre airson nam planaichean mus tèid an cur a-staigh chun nam Ministearan. Bidh a' Chomataidh seo cuideachd a' toirt taic is comhairle don sgioba Foghlaim air cùisean ro-innleachdail co-cheangailte ri foghlaim is ionnsachadh na Gàidhlig. Tha Iain MacLeod na Chathraiche airson Comataidh Leasachadh na Gàidhlig agus bidh iad a' coinneachadh co-dhiù trì tursan sa bhiadhna. Choinnich iad ceithir tursan ann an 2014/15.

Gaelic Development Committee

The Gaelic Development Committee is an amalgamation of the previous Gaelic Education and Learning and Gaelic usage Committees. This Committee's responsibility is preparing, implementing, and monitoring the schedule for Gaelic Language Plans by Public Bodies required under the Act; assessing, evaluating and making recommendations to the Bòrd on the approval of plans; agreeing high level aims for Plans prior to submission to Ministers. This Committee also supports and advises the Education team on strategic matters concerning Gaelic education and learning. The Gaelic Development Committee is chaired by John MacLeod and meets at least three times in each year. During 2014/15 it met four times.

BÒRD NA GÀIDHLIG 2014/15: BALLRACHD CHOMATAIDHEAN AGUS LÀTHAIREACHD
 BÒRD NA GÀIDHLIG 2014/15: COMMITTEE MEMBERSHIP AND ATTENDANCE

Ball Member	Bòrd Bòrd	Sgrùdadh Audit	Poileasaidh is Ionmhas Policy & Finance	Leasachadh na Gàidhlig Gaelic Development
 Iain Caimbeul - Cathraiche (Leig e dheth a dhreuchd air 01/12/2014) Iain Campbell - Cathraiche (Retired 01/12/2014)	4/4			
 Ailean Dòmhnullach - Cathraiche - Eadar-amail (Bho 1/12/2014) Allan MacDonald - Interim - Cathraiche (From 1/12/2014)	5/6		3/3	
 June Ghreumach June Graham	6/6	3/3		3/4
 Colla Dòmhnullach Coll MacDonald	4/6	3/3	3/3	
 Seona NiclllInnein (Leig i dhith a dhreuchd air 31/03/2015) Shona MacLennan (Retired 31/03/2015)	5/6	3/3	2/3	
 Dòmhnull MacLeòid Donald MacLeod	6/6			2/3
 Iain MacLeod John MacLeod	6/6		3/3	4/4
 Ealasaid Nic an t-Saoir Elizabeth McAtear	6/6		2/3	3/4
 Fiona O Hanlon Fiona O Hanlon	5/6			2/3

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

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

(Number of meetings attended/Total number of meetings)

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

CATHRAICHE BHÒRD NA GÀIDHLIG

Bha Iain Caimbeul na Cathraiche gu 30 Samhain, agus an uair sin chaithd Ailean Caimbeul a chur an dreuchd mar Chathraiche Eadar-amaill bho 1 Dùblachd. Tha an Cathraiche cunnatachail do Mhinistearan na h-Alba às leth a' Bhùird airson dèanamh cinnteach gum bi poileasaidhean is gnìomhan Bhòrd na Gàidhlig a' cur ri coileanadh dleastanasan reachdail agus poileasaidhean ro-innleachdail coitcheann Mhinistearan na h-Alba agus gun tèid gnothaichean Bhòrd na Gàidhlig a chur an sàs le ionracas. Tha na dleastanasan corporra, air an cur an cèill gu h-àrd airson a' Bhùird, air a' Chathraiche agus air na Buill agus e gu sònraichte an urra riutha dèanamh cinnteach gun coilean Bòrd na Gàidhlig na h-amasan is cinn-uidhe a stèidhich Ministearan na h-Alba dha.

AN SGIOBA STIÙIRIDH 2014-15

Iain A MacAoidh (Ceannard gu 1 Màrt 2015)

Iain Caimbeul (Ceannard bho 2 Màrt 2015)

Alasdair MacFhionghuin
(Leasaiche Ionmhais & Seirbhisean Corporra)

Dàibhidh Boag (Leasaiche Càinain Gàidhlig)

Màiri NicIlleMhaol (Leasaiche Foghlaim & Ionnsachaidh)

Steven MacÌomhair (Manaidsear Corporra is Conaltraidh)

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

FRÈAM CHUNNARTAN IS SMACHD

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

Chithear mineachadh gu h-ìosal air mar a thèid Rian a chumail air Cunnartan. Gus rian is smachd a chumail air cunnartan mòra, thèid aontachadh ri planaichean-gnìomha, clàran-ama agus cò na manaidsearan a tha an urra riutha. Bidh an Sgoba Stiùiridh a' cumail Clàran-chunnartan, a' gabhail a-staigh planaichean-gnìomha, agus thèid an ath-sgrùudadh bho àm gu àm. Thèid aithris a dhèanamh gu cunbalach air cur an gniomh planaichean-gnìomha don Chomataidh Sgrùdaidh agus don Bhòrd. Bidh earrainn air Cunnartan anns gach plana no moladh susbainteach a thèid a chur air beulaibh a' Bhùird airson co-dhùnadh/aonta.

THE CATHRAICHE OF BÒRD NA GÀIDHLIG

The Cathraiche until 30 November was Iain Campbell and from 1 December Allan MacDonald was appointed as Interim Chair. The Cathraiche is responsible to Scottish Ministers on behalf of the Bòrd, for ensuring Bòrd na Gàidhlig's policies and actions support delivery of the statutory functions and the wider strategic policies of the Scottish Ministers; and that Bòrd na Gàidhlig's affairs are conducted with probity. The Cathraiche shares with other Bòrd members the corporate responsibilities set out above for the Bòrd and, in particular, for ensuring that Bòrd na Gàidhlig fulfils the aims and objectives set by the Scottish Ministers.

SENIOR MANAGEMENT TEAM 2014-15

John A MacKay (Ceannard to 1 March 2015)

Iain Campbell (Ceannard from 2 March 2015)

Alasdair MacKinnon
(Head of Finance & Corporate Affairs)

David Boag (Head of Gaelic Usage)

Mary MacMillan (Head of Education & Learning)

Steven MacIver (Corporate & Communications Manager)

The Senior Management Team meets once a month and is responsible for delivering the statutory functions and strategic aims of the Bòrd. The Senior Management Team consists of the Ceannard and the Head of each operating unit. The Senior Management Team is committed to high standards of corporate governance and strives to provide the leadership, strategic oversight and control environment required to deliver the Bòrd's key aims.

THE RISK AND CONTROL FRAMEWORK

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

The Risk Management process is outlined below. To manage and control significant risks, action plans, timescales and responsible managers are agreed. Risks Registers, including action plans, are maintained and periodically reviewed by the Senior Management Team. Implementation of action plans to manage risk is reported regularly to the Audit Committee and the Bòrd. A section on Risks is included in all significant plans and proposals submitted to the Bòrd for decision/approval.

Thèid an Ro-innleachd airson Rian air Cunnartan agus an Clàr-chunnartan an ath-sgrùdadh gu cunbalach leis a' Chomataidh Sgrùdaidh.

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

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

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

IN-SGRÙDADH

Tha an obair in-sgrùdaidh na phàirt riatanach den t-siostam in-smachd. Thug TirArd MacKenzie seirbheis in-sgrùdaidh don Bhòrd sa bhliadhna ionmhais seo, an lùib na h-obrach aca rinn iad mion-sgrùdadh air cunnartan a bh' ann don Bhòrd. Chaidh aithisgean a dhèanamh air Suimeannan Pàighe le Luchdfiach, Planadh airson Stiùireadh Ionmhaisail, A' Cur Siostaman an Sàs, Tabhartasan do na Priomh Bhuidhnean Gàidhlig agus A' Solarachadh Sheirbheisean. Gheibhean toraidhean an in-sgrùdaidh, na molaidean agus na gniomhan aontaichte sna h-aithisgean fa leth a gheibh an luchd-stiùridh tron bhliadhna, agus thèid gearr-chunntasan orra sin a chur ris na h-aithisgean ràitheil a gheibh a' Chomataidh Sgrùdaidh. Nan cois sin tha beachd air cho iomchaidh agus buadhach 's a tha an siostam in-smachd, agus molaidean airson leasachaidhean a thèid a chur an sàs leis an luchd-stiùridh.

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

- Toraidhean nan sgrùdaidhean a rinneadh air feadh na bliadhna, agus gniomhan a dh'aontaich an luchd-stiùridh a dhèanamh ri linn na chaidh a lorg leis na sgrùdaidhean
- Gniomhan a rinn luchd-stiùridh mu choinneamh mholaidean bho sgrùdaidhean eile
- Cho mothachail 's tha luchd-obrach air cùisean co-cheangailte ri smachd agus cho deònach agus a tha iad cùisean a leasachadh

The Risk Management Strategy and Risk Register are regularly reviewed by the Audit Committee.

The Bòrd is committed to a process of continuous development and improvement by developing systems in response to any relevant reviews and developments in best practice in this area to:

- ensure that Risk Management principles are embedded as part of normal management process;
- regularly update the Risk Register;
- continue risk awareness training, including partner organisations;
- receive periodic reports from the Chair of the organisation's Audit Committee to the Bòrd, concerning internal control; and
- ensure that systems continue to incorporate risk management into the Bòrd's funding awards and into its overall corporate planning process.

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

INTERNAL AUDIT

The internal audit function is an integral part of the internal control system. The Bòrd's internal audit service for the financial year was provided by TirArd MacKenzie, who undertook work based on an analysis of the risk to which the Bòrd was exposed. Reports have been produced which covered Creditor Payments, Financial Management Planning, Systems Implementation, Grants to Principal Gaelic Bodies and the Procurement of Services. The internal audit findings, recommendations and agreed actions are presented in the individual reports issued to management during the year, and are summarised in the quarterly reports presented to the Audit Committee. These include an opinion on the adequacy and effectiveness of the system of internal control, together with recommendations for improvements, which are implemented by management.

Each year Internal Audit issues an annual report which includes an opinion on the system of internal control. Internal Audit's opinion on the framework of controls is based on the following considerations:

- The results of audits undertaken during the year, and remedial actions agreed with management in response to findings
- Actions taken by management in response to previous audit recommendations
- Control awareness amongst employees and appetite for implementing improvements

'S e am beachd airson 2014/2015 gu bheil "An Neach In-sgrùdaidh den bheachd, a rèir na h-obrach a rinn iad air feadh 2014/15, gu bheil frèam smachd freagarrach aig Bòrd na Gàidhlig sna siostaman air an do rinneadh sgrùdadh".

IN-SMACHD

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

Tha an siostam in-smachd air a bhith an sàs airson na bliadhna a chriochnaich air 31 Màrt 2015, agus suas chun a' chinn-latha a fluair an aithisg bhliadhnaile is cuinntasan aonta, agus a rèir stiùridhean Mhinistearan na h-Alba a gheibhear ann an SPF.M.

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

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

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

The opinion for year 2014/2015 is that "On the basis of work undertaken during the year 2014/15, the Internal Auditor therefore considers that Bòrd na Gàidhlig has a satisfactory control framework in the systems reviewed".

INTERNAL CONTROL

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

The system of internal control has been in place for the year ended 31 March 2015, and up to the date of approval of the annual report and accounts, and accords with guidance from Scottish Ministers provided in the SPF.M.

REVIEW OF EFFECTIVENESS OF INTERNAL CONTROL AND RISK MANAGEMENT

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

- A certificate of assurance supported by a completed internal control checklist, provided by the Head of Finance and Corporate Affairs that the controls are working well and, if applicable, stating areas of concern;
- The work of internal auditors, who submit regular reports to the Bòrd's Audit Committee; (this includes their independent and objective opinion on the adequacy and effectiveness of the Bòrd's systems of internal control together with recommendations for improvement);
- Comments made by Audit Scotland in their management letter and other reports;
- The annual report provided to me by the Chair of the Audit Committee, detailing the work of that committee during the year ; and
- Quarterly reviews by the Audit Committee of the organisation's risk registers and the work of internal audit in assessing effectiveness of risk management arrangements.

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

- Chaidh stiùridhean do luchd-obrach air mar a làimhsicheas iad gnothaichean ionmhasail ùrachadh a rèir nan riatanasan as ùire ann an Leabhran Ionmhas Poblach na h-Alba;
- Às dèidh obair a chaidh a dhèanamh sa bhliadhna ionmhasail mu dheireadh, chaidh sgrùdadh eile a thòisicheadh ann an 2014/15 air structair luchd-obrach na buidhne agus ìrean-pàighidh, le sùil ri na a bhios a dhìth san ùine air thoiseach. Tha dùil ri aithisg air an sgrùdadh sin aig coinneamh a' Bhùird san Ògmhios 2015.
- Fhuair gach neach-obrach iomchaidh trèanadh air SPF M, sgrìobhainn fior chudromach a thaobh riaghlaidh; agus
- Chaidh mi is an Leasaiche Ionmhais is Seirbheisean Corporra gu co-labhairt far an robh daoine a' faighinn barrachd tuigse air dleastanasan an Oifigeir Chunntachail.

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

MODHAN-OBRACH AIRSON STRÌ EADAR COM-PÀIRTEAN

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

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

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

- Desk Top instructions used to inform staff on how to process financial transactions were updated so they reflected the latest requirements of the SPF M;
- Following work undertaken in the previous financial year, a further review of the staff organisational structure and salary grading, to reflect future delivery requirements, was begun in financial year 2014/15. A report on this review is expected by the Bòrd meeting in June 2015.
- Training on the SPF M, which is a key governance document, was provided to all relevant staff; and
- The Head of Finance and Corporate Affairs and I attended a seminar held to increase delegates' understanding of the Accountable Officer role.

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

CONFLICTS OF INTEREST PROCEDURES

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

Members record any potential conflicts of interest at the start of every Bòrd meeting and absent themselves from discussions on any matters in which they have an interest. These declarations are recorded in the minutes of the meeting.

CEISTEAN CUDROMACH A THAOBH RIAGHLAIDH

Cha robh gin a cheistean cudromach ann a thaobh riaghlaidh

CEISTEAN A THAOBH RIAGHLAIDH SAN ÙINE RI THIGHINN

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

- A' cumail rian ceart air cùisean mus tèid Cathraiche Leantainneach a chur an dreuchd agus às dèidh làimhe.
- A' cur an gniomh prìomh eileamaidean a' Phlana Cànan Nàiseanta Ghàidhlig.
- A' togail air an obair a rinneadh a-cheana gus lèirsinn choitcheann a chur air adhart còmhla ri ar buidhnean com-pàirt gus an tèid ar cinn-uidhe a choileanadh san dòigh as èifeachdaiche agus as buadhmoire.
- A' dèanamh cinnteach gu bheil structair luchd-obrach freagarrach againn airson gach buil a choileanadh.
- A' dèanamh cinnteach gum faigh buill neo-dhreuchdail a' Bhùird is prìomh oifigearan an trèanadh is an taic a bheir dhaibh na sgilean agus an t-eòlas a dh'fheumas iad gus an dleastanasan a choileanadh.
- A' cumail oirnn leis na h-sgrùdaidhean air riaghlaidh ionmasail nam buidhnean a gheibh maoineachadh bhuainn.

Iain Caimbeul
An t-Oifigear Cunntachail
4 Ògmhios 2015

SIGNIFICANT GOVERNANCE ISSUES

There are no significant governance issues.

GOVERNANCE ISSUES GOING FORWARD

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

- Effective management of transition up to and after appointment of substantive Cathraiche.
- Implementing of key elements of the National Gaelic Language Plan.
- Continuing the work already done to promote a shared vision with our partner bodies to secure the delivery of our objectives in the most effective and efficient way.
- Ensuring that appropriate staff structures are in place to deliver the desired outcomes.
- Ensuring that non-executive members and senior officers receive training and support necessary to provide them with the skills and knowledge to carry out their roles effectively.
- Continuing the programme of financial governance reviews in funded organisations.

Iain Campbell
Accountable Officer
4 June 2015

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

Tha mi air sgrùdadh a dhèanamh air aithrisean ionmhasail Bhòrd na Gàidhlig airson na bliadhna a chriochnaich air 31 Màrt 2015 fo Achd na Gàidhlig (Alba) 2005. Sna h-aithrisean ionmhasail tha Aithris air Caiteachas lomlan Lom, Aithris air an t-Suidheachadh Ionmhasail, Aithris air Sruthan Airgid, Aithris air Atharraichean ann an Earrainnean Luchd-pàighidh Chisean agus nòtaichean co-cheangailte. Tha am frèam airson aithrisean ionmhasail a chaidh a chur an sàs an seo freagarrach a thaobh an lagha agus Inbhean Eadar-nàiseanta airson Aithrisean Ionmhasail (IFRSs) a ghabh an t-Aonadh Èòrpach ris, agus mar a chaidh sin a chur an cùill agus atharrachadh ann an Leabhran an Riaghaltais airson Aithisgean Ionmhasail 2014/15 (FReM 2014/15).

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

DLEASTANASAN FA LETH AN OIFGEIR CHUNNTACHAIL IS AN NEACH-SGRÙDAIDH

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

FARSAINGEACHD AN SGRÙDAIDH AIR NA H-AITHRISEAN IONMHASAIL

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

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

I have audited the financial statements of Bòrd Na Gàidhlig for the year ended 31 March 2015 under the Gaelic Language (Scotland) Act 2005. The financial statements comprise of the Statement of Comprehensive Net Expenditure, Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2014/15 Government Financial Reporting Manual (the 2014/15 FReM).

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

RESPECTIVE RESPONSIBILITIES OF ACCOUNTABLE OFFICER AND AUDITOR

As explained more fully in the Statement of Accountable Officer's Responsibilities the Accountable Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and is also responsible for ensuring the regularity of expenditure and income. My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Auditor General for Scotland. Those standards require me to comply with the Auditing Practices Board's Ethical Standards for Auditors. I am also responsible for giving an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

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

BEACHD AIR NA H-AITHRISEAN IONMHASAIL

Nam bheachd-sa tha na h-aithrisean ionmhasail:

- a' toirt sealladh flòr is cothromach de għnothaichean na buidhne air 31 Märt 2015 agus de chosgais obrachaidh lom na buidhne airson na bliadhna a chriċhañi agus sin a rēir Achd na Gàidhlig (Alba) 2005 agus stiùiridhean bho Mhinstearan na h-Alba fon Achd;
- air an ullachadh gu ceart a rēir IFRSs mar a chaideh aontachadh leis an Aonadh Eòrpach, agus mar a chaideh a chur an cèill agus atharrachadh ann an FReM 2014/15; agus
- air an ullachadh a rēir riatañasan Achd na Gàidhlig (Alba) 2005 agus stiùiridhean co-cheangailte ri sin bho Mhinstearan na h-Alba.

BEACHD AIR CHO CEART'S A THA FIGEARAN

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

BEACHD AIR CÙISEAN EILE A THA FO ORDUGH

Nam bheachd-sa:

- chaideh am pàirt den Aithris air Tuarastal a bhios ga sgrùdadadh ullachadh gu ceart a rēir Achd na Gàidhlig (Alba) 2005 agus stiùiridhean a dh'fhoillsich Ministearan na h-Alba fon Achd; agus
- tha am fiosrachadh a chaideh a thoirt seachad san Aithisg Ro-innleachdail agus Aithris nan Stiùirichean airson na bliadhna ionmhais dha bheilear a' deasachadh nan aithrisean ionmhasail ann an co-rēir ris na h-aithrisean ionmhasail.

CÙISEAN AIR AM FEUM MI AITHRIS A DHÈANAMH MURA TACHAIR IAD

Feumaidh mi aithris a dhèanamh ma tha mi den bheachd:

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

Chan eil dad agam ri aithris mu na cùisean seo.

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

4 Ògmhios 2015

OPINION ON FINANCIAL STATEMENTS

In my opinion the financial statements:

- give a true and fair view in accordance with the Gaelic Language (Scotland) Act and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2015 and of its net operating cost for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2014/15 FReM; and
- have been prepared in accordance with the requirements of the Gaelic Language (Scotland) Act and directions made thereunder by the Scottish Ministers.

OPINION ON REGULARITY

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

OPINION ON OTHER PRESCRIBED MATTERS

In my opinion:

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

MATTERS ON WHICH I AM REQUIRED TO REPORT BY EXCEPTION

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

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

I have nothing to report in respect of these matters.

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

4 June 2015

CUNNTASAN BLIADHNAIL
ANNUAL ACCOUNTS

AITHRIS AIR CAITEACHAS LOM IOMLAN

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2015

STATEMENT OF COMPREHENSIVE NET EXPENDITURE

For the Year Ended 31 March 2015

Nòta Note	2015 2015	2014 2014	
			£
Caiteachas			Expenditure
Cosgaisean Buill a' Bhùird is Luchd-obrach	4	1,094,939	Bòrd Members and Staff Costs
Caiteachas Obrachaidh	5	4,205,273	Operational Expenditure
Cosgaisean Obrachaidh Eile	6	379,699	Other Operating Costs
Cosgaisean Ionmhasail / (Teachd-a-steach)	7	26,991	Finance Costs/ (Income)
Call Luach	8	2,227	Depreciation
		5,709,129	5,547,486
Teachd-a-steach			Income
Teachd-a-steach eile	3	467,750	Other Income
Easbhaidh Obrachaidh		(5,241,379)	Operating Deficit
Cosgais obrachaidh lom ro mhaoinneachadh bho Riaghaltas na h		(5,241,379)	(5,302,362) Net operating cost before Scottish Government funding
Ath-thomhas air sochairean cluaineis suidhichte		(287,000)	(151,000) Remeasurements of retirement benefit obligations

Tha na poileasaidhean cunntasachd is nòtaichean air duilleagan 68 gu 93 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 68 to 93 form part of these accounts.

AITHRIS AIR AN T-SUIDHEACHADH IONMHASAIL

Air 31 Màrt 2015

STATEMENT OF FINANCIAL POSITION

As at 31 March 2015

Nòta Note	2015 2015	2014 2014	
	£	£	
So-mhaoinean Neo-làithreach			Non-current assets
Seilbh, uidheam is acfhainn	8	3,301	1,419
So-mhaoinean neo-làithreach iomlan			Total non-current assets
	3,301	1,419	
So-mhaoinean làithreach			Current Assets
Malairt is nithean eile a gheibhean	9	75,553	25,275
Airgead is nithean co-ionann	10	80,875	88,477
So-mhaoinean làithreach iomlan			Total current assets
	156,428	113,752	
So-mhaoinean iomlan		159,729	Total Assets
		115,171	
Fèicheanasan Làithreach			Current Liabilities
Malairt is nithean eile a phàighean	11	37,641	29,704
Fèicheanasan làithreach iomlan			Total current liabilities
	37,641	29,704	
Thoir fèicheanasan làithreach air falbh bho sho-mhaoinean iomlan		122,088	Total assets less current liabilities
		85,467	
Fèicheanasan Neo-làithreach			Non-current Liabilities
Fèicheanas Lom an Sgeama Pheinnsean	12	(978,000)	(567,000)
Fèicheanasan Neo-làithreach Lom			Total non-current liabilities
	(978,000)	(567,000)	
Thoir fèicheanasan làithreach air falbh bho sho-mhaoinean iomlan		(855,912)	Total Assets less Current liabilities
		(481,533)	
Cuibhreann an luchd-pàighidh chìsean			Taxpayers' equity
Maoin Choitcheann	122,088	85,467	General Reserve
Cùl-stòr nam Peinnseanan	(978,000)	(567,000)	Pension Reserve
Cuibhreann iomlan an luchd-pàighidh chìsean			Total taxpayers' equity
	(855,912)	(481,533)	

Chaidh na h-aithrisean ionmhasail seo aontachadh le Bòrd na Gàidhlig air 4 Ògmhios 2015 agus thug an t-Oifigear Cunntachail aonta seachad air an aon latha airson am foillseachadh.

The Bòrd approved these financial statements on 4 June 2015 and the Accountable Officer authorised them for issue on the same date.

Chuireadh làmh ri seo às leth Bhòrd na Gàidhlig
Iain Caimbeul
An t-Oifigear Cunntachail
4 Ògmhios 2015

Signed on behalf of Bòrd na Gàidhlig
Iain Campbell
Accountable Officer
4 June 2015

Tha na poileasaidhean cunntasachd is nòtaichean air duilleagan 68 gu 93 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 68 to 93 form part of these accounts.

AITHRIS AIR AN T-SUIDHEACHADH IONMHASAIL

Air 31 Màrt 2015

STATEMENT OF CASH FLOWS

As at 31 March 2015

Nòta Note	2015 2015	2014 2014	
	£	£	
Sruthan airgid bho ghniomhan obrachaidh			Cash flows from operating activities
Easbaidh obrachaidh SOCNE	(5,241,379)	(5,302,362)	Operating deficit
<i>Atharraichean airson nithean neo-airgeadais</i>			<i>Adjustments for non-cash items</i>
Call luach air so-mhaoinean susbainteach suidhichte	8	2,227	19,108 Depreciation on tangible fixed assets
Call le faighinn cuidhteas so-mhaoinean suidhichte	6	0	267 Loss on disposal of fixed assets
Còrr a thaobh chosgaisean seirbhais làithreach thar dhearbh shuimeannan pàighe do pheinnsean	12	97,000	62,000 Excess of current service costs over actual pension contributions
Peinnsean - Cosgaisean Ionmhais Lom	7	27,000	17,000 Pension - Net Finance Costs
<i>Gluasad an ann an calpa gniomhach</i>			<i>Movements in working capital</i>
(Meudachadh)/Lùghdachadh sna Nithean a Gheibhean	(50,278)	99,933	(Increase)/Decrease in Receivables
(Lùghdachadh)/Meudachadh sna Nithean a Phàighean	7,937	(11,037)	(Decrease)/Increase in Payables
Sruth airgid lom bho ghniomhan obrachaidh	(5,157,493)	(5,115,091)	Net cash outflow from operating activities
Sruthan airgid bho ghniomhachd seilbhe			Cash flows from investing activities
A' ceannach so-mhaoinean susbainteach	8	(4,109)	(1,614) Purchase of tangible assets
Sruthan airgid lom bho ghniomhachd seilbhe	(4,109)	(1,614)	Net cash outflow from investing activities
Sruthan airgid bho ghniomhan maoineachaidh			Cash flows from financing activities
Maoineachadh bho Riaghaltas na h-Alba airson na bliadhna	2	5,154,000	5,154,000 Scottish Government funding for year
Maoineachadh airgid bho Riaghaltas na h-Alba	5,154,000	5,154,000	Scottish Government cash funding for year
Meudachadh/(lùghdachadh) lom ann an airgead is suimeannan co-ionann ri airgead	(7,602)	37,295	Net increase/(decrease) in cash and cash equivalents
Airgead is suimeannan co-ionann aig toiseach na bliadhna	10	88,477	51,182 Cash and cash equivalents at start of year
Airgead is suimeannan co-ionann aig deireadh na bliadhna	10	80,875	88,477 Cash and cash equivalents at end of year
Atharrachadh lom ann an cothromachaidhean airson airgid is suimeannan co-ionann ri airgead	(7,602)	37,295	Net change in cash and cash equivalent balances

Tha na poileasaidhean cunntasachd is nòtaichean air duilleagan 68 gu 93 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 68 to 93 form part of these accounts.

AITHRIS AIR ATHARRAICHEAN ANN AN EARRAINNEAN LUCHD-PÀIGHIDH CHÌSEAN

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2015

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

For the Year Ended 31 March 2015

Nòta Note	Cùl-stòr Coitcheann General Reserve	Cùl-stòr Maoin nam Peinnseanan Pension Fund Reserve	Iomlan Total
	£	£	£
Cothromachadh air 31 Màrt 2014	85,467	(567,000)	(481,533) Balance at 31 March 2014
Caiteachas Lom an Sgeama Pheinnsean			Net Pension Scheme Expenditure
Gluasad gu fèicheadasan peinnsean	12	97,000	(97,000) 0 Transfer to pension liabilities
Peinnseanan - Cosgaisean Ionmhais Lom	7	27,000	(27,000) 0 Pensions - Net Finance Costs
Ath-thomhas air uallaichean a thaobh sochairean cluainéis	12	0	(287,000) (287,000) Remeasurements of retirement benefit obligations
Easbhaidh obrachaidh		(5,241,379)	0 (5,241,379) Net Operating Cost for the Year
Teachd-a-steach is cosgais aithnichte iomlan airson 2014-15		(5,031,912)	(978,000) (6,009,912) Total recognised income and expense for 2014-15
Maoineachadh bho Riaghaltas na h-Alba	2	5,154,000	0 5,154,000 Funding from Scottish Government
Cothromachadh air 31 Màrt 2015	122,088	(978,000)	(855,912) Balance at 31 March 2015

Tha na poileasaidhean cunntasachd is nòtaichean air duilleagan 68 gu 93 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 68 to 93 form part of these accounts.

AITHRIS AIR ATHARRAICHEAN ANN AN EARRAINNEAN LUCHD-PÀIGHIDH CHÌSEAN

Airson na Bliadhna a Chrìochnaich air 31 Màrt 2014

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

For the Year Ended 31 March 2014

Nòta Note	Cùl-stòr Coitcheann General Reserve	Cùl-stòr Maoin nam Peinnseanan Pension Fund Reserve	Iomlan Total
	£	£	£
Cothromachadh air 31 Màrt 2013	154,829	(337,000)	(182,171) Balance at 31 March 2013
Caiteachas Lom an Sgeama Pheinnsein			Net Pension Scheme Expenditure
Gluasad gu fèiceanasan peinnsein	12	62,000	(62,000)
Peinnseanan - Cosgaisean Iomhais Lom	7	17,000	(17,000)
Ath-thomhas air uallaichean a thaobh sochairean cluainois	12	0	(151,000)
Cosgais obrachaidd lom airson na bliadhna		(5,302,362)	0
Teachd-a-steach is cosgais aithnichte iomlan airson 2013-14		(5,068,533)	(567,000)
			Total recognised income and expense for 2013-14
Maoineachadh bho Riaghaltas na h-Alba	2	5,154,000	0
Cothromachadh air 31 Màrt 2014	85,467	(567,000)	(481,533) Balance at 31 March 2014

Tha na poileasaidhean cunntasachd is nòtaichean air duilleagan 68 gu 93 mar phàirt de na cunntasan seo.

The accounting policies and notes on pages 68 to 93 form part of these accounts.

NÒTAICHEAN AIRSON NAN CUNNTASAN

Airson na Bliadhna a Chriosnaich air 31 Màrt 2015

NOTES TO THE ACCOUNTS

For the Year Ended 31 March 2015

1. POILEASAIDHEAN CUNNTASACHD

Tha na cunntasan air an ullachadh a rèir Stiùireadh nan Cunntasan a dh'fhoillsich Ministearan na h-Alba do Bhòrd na Gàidhlig. Fo Stiùireadh nan Cunntasan feumar cumail ri Leabhran Aithrisean Ionmhasail Roinn-Ionmhais na Banrigh 2014-15 (FReM). Tha na poileasaidhean cunntasachd san leabhran a' cumail ri Poileasaidhean Cunntasachd Coitcheann mar a tha iad air an cur an cèill ann an Inbhean Eadar-nàiseanta airson Aithrisean Ionmhasail (IFRS) ris an do dh'aontaich an t-Aonadh Eòrpach agus a ghabh Achd nan Companaidhean 2006 os làimh, chun na h-ìre agus a tha sin ciallach is iomchaidh ann an co-theacsna na roinne poblach. Tha mìneachadh air na poileasaidhean cunntasachd a chuireadh an sàs gu h-ìosal. Chaidh an cur an sàs gu cunbalach ann a bhith dèiligeadh ri nithean a bha gam meas susbainteach a thaobh nan cunntasan.

AM MODH CUNNTASACHD

Chaidh na cunntasan ullachadh a rèir modh na cosgais eachdraidheil.

SO-MHAOINEAN NEO-LÀITHREACH

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

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

(2) Call Luach

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

1. ACCOUNTING POLICIES

The accounts are prepared in accordance with the Accounts Direction issued to Bòrd na Gàidhlig by the Scottish Ministers. This Accounts Direction requires compliance with H M Treasury's 2014-15 Finance Reporting Manual (FReM). The accounting policies contained in the manual follow Generally Accepted Accounting Policies as defined in International Financial Reporting Standards (IFRS) as adopted by the European Union and the Companies Act 2006 to the extent that it is meaningful and appropriate in the Public Sector context. The accounting policies adopted are as described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

ACCOUNTING CONVENTION

The accounts are prepared under the historical cost convention.

NON-CURRENT ASSETS

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

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

(2) Depreciation

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

Beatha So-mhaoin (Bliadhna)		
Seòrsa So-mhaoin	Asset Lives (Years)	Asset Category
Leasachaidhean air an Oifis	5	Office Improvements
Uidheamachd na h-Oifis	4	Office Equipment
Uidheam & Àirneis	4	Fixtures & fittings
Uidheamachd Choimpiutaireachd	3	Computer Equipment
Bathar-bog Coimpiutair is Ceadan	3	Computer software and Licences

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

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

CÙL-STÒRAN

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

AIRGEAD AGUS SUIMEANNAN CO-IONANN RI AIRGEAD

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

CÌS LUACH-LEASAICHTE

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

TABHARTAS-GUS-CUIDEACHADH BHON RIAGHALTAS

Bithear a' nochdadadh an Tabhartas-gus-Cuideachadh a gheibhear airson gniomhan obrachaidh coitcheann is pròiseactan calpa mar teachd-a-steach maoineachaidh agus thèid a chur gu dìreach chun na Maoine Coitchinn.

TEACHD-A-STEACH

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

SUIMEANNAN MALAIRTEACH A GHEIBHEAR

Chaidh gach sùim shusbainteach a bha ri fhaighinn air 31 Màrt 2015 a thoirt a-staigh don Aithris air Caiteachas lomlan Lom às bith cuin a fhuras/gheibhear iad.

RESERVES

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

CASH AND CASH EQUIVALENTS

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

VALUE ADDED TAX

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

GOVERNMENT GRANT-IN-AID

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

INCOME

Income represents the total value of income received.

TRADE RECEIVABLES

All material amounts due at 31 March 2015 have been brought into the Statement of Comprehensive Income irrespective of when the actual receipts were received.

SUIMEANNAN MALAIRTEACH A PHÀIGHEAR

Chaidh gach sùim shusbainteach a bha ri phàigheadh air 31 Màrt 2015 a thoirt a-staigh don Aithris air Caiteachas iomlan Lom às bith cuin a chaidh/thèid am pàigheadh.

PEINNSEANAN

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

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

Nochdar creideas, a' riodachadh nan toraidhean a thathar an dùil a gheibhearr bho sho-mhaoinean an sgeama chluainois thar na bliadhna, fo teachd-a-steach maoineachaidh. Tha seo stèidhichte air luach margaidh so-mhaoin an sgeama aig toiseach na bliadhna. Thèid atharrachadh a dhèanamh cuideachd air teachd-a-steach maoineachaidh, agus sin a' sealltainn a' mheudachaidh ris a bheilear an dùil ann am fèicheanasan sgeama nan sochairean cluainois rè na bliadhna. Tha seo ag éirigh bho mar a tha bliadhna nas lughann gus am feumar fèicheanasan an sgeama a phàigheadh.

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

IONNSRAMAIDEAN IONMHASAIL

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

TRADE PAYABLES

All material amounts outstanding as at 31 March 2015 have been brought into the Statement of Comprehensive Income irrespective of when the actual payments were made.

PENSIONS

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

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

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

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

FINANCIAL INSTRUMENTS

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

ATH-SGRÙDADH AIR AR POILEASAIDHEAN CUNNTASACHD

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

ATHARRAICHEAN ANN AN DÒIGHEAN TUAIMSEAN A DHÈANAMH

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

AITHRISEAN AIR ROINNEAN OBRACHAIDH

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

REVIEW OF ACCOUNTING POLICIES

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

CHANGES IN ESTIMATION TECHNIQUES

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

SEGMENTAL REPORTING

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

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

	2015 £	2014 £	
Tabhartas iomlan gus Cuideachadh a fhuaras comharrachte 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 Reserve in the Statement of Financial Position

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

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

3. TEACHD-A-STEACH EILE OTHER INCOME

	2015 £	2014 £	
Riaghaltas na h-Alba - lomairt Mhargaidheachd airson Foghlam tron Ghàidhlig	25,000	0	Scottish Government - Gaelic-medium Education Marketing Campaign
- Riaghaltas na h-Alba - Cùrsa Bogaidh Gàidhlig do Thidsearan	250,000	0	Scottish Government - Gaelic Teacher Immersion Course
- Riaghaltas na h-Alba - Margaidheachd airson Foghlam tron Ghàidhlig	50,000	0	Scottish Government - Gaelic Medium Education Marketing
- Alba Chruthachail - tabhartas airson Oifigear Ealain	25,000	25,000	Creative Scotland - Arts Officer grant
- Alba Chruthachail - Ro-innleachd Nàiseanta nan Ealain Gàidhlig	18,750	32,849	Creative Scotland - National Gaelic Arts Strategy
Comann nam Pàrant - maoineachadh do na Tràth-bhliadhnaichean	95,000	101,975	Comann nam Pàrant - Early Years' funding
Comunn na Gàidhlig - Sgeamaichean Luchd-ceuma	4,000	4,800	Comunn na Gàidhlig Graduate Development
Leasachadh Sgilean na h-Alba - maoineachadh Ùlpan	0	35,500	Skills Development Scotland - Ulpan funding
Riaghaltas na h-Alba - Fios is Freagairt	0	21,000	Scottish Government - Fios is Freagairt
Riaghaltas na h-Alba - Thig Gam Theagasc	0	20,000	Scottish Government - Thig Gam Theagasc
Coimisean na Coilltearachd	0	4,000	Forestry Commission
	467,750	245,124	

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

	2015	2014	
Geàrr-iomradh	£	£	Summary
Buill a' Bhùird	61,573	63,407	Bòrd Members
Luchd-obrach	1,033,366	972,147	Staff
Luchd-obrach sealach	0	11,583	Agency staff
	1,094,939	1,047,137	

Buill a' Bhùird – faicibh an Aithris air Tuarastalan	£	£	Bòrd Members - see Remuneration Report
Cisean	60,931	62,746	Fees
Cosgaisean airson Sochairean Sòisealta	642	661	Social Security Costs
	61,573	63,407	

Tha cosgaisean buill a' Bhùird air an gabhail
a-staigh mar phàirt de na cosgaisean
obrachaidh eile (faicibh nòta 6)

Bòrd members' expenses are
included in other operating costs
(see note 6)

Tuarastalan Luchd-obrach	£	£	Staff Salaries
Tuarastalan	747,892	725,350	Salaries
Cosgaisean Sochairean Sòisealta	55,556	58,157	Social Security Costs
Cosgaisean Peinnsein	229,918	188,640	Pension Costs
	1,033,366	972,147	

	2015	2014	
Luchd-obrach sealach	£	£	Agency Staff
A' dèanamh obair luchd-obrach stèidhichte	0	11,583	Cover for permanent staff member

B' e an àireamh de luchd-obrach sa chumantas mar a leanas:			The average number of employees was as follows:
Luchd-stiùiridh	5	5	Senior Management
Luchd-obrach Rianachd & Taice	16	16	Administrative & support staff
Iomlan	21	21	Total

5. CAITEACHAS OBRACHAIDH

Tha am Plana Gniomh a' sealltainn prìomh thargaidean is chlachan-mìle a tha fa-near don Bhòrd nuair a tha sinn a' feuchainn ri cinn-uidhe a stèidhich Riaghaltas na h-Alba a choileanadh. Tha obair a' Bhùird air a stiùireadh leis na Raointean Leasachaидh a chithear sa Phlana Càinain Nàiseanta Ghàidhlig 2012-17.

5. OPERATIONAL EXPENDITURE

The Operational Plan details key targets and milestones that the Bòrd follows in seeking to meet objectives set by the Scottish Government. The Bòrd's operations are guided by the Development Areas contained in the National Gaelic Language Plan 2012-17.

	2015	2014	
	£	£	
An Dachaigh is na Tràth-bhliadhnaichean	208,590	210,980	Home and Early Years
Foghlaam is Ionnsachadh	815,237	881,073	Education and Learning
Coimhersnachdan	738,385	656,517	Community
An t-Àite-obrach	54,662	109,898	Work Place
Na h-Ealaín, na Meadhanan, Dualchas is Turasachd	442,915	487,360	Art, Media, Heritage and Tourism
Planadh Corpais	140,437	145,549	Corpus Planning
Rannsachadh	109,655	199,463	Research
Prìomhachasan Ro-innleachdail a' Phlana Cànan Nàiseanta Ghàidhlig	678,172	233,282	National Gaelic Language Plan Strategic Priorities
Maoin Bhuileachaidh Achd na Gàidhlig	1,017,220	1,118,724	Gaelic Language Act Implementation Fund
	4,205,273	4,042,846	

6. COSGAISEAN OBRACHAIDH EILE OTHER OPERATING COSTS

	2015	2014	
	£	£	
Cosgaisean a' Bhùird is Luchd-obrach (gun chosgaisean Thuarastalan)	113,155	112,281	Bòrd and Staff Costs (excluding Salary costs)
Cosgaisean Ruith na h-Oifis	209,406	256,354	Office Running Costs
PR & Margaidheachd	2,896	11,961	PR & Marketing
Call le bhith faighinn cuidhteas so-mhaoinean suidhichte	0	267	Loss on disposal of fixed assets
Cisean Proifeiseanta	54,242	40,637	Professional Fees
	379,699	421,500	

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

The following expenditure is included in the above costs:

Cisean Sgrùdaidh (sgrùdadhbh ton taobh a-muigh)	12,100	12,000	Audit Fees (external audit)
Call Luach	2,227	19,108	Depreciation

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

	2015	2014	
	£	£	
Cosgaisean riadh banca/(Teachd-a-steach)	(9)	(220)	Bank interest costs/(Income)
Cosgais ionmhasail lom nam peinsean/ (Teachd-a-steach) (faicibh nòta 12)	27,000	16,000	Pension net finance cost/(Income) (see note 12)
Cosgaisean ionmhasail lom/(Teachd-a-steach)	26,991	15,780	Net finance costs/(Income)

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

	Uidheamachd Oifis Office Equipment	Uidheam & Airneis Fixtures & Fittings	Uidheamachd Coimpiutaireachd Computer Equipment	Iomlan Total	
	£	£	£	£	
Cosgaisean	Cost				
Air 1 Giblean 2014	6,420	14,964	58,384	79,768	At 1 April 2014
Nithean a chuireadh ris	0	0	4,109	4,109	Additions
Cuidhteasan	0	0	0	0	Disposals
Air 31 Màrt 2015	6,420	14,964	62,493	83,877	At 31 March 2015
Call Luach	Depreciation				
Air 1 Giblean 2014	6,082	14,964	57,303	78,349	At 1 April 2014
Ri chomharrachadh sa bhliadhna	338	0	1,889	2,227	Provided in Year
Co-cheangailte ri Cuidhteasan	0	0	0	0	Relating to Disposals
Air 31 Màrt 2015	6,420	14,964	59,192	80,576	At 31 March 2015
Luach Leabhair Lom	Net Book Value				
Air 31 Màrt 2015	0	0	3,301	3,301	At 31 March 2015
Luach Leabhair Lom	Net Book Value				
Air 1 Giblean 2014	338	0	1,081	1,419	At 1 April 2014
	Uidheamachd Oifis Office Equipment	Uidheam & Airneis Fixtures & Fittings	Uidheamachd Coimpiutaireachd Computer Equipment	Iomlan Total	
	£	£	£	£	
Cosgaisean	Cost				
Air 1 Giblean 2013	8,737	16,690	66,315	91,742	At 1 April 2013
Nithean a chuireadh ris	0	0	1,614	1,614	Additions
Cuidhteasan	(2,317)	(1,726)	(9,545)	(13,588)	Disposals
Air 31 Màrt 2014	6,420	14,964	58,384	79,768	At 31 March 2014
Call Luach	Depreciation				
Air 1 Giblean 2013	6,235	12,410	53,917	72,562	At 1 April 2013
Ri chomharrachadh sa bhliadhna	2,005	4,172	12,931	19,108	Provided in Year
Co-cheangailte ri Cuidhteasan	(2,158)	(1,618)	(9,545)	(13,321)	Relating to Disposals
Air 31 Màrt 2014	6,082	14,964	57,303	78,349	At 31 March 2014
Luach Leabhair Lom	Net Book Value				
Air 31 Màrt 2014	338	0	1,081	1,419	At 31 March 2014
Luach Leabhair Lom	Net Book Value				
Air 1 Giblean 2013	2,502	4,280	12,398	19,180	At 1 April 2013

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

	2015	2014	
	£	£	
Nithean a gheibhear	75,553	25,275	Other Receivables
	75,553	25,275	
Mion-sgrùdadh air Malairt is nithean eile a gheibhear:	£	£	Analysis of Trade and other receivables:
Buidhnean àrd-riaghaltais eile	0	0	Other central government bodies
Ùghdarrasan Ionadail	0	0	Local authorities
Buidhnean NHS	0	0	NHS bodies
Co-chomannachdan poblach is maoinean malairt	0	0	Public corporations and trading funds
Buidhnean taobh a-muigh an riaghaltais	75,553	25,275	Bodies external to government
	75,553	25,275	

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

	2015	2014	
	£	£	
Cothromachadh air 1 Giblean 2014	88,477	51,182	Balance at 1 April 2014
An t-atharrachadh lom ann an suimeannan airgid is suimeannan co-ionann ri airgead	(7,602)	37,295	Net change in cash and cash equivalent balances
Cothromachadh air 31 Màrt 2015	80,875	88,477	Balance at 31 March 2015
Mion-sgrùdadh na suimeannan a leanas a bh' againn air 31 Màrt 2015:	£	£	The following balances at 31 March 2015 were held:
Cuntas Banca Làitheil	80,834	88,394	Bank current account
Cuntas Banca Tasgaidh	2	0	Bank deposit account
Airgead làimhe	39	83	Petty cash
	80,875	88,477	

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

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

	2015	2014	
	£	£	
Nithean malairt rim pàigheadh	6,040	2,351	Trade Payables
Nithean cruinnichte	31,601	27,353	Accruals
	37,641	29,704	
Mion-sgrùdadh air Malairt is nithean eile rim pàigheadh	£	£	Analysis of Trade and other payables
Buidhnean àrd-riaghaltais eile	0	191	Other central government bodies
Ùghdarrasan Ionadail	420	420	Local authorities
Buidhnean NHS	0	0	NHS bodies
Co-chomannachdan Poblach is maoinean malairt	0	0	Public corporations and trading funds
Buidhnean taobh a-muigh an riaghaltais	37,221	29,093	Bodies external to government
	37,641	29,704	

12. PEINNSEANAN

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

DÀTA

Figearan aig an fhastaiche a thaobh ballrachd

DATA

Employer membership statistics

Cia mheud			Tuarastalan/Peinnseanan lomlan £'000		Aois Average Age** 31.3.14
	Number		Total Salaries/Pensions £'000	31.3.14	
	31.01.15	31.3.14	31.01.15	31.3.14	
Buill – a' pàigheadh	24	24	728	722	51 Actives
Buill – nach eil a-nis a' pàigheadh	14	13	*	18	51 Deferred Pensioners
Luchd-peinnsein	2	1	*	24	66 Pensioners

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

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

** Tha aoisean air an tomhas a rèir uallaichean.

** Ages are weighted by liability.

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

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

CLÀR-PÀIGHIDH PAYROLL

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

Ùine	Assumed Total Pensionable Payroll based on Information Provided	Period
1 Giblean 2013 gu 31 Màrt 2015	£724,000	1 April 2013 to 31 March 2015
1 Giblean 2014 gu 31 Màrt 2016	£728,000	1 April 2014 to 31 March 2016

Toraidhean Seilbhe

Chaidh tuairmse a dhèanamh air na toraidhean bhon Mhaoin, a rèir luach a' mhargaidh, airson na h-ùine gu 31 Màrt 2015 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 2015 is estimated based on actual Fund returns as provided by the Highland Council and index returns where necessary.

Gheibhear fiosrachadh gu h-ìosal:

Details given below:

Dearbh Thoradh san Ùine bho 1 Giblean 2013 gu 31 Dùblachd 2014	8%	Actual Return for period from 1 April 2013 to 31 December 2014
Tuairmse air an Toradh san Ùine bho 1 Giblean 2014 gu 31 Màrt 2015	14.10%	Estimated Return for Period from 1 April 2014 to 31 March 2015

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

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

Fo IAS 19, feumaidh mineachadh mionaideach a bhith ann air na diofar sho-mhaoinean a sa Mhaoin, agus an lùib sin feumaidh Clèireach-urrais eadar-dhealachadh a dhèanamh eadar nàdar nan so-mhaoinean sin agus na cunnartan a tha nan cois, agus feumaidh iad an roinn a rèir na feadhna le pris ainmichte ann am margaidhean a tha an gnìomh agus an fheadhainn aig nach eil. Fhuair an Clèireach-urrais fiosrachadh mu na diofar shuimeannan a chaidh a chur an seilbh airson na Maoine, mar a bha e air 31 Màrt 2014 agus 31 Dùblachd 2014. Thatar a' gabhail ris gu bheil mar a tha na so-mhaoinean air an roinn airson an Fhastaiche air 31 Dùblachd a' co-fhreagairt air mar a bha so-mhaoinean na Maoine air an riachadh air 31 Dùblachd 2014. Chithear mar a tha iad an roinn sa chlàr gu h-ìosal; Luach cothromach so-mhaoinean an fhastaiche.

Tha an Clèireach-urrais air tuairmse a dhèanamh air luach tagraigdh so-mhaoinean na Maoine air 31 Màrt 2015, gu robh e £1,436,000,000, agus sin stèidhichte air fiosrachadh a fhuaras bho Chomhairle na Gàidhealtachd agus a' gabhail ealla ri toraidhean a' chlàir-amais nuair a dh'fheumte.

IAS 19 requires a detailed breakdown of Fund assets which requires the Actuary to distinguish between the nature and risk of those assets and to further break them down between those with a quoted price in an active market and those that do not. The Actuary has been provided with a split of the Fund's investments as at 31 March 2014 and 31 December 2014. The asset split for the Employer as at 31 December is assumed to be in the same proportion to the Fund's asset allocation as at 31 December 2014. The split is given in the table below; Fair value of employer assets.

The Actuary has estimated the bid value of the Fund's assets as at 31 March 2015 to be £1,436,000,000 based on information provided by Highland Council and allowing for index returns where necessary.

BEACHDAN A CHAIDH A GHABHAIL ASSUMPTIONS

Beachdan Ionmhasail

Financial Assumptions

Ùine a chrionnaich	31.3.15 % p.a.	31.3.14 % p.a.	Period Ended
Ìre Meudachadh a' Pheinnsein	2.40%	2.80%	Pension Increase Rate
Ìre Meudachadh nan Tuarastal	4.30%	5.10%	Salary Increase Rate
Ìre Lasachaidh	3.20%	4.30%	Discount Rate

Reata Bhàsan

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

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

The average future life expections at 65 are summarised below:

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

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

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

Reata bhàsan eachdraidheil

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

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

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

Caoban Airgid bhon Pheinnsean

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

Mortality

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

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

The average future life expections at 65 are summarised below:

Historic mortality

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

Commutation

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

AITHRIS AIR AN T-SUIDHEACHADH
 IONMHASAIL, AITHRIS AIR CAITEACHAS
 IOMLAN LOM, FIOSRACHADH FOILLSICHTE
 MU ATHARRAICHEAN ANN AN EARRAINNEAN
 LUCHD-PÀIGHIDH CHÌSEAN AIR 31 MÀRT 2014
 Atharraichean ann an Luach Cothromach So-mhaoinean a' Phlana,
 Uallaichean airson Sochairean Suidhichte agus Fèicheanasan Lom
 airson na bliadhna a chriochnaich air 31 Màrt 2014.

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

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

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

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

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

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

**Airson fèicheanasan neo-mhaoinichte mar a bha iad air 31 Màrt 2015, thathar a' gabhail ris gu bheil gach peinnsean neo-mhaoinichte ri phàigheadh airson an còrr de bheatha a' Bhuill. Thathar a' gabhail beachd cuideachd gum bi 90% den luchd-peinnsein pòsta (no a' fuireach còmhla ri companach) nuair a bhàsaicheas iad agus gum faigh a' chèile/companach aca eadar 37.5% is 50% de pheinnsean a' bhuill aig an ire aig a bheil e nuair a bhàsaicheas am ball.

**For unfunded liabilities as at 31 March 2015, it is assumed that all unfunded pensions are payable for the remainder of the Member's life. It is further assumed that 90% of pensioners are married (or cohabiting) at death and their spouse (cohabitee) will receive a pension between 37.5% and 50% of the member's pension as at the date of the member's death.

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

	Mineachadh air an uallach	Üine		Duration	
		Liability split			
		£(000s)	%		
Buill – a' páigheadh	2,273	70.60%	24.9	Active members	
Buill – nach eil a-nis a' páigheadh	420	13.00%	22.7	Deferred members	
Luchd-peinnsein	528	16.40%	12.5	Pensioner members	
Iomlan	3,221	100%	21.6	Total	

Tha na figearan gu h-àrd airson uallaichean maoinichte a-mhàin agus chan eil iad a' gabhail a-steach uallaichean luchd-peinnsein neo-mhaoinichte. Tha an üine a mhaireas na h-allaichean a rèir an luachaidd fhoirmeil mu dheireadh a rinneadh air 31 Màrt 2014. The above figures are for funded obligations only and do not include any unfunded pensioner liabilities. The durations are as they stood at the previous formal valuation as at 31 March 2014.

ATHARRAICHEAN ANN AN LUACH COTHROMACH SO-MHAOINEAN A' PHLANA,
 UALLAICHEAN AIRSON SOCHAIREAN SUIDHICHTE AGUS FÈICHEANASAN LOM
 AIRSON NA BLIADHNA A CHRÌOCHNAICH AIR 31 MÀRT 2014
**CHANGE IN THE FAIR VALUE OF PLAN ASSETS, DEFINED BENEFIT OBLIGATION
 AND NET LIABILITY FOR YEAR END 31 MARCH 2014**

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

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

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

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

SO-MHAOINEAN

Luach cothromach so-mhaoinean an fhastaiche.

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

ASSETS

Fair value of employer assets.

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

	31.3.15			31.3.14					
	Prisean ainmichte ann an margaid- hean a tha an gniomh	Prisean nach eil ainmichte ann an margaid- hean a tha an gniomh	Iomlan	Prisean ainmichte ann an margaid- hean a tha an gniomh	Prisean nach eil ainmichte ann an margaid- hean a tha an gniomh	Iomlan			
Seòrsa So-mhaoine	£(000s)	£(000s)	£(000s)	%	£(000s)	£(000s)	£(000s)	%	Asset Category
Seilbh ann an Earrannan:									
Companaidhean Reic	251.4	0	251.4	11%	177	0	177	11%	Consumer
Companaidhean Dèanaimh	174.3	0	174.3	8%	131	0	131	8%	Manufacturing
Cumhachd is Goireasan	100.7	0	100.7	4%	87	0	87	6%	Energy and Utilities
Institiùdan Ionmhaisail	221.2	0	221.2	10%	152	0	152	10%	Financial Institutions
Slàinte is Cùram	60.3	0	60.3	3%	40	0	40	3%	Health and Care
Teicneòlas Fiosrachaidh	159.1	0	159.1	7%	115	0	115	7%	Information Technology
Eile	49.6	0	49.6	2%	32	0	32	2%	Other
Seilbh ann am Fiachan:									
Bannan Corporra (ìre seilbhe)	303.5	0	303.5	14%	193	0	193	12%	Corporate Bonds (investment grade)
Bannan Corporra (nach eil aig ìre seilbhe)	0	0	0	0%	0	0	0	0%	Corporate Bonds (non-investment grade)
Riaghaltas RA	151.4	0	151.4	7%	103	0	103	7%	UK Government
Eile	0	0	0	0%	0	0	0	0%	Other
Earrannan Priobhaideach:									
Uile	0	62.4	62.4	2%	0	24	24	2%	All
Private Equity:									

Toglaichean/ Talamh:		Real Estate:							
Fo sheilbh san RA	0	219.4	219.4	10%	0	115	115	7%	UK Property
Fo sheilbh thall-thairis	0	11.5	11.5	1%	0	11	11	1%	Overseas Property
Maoinean seilbhe is urrasan aonaichte:								Investment funds and unit trusts:	
Earrainnean	453.5	0	453.5	20%	359	0	359	22%	Equities
Bannan	0	0	0	0%	0	0	0	0%	Bonds
Maoinean 'Hedge'	0	0	0	0%	0	0	0	0%	Hedge Funds
Bathar/seirbheisean	0	0	0	0%	0	0	0	0%	Commodities
Bun-structar	0	0	0	0%	0	0	0	0%	Infrastructure
Eile	0	0	0	0%	0	0	0	0%	Other
Fo-sheilbh:		Derivatives:							
Atmhorachd	0	0	0	0%	0	0	0	0%	Inflation
Íre Rèidh	0	0	0	0%	0	0	0	0%	Interest rate
Iomlaid sruthan-airgid bho dhùthchannan eile	0	0	0	0%	2	0	2	0%	Foreign exchange
Eile	0	0	0	0%	0	0	0	0%	Other
Airgead is suimean-nan co-ionann ri airgead:								Cash and cash equivalents:	
Uile	24.7	0	24.7	1%	24	0	24	2%	All
Iomlan	1,950	293	2,243	100%	1,416	150	1,566	100%	Totals

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

Mion-sgrùdadh air an t-sùim a thathar a' ro-mheasadh a thèid a chur ris a' bhuanachd no call airson na h-ùine gu 31 Màrt 2016.

An Ùine a Chrìochnaich air 31 Màrt 2016	So-mhaoinean	Uallaichean	(Fèicheanasan)/ so-mhaoinean lom	(Fèicheanasan)/ so-mhaoinean lom % de thuarastalan	Net (liability)/ asset	Net (liability)/ asset % of pay	Period Ended 31 March 2016
	Assets	Obligations					
Cosgais làithreach na seirbheis*	0	220	-220	-30.20%	Current service cost*		
Cosgais na seirbheis a bh' ann (a' gabhail a-steach luchd- obrach a stad a dh'obair)	0	0	0	0	Past service costs including curtailments		
A' bhuaidh aig rèiteachaidhean	0	0	0	0	Effect of settlements		
Cosgais iomlan na seirbheis	0	220	-220	-30.20%	Total service costs		
Teachd-a-steach bho riadh air so-mhaoinean a' phlana	74	0	74	10.20%	Interest income on plan assets		
Riadh air uallaichean airson sochairean suidhichte	0	107	-107	-14.70%	Interest on defined benefit obligation		
Cosgais Lom iomlan airson Riadh	74	107	-33	-4.50%	Total Net Interest Cost		
An t-sùim iomlan airson Prothaid is Call	74	327	-253	-34.70%	Total included in Profit and Loss		

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

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

Tha na suimeannan a phàigheas am Fastaiche air an suidheachadh le Clèireach-urrais na Maoine nuair a nithear luachadh gach trì bliadhna (chaidh an luachadh mu dheireadh a dhèanamh air 31 Màrt 2014) no aig àm sam bith eile ma thèid iarradh leis an Ùghdarris Riaghlaidh, Comhairle na Gàidhealtachd

Tha na suimeannan a tha rim pàigheadh thairis air an ùine gu 31 Màrt 2018 air an sealtainn san teisteanas airson Reataichean is Atharraichean. Airson tuilleadh fiosrachaidd mun dòigh-obrach seo gus na suimeannan a phàigheas am Fastaiche a stèidheachadh, thoiribh sùil air an aithsing luachaidh bhon chlèireach-urrais airson 2014 leis a' cheann-latha 24 Màrt 2015.

Tha an Clèireach-urrais air tuairmse a dhèanamh air na suimeannan a phàigheas am Fastaiche airson na h-ùine gu 31 Màrt 2016, mu £135,000.

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

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

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

PROJECTED DEFINED BENEFIT COST FOR THE PERIOD TO 31 MARCH 2016

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

An Ùine a Chrìochnaich air 31 Màrt 2016	So-mhaoinean	Uallaichean	(Fèicheanasan)/ so-mhaoinean lom	(Fèicheanasan)/ so-mhaoinean lom % de thuarastalan	Net (liability)/ asset	Net (liability)/ asset % of pay	Period Ended 31 March 2016
	Assets	Obligations					
Cosgais làithreach na seirbheis*	0	220	-220	-30.20%	Current service cost*		
Cosgais na seirbheis a bh' ann (a' gabhail a-steach luchd- obrach a stad a dh'obair)	0	0	0	0	Past service costs including curtailments		
A' bhuaidh aig rèiteachaidhean	0	0	0	0	Effect of settlements		
Cosgais iomlan na seirbheis	0	220	-220	-30.20%	Total service costs		
Teachd-a-steach bho riadh air so-mhaoinean a' phlana	74	0	74	10.20%	Interest income on plan assets		
Riadh air uallaichean airson sochairean suidhichte	0	107	-107	-14.70%	Interest on defined benefit obligation		
Cosgais Lom iomlan airson Riadh	74	107	-33	-4.50%	Total Net Interest Cost		
An t-sùim iomlan airson Prothaid is Call	74	327	-253	-34.70%	Total included in Profit and Loss		

The contributions paid by the Employer are set by the Fund Actuary at each triennial valuation (the most recent being at 31 March 2014) or at any other time as instructed by to do so by the Highland Council.

The contributions payable over the period to 31 March 2018 are set out in the Rate and Adjustments certificate. For further details on the approach adopted to set contribution rates for the Employer, please refer to the 2014 actuarial valuation report dated 24 March 2015.

The Actuary has estimated the Employer's contributions for the period to 31 March 2016 will be approximately £135,000.

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

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

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

**MION-SGRÙDADH AIR BUAIÐH 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' cleachdad gus feiceanasan an sgeama a thomhas atharrachadh:

Atharrachadh sa bheachd air 31 Màrt 2015:	Tuairmse air an uiread (%) a thèid Fèiceanasan an Fhastaiche an àird	Tuairmse air a' chosgais a thaobh airgid (£000)	Approximate monetary amount (£000)	Change in assumption at 31 March 2015:
Lùghdachadh 0.5% san Dearbh Reata Lasachaiddh	13%	413	0.5% decrease in Real Discount Rate	
Àrdachadh 1 bhliadhna san ùine a thathar an dùil a bhios buill beò sa chumantas	3%	97	1 Year increase in member life expectancy	
Àrdachadh 0.5% san Reata Àrdachaidh airson Tuarastalan	5%	176	0.5% increase in the Salary increase Rate	
Àrdachadh 0.5% san Reata Àrdachaidh airson Peinnseanan	7%	224	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 feiceanasan an sgeama mar a bha iad air 31 Màrt 2015, air diofar stèidhean. Chleachdad na h-aon mhodhan airson seo a dhèanamh agus a chaidh a chleachdad gus na figearan IAS 19 fhaighinn a chithear san aithisg seo.

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

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

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

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 a' chosgais a thaobh airgid (£000)

Approximate monetary amount (£000)

Change in assumption at 31 March 2015:

In order to quantify the impact of a change in the financial assumptions used the Actuary has calculated and compared the value of the scheme liabilities as 31 March 2015 on varying bases. The approach taken is consistent with that adopted to derive the IAS 19 figures provided in this report.

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

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

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

13. SUIMEANNAN PÀIGHTE DO BHUIDHNEAN COM-PÀIRTEACH

'S e Buidheann Phoblach Neo-roinneil a th' ann am Bòrd na Gàidhlig a gheibh ughdarras bhon Bhuidheann-stiùiridh airson Ionnsachaidh aig Riaghaltas na h-Alba. Thathar a' meas gu bheil a' Bhuidheann-stiùiridh na buidhinn chom-pàirteach leinne. Bha grunn għluasadan airgid air feadh na bliadhna eadar am Bòrd agus a' Bhuidheann-stiùiridh. Cuideachd, bha grunn għluasadan airgid eadar am Bòrd agus roinnej an Riaghaltas, buidhnean àrd-riaghaltas, ughdarrasan ionadail agus buidhnean poblach neo-roinnej eile. Sa bħiaddha seo, cha robb għluasadan airgid eadar Buill a' Bhùird agus Bòrd na Gàidhlig. Tha Nota 14 de na cunntasan seo a' toirt fiosrachadh seachad air suimeannan san robb luuč £1,000 no barrachd a chaidh a phàigheadh no aontachadh eadar Bòrd na Gàidhlig agus buidhnean ris a bheil ceangal aig Buill a' Bhùird.

14. SUIMEANNAN PÀIGHTE NO AONTAICHTE AIG £1,000 NO NAS MOTA

Suimeannan Pàichte no Aontaichte (£1,000 is nas moth) a bh' ann sa Bhliadhna Ionmhais 2014/15 eadar Bòrd na Gàidhlig is Buidhnean ris an robb Ceangal aig Buill den Bhòrd.

13. RELATED PARTY TRANSACTIONS

Bòrd na Gàidhlig is a non-departmental public body sponsored by the Scottish Government Learning Directorate. The Directorate is regarded as a related party. During the year Bòrd na Gàidhlig has had a number of material transactions with the Directorate. In addition, Bòrd na Gàidhlig has had a number of transactions with other government departments, central government bodies, local authorities and other non-departmental government public bodies. During the year no Bòrd Member members have undertaken any material transactions with Bòrd na Gàidhlig. Note 14 to these accounts gives details of payments and approvals £1,000 and greater made during the financial year between Bòrd na Gàidhlig and organisations where Bòrd Members have a connection.

14. PAYMENTS AND APPROVALS £1,000 AND GREATER

Payment and Approvals (£1,000 and greater) made during the Financial Year 2014/15 between BnG and Organisations where Bòrd Members have a Connection.

Ball a' Bhùird / Ball den Sgħoja Stiùiridh Bòrd Member/ Senior Management Team Member	Buidheann Organisation	An Ceangal Nature of Connection	Sùim Pàichte Payment Amount £	Sùim air Aontachadh Approval Amount £	Adhbhar na Suime a chaidh a Phàigheadh/Aontachadh Purpose of Payment/Approval
I Caimbeul I Campbell	Oilthigh na Gàidhealtachd nan Eilean University of the Highlands and Islands	Soillse - Àrd-mhanaidsear a' Phròiseict stèidhichte aig Sabhal Mòr Ostaig Soillse – Project Manager based at Sabhal Mòr Ostaig Stiùiriche Leasachadh Buidhne agus Gnothachais aig Sabhal Mòr Ostaig Director of Business and Organisational Development at Sabhal Mòr Òstaig	39,115	-	Bathar-bog Cuimhneachaidh airson Eadar-theangachadh £30,000 Maoin Bhuleachaidh Achd na Gàidhlig (Alba) 2005 £9,115 Translation Memory Software £30,000 Gaelic Language (Scotland) Act 2005 Implementation Fund £9,115
S NicollFhinnein S MacLennan					
I Caimbeul I Campbell	MG Alba	Ball a' Bhùird Board Member	10,000	-	Learn Gaelic.net £10,000 Learn Gaelic.net £10,000

Ball a' Bhùird / Ball den Sgioba Stiùridh Bòrd Member/ Senior Management Team Member	Buidheann Organisation	An Ceangal Nature of Connection	Sùim Pàighe Payment Amount £	Sùim air Aontachadh Approval Amount £	Adhbhar na Suime a chaidh a Phàigheadh/Aontachadh Purpose of Payment/Approval
I Caimbeul I Campbell	Soillse - Àrd- mhanaidsear a' Phròiseict stèidhichte aig Sabhal Mòr Ostaig Soillse – Project Manager based at Sabhal Mòr Ostaig	107,709	75,400	Maoin Bhuileachaidh Achd na Gàidhlig (Alba) 2005 £36,334 Leasachaidhean a' Phlana Càinain Nàiseanta Ghàidhlig £30,000 Trusadh Thidsearan £4,290 Trèanadh do Bòrd Stiùridh is Luchd-obrach BhnG £2,085 Pròiseactan co-cheangailte ri Ro-innleachd Nàiseanta nan Ealain Gàidhlig £6,000 Coimiseanan £29,000 Gaelic Language Act Implementation Fund £36,334	
S Nicll/Fhinnein S MacLennan	Sabhal Mòr Ostaig Sabhal Mòr Ostaig	Stiùiriche Leasachadh Buidhne agus Gnothachais aig Sabhal Mòr Ostaig Director of Business and Organisational Development at Sabhal Mòr Ostaig		NGLP Development £30,000 Teacher Recruitment £4,290 BnG Bòrd and Staff Training £2,085 NGAS Projects £6,000 Commissions £29,000	
I MacLeod	An Comunn Gàidhealach An Comunn Gàidhealach	116,500	111,500	Maoin Bhuileachaidh Achd na Gàidhlig (Alba) 2005 £6,400 Coimiseanan Rannsachaидh £7,000 Pròiseactan Dràma £2,000 Pròiseactan Rannsachaидh Soillse £60,000 Gaelic Language Act Implementation Fund £6,400 Research Commissions £7,000 Drama Projects £2,000 Soillse Research Projects £60,000	
I MacLeod	An Comunn Gàidhealach An Comunn Gàidhealach	116,500	111,500	Tabhartas Maoineachaидh £100,00 Ionnsachadh do dh'Inbhich £11,500 Leasachaidhean a' Phlana Càinain Nàiseanta Ghàidhlig £5,000 Funding Grant £100,00 Adult Learning £11,500 NGLP Development £5,000	
	Ceann-suidhe President			Tabhartas Maoineachaидh (2015/16) £111,500 Funding Grant (2015/16) £111,500	

Ball a' Bhùird / Ball den Sgioba Stiùridh Bòrd Member/ Senior Management Team Member	Buidheann Organisation	An Ceangal Nature of Connection	Sùim Pàighe Payment Amount £	Sùim air Aontachadh Approval Amount £	Adhbhar na Suime a chaidh a Phàigheadh/Aontachadh Purpose of Payment/Approval	
J Ghreumach J Graham	Cli Gàidhlig Cli Gaidhlig	Ball Coitcheann Ordinary Member	138,980	33,735	Sgeama Taice do Phàrantan £15,000, Prògram Foillseachaidh £10,000 Prògram Litearrachd £25,300 Ionnsachadh do dh'Inbhich £15,000 Susbaint ùr Ghàidhlig airson LearnGaelic.net £15,480 Sgeama-taice do Choimhearsnachdan £1,200 Trèanadh a bheir Mothachadh don Ghàidhlig do dhaoine £30,000 agus Fiosrachadh do Luchd-ionnsachaidh £27,000 Tabhartas Maoineachaidh (2015/16) £33,735 Parental Support Scheme £15,000, Publishing Programme £10,000, Literacy Programme £25,300, Adult Learning £15,000, New Content Gaelic Net £15,480, Community Support Scheme £1,200, Gaelic Awareness Training £30,000 and Information for Learners £27,000 Funding Grant (2015/16) £33,735	
Fiona O' Hanlon Fiona O' Hanlon	C Dòmhnullach C MacDonald	Alba Aosmhor Historic Scotland	An neach le ceangal air fhastadh aig Alba Aosmhor Connected Person employed by Historic Scotland	4,200	1,050	Maoin Bhuileachaidh Achd na Gàidhlig (Alba) 2005 £4,200 Gaelic Language Act Implementation Fund £4,200
E拉斯aid Nic an t-Saoir Elizabeth McAtear	Comhairle Nan Eilean Siar Comhairle Nan Eilean Siar	Oide airson Pròiseact Ionnsachaidh do dh'Inbhich Adult Learning Project Tutor	32,000	8,000	Tabhartas Maoineachaidh (2015/16) £1,050 Funding Grant (2015/16) £1,050	
					Tabhartas Maoineachaidh (2015/16) £8,000 Gaelic Language Act Implementation Fund Funding Grant (2015/16) £8,000	

Ball a' Bhùird / Ball den Sgioba Stiùridh Bòrd Member/ Senior Management Team Member	Buidheann Organisation	An Ceangal Nature of Connection	Sùim Pàigthe Payment Amount £	Sùim air Aontachadh Approval Amount £	Adhbar na Suime a chaidh a Phàigheadh/Aontachadh Purpose of Payment/Approval
Dòmhnall MacLeod Donald Macleod	Comhairle Nan Eilean Siar Comhairle Nan Eilean Siar	Air fhastadh mar thidsear Employed as a school teacher	333,921	27,900	Leasachaidhean Òigrigh £8,381 Sgeama-taice do Choimhearsnachdan £16,000 Maoin Bhuileachaидh Achd na Gàidhlíg (Alba) 2005 - Tabhartas Maoineachaидh (2015/16) £27,900 Leasachaidhean a' Phlana Càinain Nàiseanta Ghàidhlíg £86,260 Maoin Bhuileachaидh Achd na Gàidhlíg (Alba) 2005 £223,280 Maoin Bhuileachaидh Achd na Gàidhlíg (Alba) 2005 - Tabhartas Maoineachaидh (2015/16) £27,900 Youth Development £8,381 Community Support Scheme £16,000 Gaelic Language Act Implementation Fund -funding grant (2015/16) £27,900 NGLP Development £86,260 Gaelic Language Act Implementation Fund £223,280 Gaelic Language Act Implementation Fund Funding Grant (2015/16) £27,900

15. GEALLAIDHEAN A THAOBH TEACHD-A-STEACH

Chìthean gu h-ìosal geallaidhean a thaobh thabhartasan aig deireadh na bliadhna, 's iad sin tabhartasan a chaidh aontachadh ro 31 Màrt 2015 ach nach tèid a phàigheadh gu às dèidh sin:

	2015	2014	
	£	£	
Taobh a-staigh bliadhna	2,518,072	2,515,535	Within one year
Taobh a-staigh dà gu còig bliadhna	169,971	1,830,424	Within two to five years
Às dèidh còig bliadhna	0	0	After five years
	2,688,043	4,345,959	

16. IONNSRAMAIDEAN IONMHASAIL

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

An cunnart gum bi gainnead airgid ann

Tha Ministearan na h-Alba a' sònrrachadh sùim sa bhuidseat aca gach bliadhna mu choinneamh a' mhaoineachaидh 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 chleachdadach air na h-adhbharan ainmichte agus suas gun ìre a tha air a sònrrachadh 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 iasad an a thoirt a-mach agus bithear a' cumail maoinean còrr ann an cunntasan tasgaidh le riadh aig Banca Rìoghail na h-Alba. Chan eil tasgaidhean sam bith eile aig Bòrd na Gàidhlig is mar sin chan eil ìrean rèidh nan cunnart dhuinn.

Luachan cothromach

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

15. REVENUE COMMITMENTS

Grants commitments at the year end, comprising grants which had been approved prior to 31 March 2015 but were not payable until after that date, were due as follows:

16. FINANCIAL INSTRUMENTS

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

Liquidity risk

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

Foreign currency risk

Bòrd na Gàidhlig has no material exchange rate risk. During the year there was no transaction conducted which was denominated in a foreign currency.

Interest-rate risk

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

Fair values

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

17. TACHARTASAN ÀS DÈIDH NA DUILLEIGE COTHROMACHAIDH

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

18. FÈICHEANASAN A DH'FHAODADH A BHITH ANN

Fhuair Bòrd na Gàidhlig fios gu bheil grunn luchd-obrach air cùisean-gearain a thogail leis a' Bhòrd a thaobh ghnothaichean-obrach. Ma shoirbhiceas leis na tagraighean sin, agus gum faigh luchd-obrach pàigheadh, dh'fhaodadh gun èireadh fèicheanasan nach gabh an tomhas an-dràsta.

17. POST BALANCE SHEET EVENTS

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

18. CONTINGENT LIABILITIES

Bòrd na Gàidhlig have been notified that a number of staff have lodged grievances with the Bòrd in relation to employment matters. If these claims are successful this could result in an additional liability.

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 chòrochnaich air 31 Màrt 2006, agus gach bliadhna às dèidh sin, ri prionnsabalan cunntasachd agus riatanasan foillseachaidh a gheibhearr ann an Leabhran an Riaghaltais airson Aithrisean Ionmhasail (FReM) a tha an gniomh sa bliadhna 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 an stiùireadh seo a nochdadhar mar eàrr-ràdh san aithris air na cunntasan. Tha an stiùireadh a thugadh seachad air 31 Màrt 2006 a-nis air a chùl-ghairm.



Chaidh làmh a chur ri seo le ùighdarris Mhiniștearan na h-Alba

11 Dàmhair 2007

DIRECTION BY THE SCOTTISH MINISTERS

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



Signed by the authority of the Scottish Ministers

11 October 2007

Thig gam theagasc!

A bheil thu ag
iarraidh dreuchd
a bheir toileachas
agus tlachd dhut?
Ma tha, carson
nach tig thu gam
theagasc?



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