

Registered Company No: SC 166766 (Scotland)

Registered Charity No: SCO 25026

COMHAIRLE NAN LEABHRAICHEAN

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2013



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COMHAIRLE NAN LEABHRAICHEAN

(A company limited by guarantee)

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2013**

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COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name:	Comhairle nan Leabhraichean
Registered Office and Operational Address:	32 Mansfield Street Glasgow G11 5QP
Charity Registration Number:	SCO 25026
Company Registration Number:	SC 166766
Trustees:	D I Brown (Chair) D MacQuarrie M Sinclair U MacDonald K A MacIver Dr M J Watson S Campbell A F Buchanan
Secretary:	Rosemary Ward
Manager:	Rosemary Ward
Core Projects	Support of Gaelic writers and publishers Development of Gaelic Literature Literary events Bookselling
Auditors:	Wylie & Bisset LLP Chartered Accountants 168 Bath Street Glasgow G2 4TP
Bankers:	Bank of Scotland 258/262 Dumbarton Road Glasgow G11 6TU
Solicitors:	Mitchells Robertson George House 36 North Hanover Street Glasgow G1 2AD

COMHAIRLE NAN LEABHRAICHEAN

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2013

Purpose

- To support the development of Gaelic writing.
- To stimulate interest in Gaelic books and other related materials.
- To support Gaelic authors by awarding grants and commissions.
- To support the Gaelic publishing industry.
- To increase the range, quality and impact of Gaelic literature.

Comhairle nan Leabhraichean / The Gaelic Books Council is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association dated 2 July 1996 and updated on 23 February 2011.

Funding

The Gaelic Books Council has two main funding bodies.

- **Creative Scotland** – The Gaelic Books Council is one of Creative Scotland's Foundation Funded Organisations.
- **Bòrd na Gàidhlig** – The Gaelic Books Council is one of Bòrd na Gàidhlig's key delivery agents. In addition to its core responsibilities for literature, the Gaelic Books Council also administers third party grant funds to Acair Ltd and manages the corporate finances of An Léanag, the Gaelic development hub in Glasgow on behalf of Bòrd na Gàidhlig.

Staffing Structure

The Gaelic Books Council employs five FTE members of staff.

- | | |
|---------------------|-----------------------------------|
| ➤ Rosemary Ward | Director |
| ➤ John Storey | Head of Literature and Publishing |
| ➤ Mairi MacCuish | Literature and Publishing Officer |
| ➤ Maria MacInnes | Sales and Marketing Officer |
| ➤ John N. MacDonald | Sales and Finance Officer |

The Council and its Members

The directors of the charitable company Comhairle nan Leabhraichean / The Gaelic Books Council are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Trustees are invited to apply for the position through national advertisement and are selected by the Chair and Director on the grounds of their ability to advise staff on how best to progress the work of the charity.

Trustees are appointed for three years, in the first instance, but may serve for a further two years if that is mutually agreed. With the exception of the Chair, who is awarded an annual honorarium in recognition of the additional responsibilities associated with this role, Trustees are unpaid and receive only travel and subsistence expenses.

COMHAIRLE NAN LEABHRAICHEAN

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2013

Council / Board meetings are held four times a year, in line with Creative Scotland and Bòrd na Gàidhlig guidelines. A sub-committee (Grants Committee) meets four times a year to respond to applications from authors and publishers for grants and commissions. While there is no formal Audit or Remuneration Committee in place, the Trustees conduct an annual salary review, in line with the Scottish Government's Pay Policy, and the company finances are reviewed at the board meetings.

Meetings called by external agencies are normally attended by staff, but the Chair and Trustees may be required to attend when it is appropriate.

The Trustees who served during the year and since the year-end, unless otherwise stated, were as follows:

- D I Brown - Chair
- John Carmichael (resigned 27/06/12)
- Angela MacDonald (resigned 27/06/12)
- Una MacDonald
- Duncan MacQuarrie
- Donalda Mc Comb (resigned 27/06/12)
- Calum Ross (resigned 27/06/12)
- Marion Sinclair
- Katrina MacIver (appointed 12/09/12)
- Moray James Watson (appointed 12/09/12)
- Seumas Campbell (appointed 12/09/12)
- Alison Flora Buchanan (appointed 12/09/12)

The Chairman's Introduction

2012-13 has been a year of financial stability for the Gaelic Books Council. The organisation has turned around a deficit in 2011 to a reasonable surplus in 2012 and now in 2013. This stronger financial footing has generated renewed confidence and affords the organisation the opportunity to consider new developments while maintaining a clear focus on core activities – the support of Gaelic authors and publishers and the encouragement of new Gaelic writers.

Collaborative working is very much a focus for the Books Council and we are working in partnership with a wide range of organisations in Scotland and beyond in order to develop and promote Gaelic writing. At home in Scotland, key relationships have been established with the Scottish Poetry Library, Scottish Book Trust and Glasgow Life. Effective partnerships have long existed between the Gaelic Books Council and the Gaelic publishers. Acair has secured a significant contract for the development of new Gaelic contemporary fiction, while block grant arrangements have been agreed with Clàr, Leabhraichean Beaga and Spòrs. The Books Council will continue to investigate ways to support Gaelic publishers.

The staff of the organisation have worked hard to implement and refine new policies for commission and publication grants, with greater clarity on eligibility criteria and timeframes for response. Despite the economic downturn, the sales and marketing strategy, together with the redevelopment of the organisation's website, has recorded modest increases in online sales. Special promotions and targeted marketing through social media will be employed in an effort to drive up sales, with a heightened emphasis on outreach sales events. Strategic literary events, in collaboration with publishers, have continued to showcase the work of Gaelic writers and attendance at these events has been consistently high. Additionally, we have re-vamped the shop to create a flexible space that is first and foremost, a sales outlet, but can also be used for book launches and other related activities.

I am particularly proud of the hard work and dedication that staff have shown in the last twelve months and look forward to another productive year in which the Books Council continues to play a pivotal role in supporting Gaelic writing, authors and publishers.

COMHAIRLE NAN LEABHRAICHEAN

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2013

The Director's Report

Greater financial stability in 2012-13 afforded the Gaelic Books Council the freedom to redevelop the company website, to make improvements to the bookshop and to develop the organisation's digital strategy. The new website carries information on new Gaelic publications, book reviews, relevant news items, details of forthcoming events, and policy statements, as well as a new, user-friendly, online shopping facility. Social media has been exploited to raise awareness of the work of the organisation and to market new Gaelic publications.

Publication grants and commissioning procedures continued to be refined and implemented by John Storey with administrative support from Mairi MacCuish. In 2012-13, a total of 29 individual applications were approved and responded to within the designated timeframes, resulting in a more effective partnership between the Gaelic Books Council and Gaelic writers and publishers.

The Gaelic Books Council's ongoing collaboration with Scottish Book Trust, to identify and support new writers through the annual Gaelic New Writers Awards scheme, continues to source new and imaginative Gaelic writers. To date, eight new writers have benefited from the award and the associated training opportunities. The Books Council is currently investigating the possibility of extending this partnership to include a Gaelic award within Scottish Book Trust's Young Writers Awards.

The Gaelic Books Council's collaboration with the Scottish Poetry Library was further developed in 2012-13 with the continued sponsorship of a Gaelic poetry postcard, as part of the set of eight issued to all schools and libraries to mark National Poetry Day in Scotland.

Eleven strong applications were received for the Gaelic Books Council's prestigious annual literary prize, The Donald Meek Award 2012. This was an increase on the previous year and illustrates the growing confidence of Gaelic writers in showcasing their own talent. Moray Watson was the recipient of the 2012 Donald Meek Award for his poetry anthology, *Iain Mac a' Ghobhainn – A' Bhàrdachd Ghàidhlig, the collected poems of Iain Crichton Smith*. The shortlist and announcement of the winner of this award continues to be showcased at the Edinburgh International Book Festival in August each year.

The Gaelic Books Council's flagship literature development initiative, Ùr-Sgeul, has published more than 30 new Gaelic fiction titles since its inception in 2003. This project has been one of the most important developments in Scottish literature in recent times and has helped to create a significant network of new and exciting Gaelic writers. In March 2013, the Gaelic Books Council marked ten years of Ùr-Sgeul at *Leabhar 's Craic*, the annual Gaelic literary festival, hosted in collaboration with Glasgow Life and Ceòl 's Craic. The contract for the continued development and publication of a series of new contemporary Gaelic fiction for adults was awarded to Acair Ltd, the Stornoway based publisher. Acair has developed a new imprint, Aiteal and spent much of 2012-13 securing new commissions, developing their design concept and co-ordinating their publication schedule. The first publication in this new series will be launched at the Edinburgh International Book Festival in August 2013.

The Gaelic Books Council continued to promote Gaelic literature and books at a range of local and national literary events and book launches. In spite of the difficult financial climate, the Gaelic Books Council realised relatively healthy sales figures, largely due to the sales and marketing strategy and the heightened use of social media. In October 2012, Shelagh Campbell left the organisation to take up a new training opportunity. The Gaelic Books Council is indebted to Shelagh for her hard work and commitment and we wish her every success in her new venture. Maria MacInnes was appointed to the post of Sales and Marketing Officer in November 2012 and she immediately set about redeveloping the company website and implementing the digital strategy. Sales in the bookshop were coordinated by John N MacDonald, the Sales and Finance Officer. In addition to local book sales and launches, Gaelic publications were showcased at Edinburgh International Book Festival, *Leabhar 's Craic*, Imprint, Aye Write and the Royal National Mod.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2013

The Gaelic Books Council would like to thank Creative Scotland and Bòrd na Gàidhlig for their continued support and investment.

Towards the end of the financial year, the Gaelic Books Council was deeply saddened by news of the sudden and untimely death of Dr. Gavin Wallace, Portfolio Manager for Literature at Creative Scotland. Gavin was a great supporter of the Gaelic Books Council and the organisation benefited greatly from his sound advice, his cheery disposition and his remarkable knowledge and love of Scottish literature. Gavin was instrumental in securing support for a wide range of Gaelic Books Council initiatives and his passing leaves a huge void.

In conclusion, I am deeply indebted to the Chair and Trustees of the Board of the Gaelic Books Council for their willingness to give of their time to support the work of the organisation. The Board underwent changes in 2012-13 with the resignation of four members in June 2012 and the appointment of their replacements in September 2012. I would also like to thank my small but highly effective team of staff who work tirelessly to respond to the needs and responsibilities of the organisation. Going forward, the Gaelic Books Council plans to build on current successes, invest in the Gaelic publishing industry and identify new opportunities and initiatives to promote Gaelic literature and Gaelic books to a new generation of readers.

Rosemary Ward
Director

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2013

Publication and Commission Grants

In 2012-13, the new procedures for the administration of publication and commission grants were reviewed and refined. Grant applications are invited on a quarterly basis with a timeline for submissions prominently advertised on the company's website. All applications are dealt with within a designated timeframe.

The Literature and Publishing personnel within the Gaelic Books Council are responsible for administering publication and commission grants. A Grants sub-committee meets four times a year to assist staff in responding to applications for grants and commissions from authors and publishers. Funds are awarded to support the publication of Gaelic-only and bilingual books.

In 2012-13, the Board approved the allocation of block grants of £10,000 to Clàr and £8,000 to Leabhraichean Beaga and Spòrs as part of our investment programme in Gaelic publishing. This funding provides a degree of security to small, fragile Gaelic publishers and enables them to plan a more detailed publishing programme. These funds were allocated from the budget of £88,000 designated for grants and commissions. The grants programme supports the commissioning and publication of a variety of books for leisure reading, specifically for young children, teenagers and adults. The Gaelic Books Council reserves the right to review the priority genres for publication and commission grants on an annual basis.

Commissioned authors usually have a period of two years from the date of signing their commission agreement, to submit their completed manuscript. Publishers can apply directly to the Gaelic Books Council for funds to enable them to commission new and original publications.

A total of 27 publication grant applications were received in 2012-13. 19 individual publication grants were approved. A total of 17 commission grant applications were received and 10 individual commission grants were approved in 2012-13.

Details relating to actual expenditure up to 31 March 2013 are given in Table 1.

Table 1: Publication and Commission Grants 2012-13

Genre	Publication Grant(s)	Commission Grant(s)	£
Children & Teenage	6	3	13,075
Contemporary Fiction	1	2	2,670
Poetry	3	1	2,780
Non-fiction	2	1	1,500
(Auto) Biographies	0	2	1,650
Other	7	1	6,345
Block Grants			9,000

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2013

Contemporary Fiction / The Next Phase

2013 marks ten years of Ùr-Sgeul, the highly successful Gaelic fiction imprint published by Clàr, the Inverness based publisher. Over the last decade, 33 titles have been published - 24 novels and novellas, and 9 short story collections. The final title in this series, *Màiri Dhall agus Sgeulachdan Eile* by Duncan Gillies, will be published in June 2013.

The annual Gaelic literary festival, Leabhar 's Craic paid tribute to 'Ùr-Sgeul - The Legacy', in March 2013 and the imprint will also feature in the Edinburgh International Book Festival programme in August 2013 with an event chaired by Dr. Moray Watson. The Gaelic Books Council is confident that Ùr-Sgeul has provided a strong model for the sector to expand and flourish. Going forward, 2013 -14 brings with it an exciting new development for Scottish Gaelic fiction, in the form of Acair's Aiteal series, which builds on the foundations of Ùr-Sgeul. The first title in this new series will be launched at the Edinburgh International Book Festival in August with Andrew Dunn reading from his debut novel, *Còisir nan Gunna*.

Education / Writers in Schools

Education remains an important element of the Gaelic Books Council's work. Exposure to Gaelic literature and advice and support from established Gaelic writers is critical in laying foundations for young writers of the future. Creative writing workshops were delivered in schools across Argyll and Bute and the central belt of Scotland during 2012-13. Pupils were given the opportunity to work with writers who had recently published new works. The writers were encouraged by the enthusiasm and interest shown by the pupils in all the schools they visited.

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New Books – produced with support from the Gaelic Books Council

An Guth 7 – Rody Gorman (ASLS)

Iain Mac a' Ghobhainn: A' Bhàrdachd Ghàidhlig - Moray Watson (Acair)

An Tuil – (reprint) Ronnie Black (ed.) (Polygon)

dèanamh gàire ri a' chloc: dàin ùra agus taghte – Aonghas MacNeacail (Polygon)

Gnathasan-Cainnt - (reprint) Dòmhnall Greumach (Clàr)

Maggie Midge: Mo Shaoghal Duilich – Rab MacPhee, trans. S. Ritchie (Lexus Ltd)

Maggie Midge : Eilean Midgeorka- Rab MacPhee, trans. S. Ritchie (Lexus Ltd)

Fonn – The Campbells of Greepe – The Campbell Family (Acair)

Òrain Cèilidh Teaghlaich / The Family Ceilidh Song Collection- Brian O hEadhra (Anam Communications)

Forcan Beaga / Little Forks – Rebecca Sharp, trans. Gillebride MacIlleMhaoil (Souterrain Press)

Cuirm an Òir: Trì Dealbhan-Cluiche – Alasdair Caimbeul (Clàr)

Keith Norman MacDonald's Puirt-à-Beul – Will Lamb (ed.) (taigh na Teud)

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New Children's Books - produced with support from the Gaelic Books Council

Calum agus a Charaidean - Ceitidh Hutton (Leabhraichean Beaga)

An Coileach Cadalach – (trans.) Johan Nic a' Ghobhainn (Acair)

Tobaidh – (trans.) Johan Nic a' Ghobhainn (Acair)

Cèic an Rìgh – (trans.) Johan Nic a' Ghobhainn (Acair)

Sgeulachd Eile Mu Pheadar Rabaid – (trans.) Emma Thompson (Grace Note Publications)

Spuinneadairean Dubh na h-Oidhche – (trans.) Tormod Caimbeul (Acair)

Cudail Chan Fhaigh Mi – (trans.) Norma NicLeòid (Acair)

Madaidhean-allaidh air Feadh an Àite! – Jana Synek (Bramhall Publishing Ltd)

An Tàilleir à Gloucester – (trans.) Beatrix Potter (Grace Note Publications)

Danaidh an Dòbhran – Leslie MacKenzie & Crìosaidh Dick (Dualchas na Cloinne)

An Turas Siar – Leslie MacKenzie (Dualchas na Cloinne)

Cuir Stad air and Stoirm-shneachda – Leslie MacKenzie & Lesley Wilson (Dualchas na Cloinne)

Balach na Bonaid – Aonghas MacNeacail & James Robertson (Big Sky Press)

Dealbh-chluichean do Chloinn – Peigi Flòraidh NicDhòmhnaill (Acair)

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2013

Sales and Marketing

Given the difficult economic situation, it would appear that the organisation was rather unrealistic in the projections made regarding the income that might be generated from the sale of books. The actual income from sale of books fell short of the projected target. The redevelopment of the company website and the heightened focus on online sales will hopefully increase sales in 2013-14. There is no doubt that the new website and the increased use of social media such as Facebook and Twitter will help to promote sales initiatives and events. The redevelopment of the bookshop and the fact that the retail space can now be more effectively used for book launches, reading sessions and social events should also help to drive up sales in the coming year.

A number of promotional campaigns have been offered to customers both in store and online, including a Winter Sale, multi-buy offers and competitions to win tickets to Gaelic events at literary festivals.

The Gaelic Books Council's sponsorship and marketing fund continues to attract a healthy number of applications from a wide range of publishers seeking to secure funding to support Gaelic literary events, book launches and marketing initiatives. This fund specifically targets small Gaelic publishers to help them promote and market their products.

Events and Sales Opportunities

April 2012

Gaelic Books Council representation at London Book Fair

World Book Night with readings by Alison Lang – Gaelic Bookshop

Launch of 'Maraiche nan Cuantan' by Flora MacPhail –Glasgow

May 2012

Launch of 'Fuaran Ceann an t-Saoghail' by Angus Peter Campbell – Gaelic Bookshop

Launch of 'A' Chraobh Boingeilidh' by Steaphanaidh Chaimbeul – Gaelic Bookshop

June 2012

Launch of 'Balach na Bonaid' by Aonghas MacNeacail - Edinburgh

Early Years Reading Sessions – Gaelic Bookshop

August 2012

Edinburgh International Book Festival

Gaelic Books Council Writing & Publishing Showcase

Donald Meek Award 2012

Launch of Keith Norman MacDonald's Puirt-à-Beul edited by Will Lamb - Glasgow

September 2012

Events at Blas Festival – Inverness and Lochaber

Sales opportunity at Glasgow University

Sales opportunity at The Glasgow Gaelic School

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October 2012

Sales opportunity and daily literary events at the Royal National Mod – Dunoon

Launch of 'Sgeulachd Eile mu Pheadar Rabaid' by Emma Thompson

Launch of 'Ronan agus Ciorstag air a' Chroit' by Micheal Bauer

Launch of 'Eilean an Ionmhais' by Giglets Alba

November 2012

Book Week Scotland -Tea Party – The Glasgow Gaelic School

Imprint Festival – Anne Lorne Gillies - Kilmarnock

Sales opportunity at Condorrat Primary School

December 2012

Sales opportunity at The Glasgow Gaelic School

January 2013

Launch of 'Fonn – The Campbells of Greepe' – Celtic Connections - Glasgow

February 2013

Launch of new Gaelic Books Council website

March 2013

Leabhar 's Craic Festival – Glasgow

Sales opportunity at The Glasgow Gaelic School

Sales opportunity at the University of Edinburgh

COMHAIRLE NAN LEABHRAICHEAN

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2013

Financial Review

The results for the year are set out in the Statement of Financial Activities on page 15. The charity made a surplus of £24,589 for the year (2012: £33,489) and has funds carried forward at 31 March 2013 of £69,134.

Principal Funding Sources

The charity has two main funding sources, Creative Scotland and Bòrd na Gàidhlig. The monies from these bodies are in the form of revenue grants.

Reserves Policy

The Board adopted a formal reserve policy:-

- To provide six months charitable running costs with a target date of 10 years. At current levels of expenditure this would equate to £200,000. This will be to cover staff costs, rent, communications, postage & carriage and other liabilities of the key projects being delivered by the Gaelic Books Council.
- Currently, reserves stand at £40,825 which is below the targeted level.

Plans for Future Periods

In 2012-13, the Gaelic Books Council funded the publication of *Màiri Dhall agus Sgeulachdan Eile*, the final title in the hugely successful Ùr-Sgeul imprint which was developed by the Gaelic Books Council and published by Clàr over a ten year period. Acair, the Stornoway based publisher, will publish new Gaelic fiction under the name of Aiteal, a new series that will build on the legacy of Ùr-Sgeul and will seek to support existing and new Gaelic writers in producing innovative, contemporary fiction. The Head of Literature and Publishing at the Gaelic Books Council will liaise closely with Acair to provide appropriate advice and guidance on the publication of four new Aiteal titles in 2013-14.

The Gaelic Books Council will maintain block grant support to Clàr, Leabhraichean Beaga and Spòrs in 2013-14, and will continue to investigate how best to support other small, Gaelic publishers to plan and deliver enhanced publication programmes.

The development of pupils' writing skills and their appreciation of Gaelic literature remains an ongoing priority for the Gaelic Books Council. A programme of writing workshops in schools will continue in 2013-14 and the Gaelic Books Council will work in collaboration with Scottish Book Trust to establish a Gaelic Award in the national Young Writers Awards.

The Donald Meek Award for Gaelic literature remains an ongoing priority for the Gaelic Books Council and the organisation will continue to encourage and support new Gaelic writers to develop their creative skills and will maintain support for two Gaelic awards in the national New Writers Award Scheme.

Training will be offered to a small cohort of Gaelic editors and translators as a first step towards establishing an editorial unit to support Gaelic publishers with a range of editorial functions, including proof reading, content editing and the production of manuscript reports for unpublished material. A database of approved Gaelic editors will be produced and will be disseminated to Gaelic publishers to ensure that they are able to deliver a broad publishing programme within an acceptable timeframe.

Driving up sales of Gaelic books remains an ongoing priority and the Gaelic Books Council will continue to develop a comprehensive digital strategy and will exploit social media to market and promote new Gaelic publications, increase sales of Gaelic books and increase the incidence and reach of Gaelic literary events. The organisation will seek to extend existing cooperative working relationships with a wide range of national literary agencies.

COMHAIRLE NAN LEABHRAICHEAN

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2013

Statement of Trustees' Responsibilities

The Trustees (who are also directors of Comhairle Nan Leabhraichean for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:

Name: D-I Brown



Signature:

Date: 4 October 2013

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMHAIRLE NAN LEABHRAICHEAN

I report on the accounts of the charity for the year ended 31 March 2013, which are set out on pages 15 to 23.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respects the requirements:

- to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Wylie + Bisset ✓

Jenny Simpson BSc(Hons) FCA DChA
Wylie & Bisset LLP
Chartered Accountants
168 Bath Street
Glasgow
G2 4TP

Date: 7 October 2013

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)

FOR THE YEAR ENDING 31 MARCH 2013

	Notes	Unrestricted £	Restricted £	2013 Total	2012 Total £
Incoming Resources					
Incoming resources from voluntary funds					
Voluntary income	3	397,972	-	397,972	530,028
Incoming resources from charitable activities	4	74,002	-	74,002	103,481
Other incoming resources	5	2,859	-	2,859	-
Total Incoming Resources		<u>474,833</u>	<u>-</u>	<u>474,833</u>	<u>633,509</u>
Resources expended					
Costs of generating voluntary income	6	4,312	-	4,312	4,580
Charitable activities	7	432,134	-	432,134	583,903
Governance costs	8	13,798	-	13,798	11,537
Total Resources Expended		<u>450,244</u>	<u>-</u>	<u>450,244</u>	<u>600,020</u>
Net surplus for the year		24,589	-	24,589	33,489
Reconciliation of Funds					
Total funds brought forward	17	44,545	-	44,545	11,056
Total funds carried forward	17	<u>69,134</u>	<u>-</u>	<u>69,134</u>	<u>44,545</u>

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

COMHAIRLE NAN LEABHRAICHEAN

(A company limited by guarantee)

BALANCE SHEET AT 31 MARCH 2013

	Notes	£	2013 £	2012 £
FIXED ASSETS				
Tangible assets	13		19,009	23,761
CURRENT ASSETS				
Stocks	14	13,238		12,780
Debtors	15	11,419		13,183
Cash at bank and in hand		<u>64,738</u>		<u>44,025</u>
		89,395		64,078
Creditors: amounts falling due within one year	16	<u>(39,270)</u>		<u>(49,204)</u>
NET CURRENT ASSETS/(LIABILITIES)			50,125	20,784
TOTAL ASSETS less current liabilities			<u>69,134</u>	<u>44,545</u>
Unrestricted Funds				
General Funds	17	40,825		
Designated Funds	17	<u>28,309</u>		
			69,134	44,545
Restricted Funds			-	-
TOTAL FUNDS			<u>69,134</u>	<u>44,545</u>

For the year ended 31 March 2013 the company was entitled to exemption under section 477 of the Companies Act 2006. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibility for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of its profit and loss for the financial year in accordance with sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These Accounts are prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the Trustees and signed on their behalf.

Name: D-I Brown  Name: K MacIver 

Date: 4 October 2013

Company Number: SC166766

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013

1. Accounting Policies

a) Basis of preparation

The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2005) issued in March 2005 applicable UK Accounting Standards and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

b) Taxation

The company is a charitable company within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

c) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

d) Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Donated items for resale are included at 50% of the anticipated sale price.
- Investment income is included when receivable.
- Incoming resources from charitable trading activities are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013

1. Accounting Policies (continued)

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

e) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Grants in respect of the commission of new works are not recognised as a liability until the manuscript has been produced and approved by the council. Grants in respect of the publication of materials are awarded on condition that publication occurs within 12 months. Such grants are recognised as liabilities to extent that they are paid or expected to be paid within that timescale
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the external scrutiny fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

f) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	20% Reducing balance
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g) Stock

Stock is valued at the lower of cost and net realisable value. Items donated for resale are included at 50% or less of anticipated sale price.

COMHAIRLE NAN LEABHRAICHEAN**(A company limited by guarantee)****NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 MARCH 2013****h) Pension scheme**

The company operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are administered by Trustees in a fund independent from those of the company.

The pension costs charged against profits represent the amount of employer's contributions payable to the scheme in respect of the accounting period.

2. Legal Status

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. Voluntary Income

	Unrestricted £	Restricted £	2013 Total £	2012 Total £
Creative Scotland	197,500	-	197,500	194,400
Bord na Gaidhlig	200,000	-	200,000	333,194
Memberships	472	-	472	922
Other grants	-	-	-	1,513
	<u>397,972</u>	<u>-</u>	<u>397,972</u>	<u>530,028</u>

4. Incoming Resources from Charitable Activities

	Unrestricted £	Restricted £	2013 Total £	2012 Total £
Sale of books	74,002	-	74,002	103,481
	<u>74,002</u>	<u>-</u>	<u>74,002</u>	<u>103,481</u>

5. Other Incoming Resources

	Unrestricted £	Restricted £	2013 Total £	2012 Total £
Other Income	2,859	-	2,859	-
	<u>2,859</u>	<u>-</u>	<u>2,859</u>	<u>-</u>

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2013

6. Resources Expended – Costs of Generating Voluntary Income

	Direct Costs £	Support Costs £	2013 Total £	2012 Total £
Staff costs	-	4,312	4,312	4,580
	<u>-</u>	<u>4,312</u>	<u>4,312</u>	<u>4,580</u>

7. Resources Expended- Charitable Activities

	Direct Costs £	Support Costs £	2013 Total £	2012 Total £
Sale of Books	63,183	26,495	89,678	100,419
Literature and Publishing	112,626	229,830	342,456	483,484
	<u>175,809</u>	<u>256,325</u>	<u>432,134</u>	<u>583,903</u>

Included within resources expended on Gaelic Book Activities are the commissioning and publication grants payable totalling £67,450 (2012: £65,597).

8. Resources Expended – Governance Costs

	Direct Costs £	Support Costs £	2013 Total £	2012 Total £
Audit and accountancy fees	1,255	-	1,255	4,433
Independent Examiners fees	1,795	-	1,795	-
Chairman's honorarium	6,300	-	6,300	2,525
Staff costs	-	4,312	4,312	4,580
Other governance costs	136	-	136	-
	<u>9,486</u>	<u>4,312</u>	<u>13,798</u>	<u>11,537</u>

9. Support Costs – Breakdown by Activity

	Fundraising £	Sale of Books £	Literature & Publishing £	Governance £	Basis of Allocation
Staff Costs	4,312	17,249	146,620	4,312	Time spent
Premises Costs	-	4,913	44,218	-	Time spent
Telephone/website	-	972	8,751	-	Time spent
Printing, Postage and Stationery	-	1,302	11,716	-	Time spent
Miscellaneous expenses	-	782	7,035	-	Time spent
Travelling expenses	-	680	6,117	-	Time spent
Depreciation	-	475	4,277	-	Time spent
Professional fees/courses etc	-	122	1,096	-	Time spent
	<u>4,312</u>	<u>26,495</u>	<u>229,830</u>	<u>4,312</u>	

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013

10. Net Incoming Resources for the Year

This is stated after charging:

	2013	2012
	£	£
Auditors remuneration	-	3,843
Independent Examiners fees	1,795	-
Other accountancy fees	1,255	590
Depreciation	4,752	5,940

11. Staff Costs and Numbers

Staff costs were as follows:

	2013	2012
	£	£
Salaries and wages	142,345	146,693
Social security costs	14,563	15,164
Other pension costs	16,051	14,566
Total	<u>172,959</u>	<u>176,423</u>

No employee received emoluments of more than £60,000

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

2013	2012
Number	Number
<u>4</u>	<u>4</u>

12. Trustees' Remuneration and Related Party Transactions

The chairman, Mr D I Brown, was paid an honorarium of £6,300 for his services to the Board (2012 – £2,525). The chairman is entitled to an honorarium of £5,000 per annum. The amount paid in the year includes an underpayment in the previous year of £1,300.

No other Trustees received any remuneration during the year. During the year travel expenses totalling £645 (2012 - £239) were reimbursed to 1 (2012 – 1) Trustee.

During the year 4 Trustees (2012 – Nil) were provided with gifts on resignation from the Board amounting to £136 (2012 - £Nil).

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2012 – Nil).

COMHAIRLE NAN LEABHRAICHEAN**(A company limited by guarantee)****NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 MARCH 2013****13. Tangible fixed assets**

	Furniture, fittings and equipment £
Cost	
At 1 April 2012	76,212
Additions	-
At 31 March 2013	<u>76,212</u>
Depreciation	
At 1 April 2012	52,451
Charge for the year	4,752
At 31 March 2013	<u>57,203</u>
Net book value	
At 31 March 2013	<u>19,009</u>
At 31 March 2012	<u>23,761</u>

14. Stock

	2013 £	2012 £
Goods for sale	<u>13,238</u>	<u>12,780</u>
	<u>13,238</u>	<u>12,780</u>

15. Debtors

	2013 £	2012 £
Trade debtors	5,329	11,065
Other debtors	6,090	2,118
	<u>11,419</u>	<u>13,183</u>

COMHAIRLE NAN LEABHRAICHEAN**(A company limited by guarantee)****NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 MARCH 2013****16. Creditors: Amounts falling due within one year**

	2013	2012
	£	£
Trade creditors	11,398	6,530
Taxation and Social Security costs	4,287	58
Other creditors	23,585	42,616
	<u>39,270</u>	<u>49,204</u>

17. Unrestricted Funds

	Balance at 1 April 2012 £	Incoming Resources £	Expenditure (gains)/losses £	Transfers £	Balance at 31 March 2013 £
Commission Grants	-	-	-	9,300	9,300
Tangible Fixed Assets	-	-	4,752	23,761	19,009
	-	-	4,752	33,061	28,309
General funds	44,545	474,833	445,492	(33,061)	40,825
	<u>44,545</u>	<u>474,833</u>	<u>450,244</u>	<u>-</u>	<u>69,134</u>

The designated fund for Commission Grants represents grants approved in principal but only payable on receipt of an appropriate manuscript.

The designated fund for Tangible Fixed Assets represents the value of the charity's unrestricted funds which is tied up in fixed assets.

18. Financial Commitments

At 31 March 2013 the company was committed to making the following payments under non-cancellable operating leases in the year to 31 March 2014:-

	Land and Buildings £
Operating leases which expire:	
Between two and five years	<u>56,052</u>