

Registered Company No:

SC166766

Registered Charity No:

SC025026

COMHAIRLE NAN LEABHRAICHEAN

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2014

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COMHAIRLE NAN LEABHRAICHEAN

(A company limited by guarantee)

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014**

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COMHAIRLE NAN LEABHRAICHEAN
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LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name:	Comhairle nan Leabhraichean
Registered Office and Operational Address:	32 Mansfield Street Glasgow G11 5QP
Charity Registration Number:	SC025026
Company Registration Number:	SC166766
Trustees:	D I Brown (Chair) U MacDonald K A MacIver Dr M J Watson S Campbell D J MacInnes C MacLeod C Murray
Secretary:	Rosemary Ward
Manager:	Rosemary Ward
Core Projects	Support of Gaelic writers and publishers Development of Gaelic Literature Literary events Bookselling
Independent Examiners:	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 2014

The Trustees are pleased to present their report and financial statements for the year ended 31 March 2014.

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.

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.

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 Lèanag, 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 |
| ➤ <i>Maria MacInnes</i> | <i>Sales and Marketing Officer (resigned November 2013)</i> |
| ➤ Janice Campbell | Sales and Marketing Officer (appointed January 2014) |
| ➤ 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.

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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:

- Donald-Iain Brown - Chair
- Una MacDonald
- *Duncan MacQuarrie – resigned June 2013*
- *Marion Sinclair – resigned June 2013*
- Katrina MacIver
- Seumas Campbell
- Moray Watson
- Donald John MacInnes – appointed September 2013
- *Alison Buchanan – resigned October 2013*
- Christine MacLeod – appointed December 2013
- Ceitidh Murray – appointed December 2013

The Chairman's Introduction

The fiscal year of 2013-14 has continued to be a year where Comhairle nan Leabhraichean has striven to maintain financial stability. We have retained our reserves at an appropriate level. Early in 2013, the organisation underwent an external review (commissioned by Bòrd na Gàidhlig and carried out by an external auditor). The review concluded that all our processes, guidelines and modes of operation were excellent, which is testament to the great work of the Director and the staff. Ensuring that our day-to-day operations are in order allows us to concentrate the efforts of the Board and the staff on our primary purpose of supporting Gaelic authors and publishers and the encouragement of new Gaelic writers.

2013-14 has been an extremely busy, but hugely productive year. We have continued to focus our efforts on collaboration and working in partnership with other organisations. These collaborations came to fruition in a number of ways. We worked with Glasgow Life to deliver Leabhar 's Craic, an all-Gaelic literary festival; we worked with Scottish Book Trust and BBC Alba and delivered a highly successful Authors Live programme with Catriona Lexy Campbell; we worked with Aye Write! to deliver two successful events with Angus Peter Campbell and Dr Anne Lorne Gillies. New collaborations have been created with Playwrights' Studio for the Ùrlar drama project, and negotiations are at an advanced stage to establish a new Gaelic Playwright's Award in late 2014.

We continued with our block grant agreement with Clàr, Leabhraichean Beaga and Spòrs and added Sandstone Press to the list of publishers who have been given modest grants and asked to develop and deliver within various genre.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2014

The Chairman's Introduction cont'd

This year we also added a new editing course to our portfolio of activities. John Storey worked with Ruairidh MacIlleathain to develop a training programme that not only extended the pool of Gaelic editors, but reinforced linguistic and grammatical skills as well as creative editing abilities. The course was delivered in Glasgow and was extremely well received and very positively and constructively evaluated. Relevant changes will be made to the course in advance of its delivery in Stornoway in 2014. We are in discussion with Creative Skillset to secure accreditation for the editing course so that participants can receive a qualification upon completion.

In terms of sales and marketing, our website and shop has continued to see good traffic. We continue to look at ways to drive new business to both.

We have seen a small change in our staff team – Maria MacInnes, Sales and Marketing Officer, left to take up a post with BBC Gàidhlig. I'd like to thank her for all her excellent efforts. Janice Campbell has been appointed to the role and I look forward to working with her over the coming months and years. I am particularly proud of the hard work and dedication that Rosemary, John, Mairi and John Norman have shown in the last twelve months. Their efforts and hard work have been rewarded with some excellent ideas and manuscripts being awarded commission and publication grants and wonderful new books coming to fruition and being published.

I'd like to thank our funders, Bòrd na Gàidhlig and Creative Scotland, for their continued support. Our working relationship with both organisations is excellent, and I look forward to a continued creative relationship.

Finally, I'd like to say how important I think Gaelic writing and publishing is to Scotland. It is hugely important that we continued to encourage new and emerging Gaelic writers. I am confident that the plans we have for 2014/15 will take this important task forward.

Donald-Iain Brown
Chairperson

The Director's Report

2013-14 saw the Gaelic Books Council recording a further increase in income generated by book sales. While encouraging, the increase was short of the £100,000 target we had set and we will continue to review how best to drive up sales in 2014-15. There is no doubt that the improvements to the website, particularly the online sales facility, has been a major factor in the increase in online sales from 23% in 2012-13 to 31% in 2013-14. The website carries information on new Gaelic publications, book reviews, relevant news items, details of forthcoming events, and policy statements, as well as the easy-to-use, online shopping facility. Social media and regular coverage on BBC radio and television broadcasts has helped to raise awareness of the work of the organisation and to market new Gaelic publications.

In 2013-14, a total of 24 applications for publication grants and 18 commission grants were approved and responded to within the designated timeframes. One publication grant was the subject of an appeal which was resolved satisfactorily.

The Gaelic Books Council's ongoing collaboration with Scottish Book Trust, to identify and support new writers through the annual Gaelic New Writers Awards, continues to source new and imaginative Gaelic writers. To date, ten new Gaelic writers have benefited from the award and the associated training opportunities. The Books Council also worked in partnership with Scottish Book Trust to deliver a range of Gaelic events to mark Book Week Scotland in November 2013. The Gaelic Books Council maintained its collaboration with the Scottish Poetry Library and sponsored a Gaelic poetry postcard, as part of the set of eight issued to all schools and libraries to mark National Poetry Day in Scotland.

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The Director's Report cont'd

A new collaboration was established between the Books Council and Playwrights' Studio, which resulted in the development of the Ùrlar drama initiative that commissioned and presented two new Gaelic scripts at special performed readings in the Centre for Contemporary Arts in Glasgow. Another exciting new collaboration saw the Gaelic Books Council enter into a partnership with the University of Stirling to provide a scholarship for a Gaelic student on the M.Litt in Publishing Studies course. Liam Alastair Crouse, the recipient of the first Gaelic Books Council scholarship expects to complete his studies successfully in August 2014. This scholarship will be offered on a biennial basis.

A new training course specifically designed to develop a network of skilled and experienced Gaelic editors was piloted in September 2013. Ten individuals, some new and some experienced editors, took part in a three day training programme in Glasgow and provided invaluable feedback on the course content and future training needs. Suggested adaptations have been taken on board and plans are in place to offer the course in April 2014 in Stornoway. Discussions with relevant agencies will also be progressed to secure accreditation for the course and provide Gaelic editors with a recognised qualification.

Interest in the Gaelic Books Council's prestigious annual literary prize, The Donald Meek Award, increased further in 2013 with 12 unpublished manuscripts being submitted for the award. This was an increase on the previous year and illustrates the growing confidence of Gaelic writers in showcasing their writing skills. Martin MacIntyre was the recipient of the 2013 Donald Meek Award for his teenage novel, *A' Challaig Seo, Chall Ò*. He was presented with the award at the Edinburgh International Book Festival.

The contract awarded to Acair Ltd to develop Aiteal, a series of new contemporary Gaelic fiction for adult readers, saw the publication of three new Gaelic titles in 2013-14. The first book in this new imprint, *Còisir nan Gunna* written by Andrew Dunn, was launched at the Edinburgh International Book Festival in August 2013. The Gaelic Books Council will continue to liaise closely with Acair Ltd on their publication programme for Aiteal, as they move into the third and final year of their agreed contract.

The Gaelic Books Council continued to promote Gaelic literature and books at a range of local and national literary events and book launches. Gaelic books featured on the programmes of the Edinburgh International Book Festival, Aye Write!, The Royal National Mod and Leabhar 's Craic, and were given excellent coverage on the BBC Radio nan Gàidheal monthly literary programme, *Leugh an Leabhar*. The Gaelic Books Council realised modest increases in sales figures, largely due to the sales and marketing strategy and the heightened focus on outreach sales. The cost implication of taking mobile sales to the more remote communities is always a consideration for the organisation, but every effort is made to respond to all invitations to sell Gaelic books where demand exists.

In December 2013, Maria MacInnes left the organisation to take up a new post with the BBC. The Gaelic Books Council is indebted to Maria for her hard work and youthful enthusiasm and we wish her every success in her new venture. Janice Campbell was appointed to the post of Sales and Marketing Officer in January 2014. Janice has very quickly settled into her new post and is now a valued member of the organisation's small team.

The Gaelic Books Council would like to thank Creative Scotland and Bòrd na Gàidhlig for their continued support and investment. The Gaelic Books Council is delighted with the support and encouragement we receive from Jenny Niven, our new Portfolio Manager at Creative Scotland, and we look forward to a long and productive relationship with Jenny and her literature colleagues.

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 further changes in 2013-14 with the resignation of three members over the course of the year and the appointment of three new members in their place.

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The Director's Report cont'd

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

Publication and Commission Grants

Grant applications are invited from writers and publishers on a quarterly basis, with a timeline for submissions prominently advertised on the company's website. All applications are considered and responded to within a designated timeframe. The Gaelic Books Council's Grants Committee assists staff in evaluating applications for commission and publication grants. Funds are awarded to support the publication of Gaelic-only and Gaelic / English bilingual books.

In 2013-14, the Board maintained the allocation of a block grant of £10,000 to Clàr and £8,000 to Leabhraichean Beaga and Spòrs as part of our investment programme in Gaelic publishing. This support was extended to Sandstone Press in the form of a block grant of £4,000 to enable them to commission and develop Lasag, a new short fiction imprint which has been designed specifically for adult learners of Gaelic. These block grants provide a degree of continuity for small Gaelic publishers and enables them to plan for a broader publishing programme. These funds were allocated from the budget of £88,000 designated for grants and commissions.

A total of 29 publication grant applications were received in 2013-14. 24 individual publication grants were approved. A total of 27 commission grant applications were received and 18 individual commission grants were approved in 2013-14.

Details relating to actual expenditure up to 31 March 2014 are given in Table 1.

Table 1: Publication and Commission Grants 2013-14

Genre	Publication Grant(s)	Commission Grant(s)	£
Children & Teenage	6*	3	4,668
Contemporary Fiction	2	3	4,680
Poetry	5	2	3,451
Non-fiction	4	2	3,840
(Auto)Biographies	3	0	3,840
Other / Graphic Novels	4	8	10,120
Block Grants			13,000

- One individual publication grant was to facilitate reprints of 4 children's books.
- The balance of all outstanding grants is carried forward and will be paid on completion of approved contracts

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

Sgeulachd nan Coineanach Caomha – trans. Catriona Murray (Grace Note Publications)

An Cuala Tu Riamh...? - Gwen Bowie (Spòrs)

Tintin: An t-Eilean Dubh - trans. Gillebride MacIlleMhaoil (Taigh na Teud)

Geamannan le Òrain airson Clann – Dolina Munro (Leabhraichean Beaga & Spòrs)

Asterix ann an Dùthaich nan Cruithneach – trans. Raghnaid Sandilands (Dalen Ltd)

Cluich le Cabag – Gwen Bowie (Spòrs)

Spòrs gu Leòr - Sandra MacIntyre (Leabhraichean Beaga)

New Books for Adults - produced with support from the Gaelic Books Council

Air Cuan Dubh Drilseach – Tim Armstrong (Clàr)

An t-Urr. Iain MacRuairidh – Calum Laing (Clàr)

Beatha Ùr – Niall O'Gallagher (Clàr)

Màiri Dhall agus Sgeulachdan Eile – Donnchadh MacGilliosa (Clàr/Ùr-Sgeul)

Càth anns a' Ghaoith – Niall Brownlie (Clàr)

Còisir nan Gunna – Andrew Dunn (Acair/Aiteal)

Sùil air an t-Saoghal – ed. Peter Mackay & Niall O'Gallagher (Clò Ostaig)

An Nighean air an Aiseag – Angus Peter Campbell (Luath Press)

Cluicheadairean – Catriona Lexy Campbell (Acair/Aiteal)

Sealladh às ùr air Ealain na Gàidhealtachd – ed. Murdo MacDonald, et.al (RSA)

Rionnag Chaillte / Forgotten Star – Ailig O'Henley (Islands Book Trust)

An Daolag Shìonach – Christopher Whyte (Clò Ghille Mhoire, Oilthigh Ghlaschu)

Doras Dùinte – Catriona Lexy Campbell (Leabhraichean Beaga)

Deò – Marcas Mac an Tuirneir (Grace Note Publications)

Rannsachadh na Gàidhlig 6 – ed. N. MacGuire & C. Ó Baoill (An Clò Gàidhealach, Oilthigh Obar Dheathain)

The Other Tongues – ed. Chris Agee, et.al (Irish Pages Ltd)

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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 the Central Belt and a number of schools in the Western Isles and Highland Council areas in 2013-14. Pupils were given the opportunity to work with writers who had recently published new works. A number of writing masterclasses were also offered by the Gaelic Books Council, one of which was specifically to generate new Gaelic writing for the annual Book Week Scotland short story publication, while the other was part of our contribution to the Aye Write! festival in Glasgow.

Sales and Marketing

In spite of a modest increase in online sales and a heightened social media sales campaign, the total income from the sale of books fell short of the projected target of £100,000 in 2013-14. The increased focus on outreach sales and school based sales events will hopefully increase sales in 2014-15. There is no doubt that the company website and the increased use of social media such as Facebook and Twitter does help, and it will continue to be exploited to promote sales initiatives and events.

A number of promotional campaigns have been offered to customers both in-store and online, including a Spring/Summer Sale, multi-buy offers, and competitions. 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 2013

An Audience with Angus Peter Campbell – Aye Write!

Blowing the Embers – Anne Lorne Gillies – Aye Write!

Launch of 'Air Cuan Dubh Drilseach' – Tim Armstrong – Aye Write!

Latha na Gàidhlig – University of Aberdeen

Latha na Gàidhlig – University of Edinburgh

May 2013

Launch of 'Beatha Ùr' – Niall O'Gallagher - Glasgow

Edinburgh Provincial Mod

June 2013

Launch of 'Màiri Dhall agus Sgeulachdan Eile' – Donnchadh MacGillÌosa - Glasgow

Launch of 'Dileab Chòlbhasach' – ed. Morag Law - Bishopton

Glasgow Provincial Mod

An Audience with Alison Lang – Inbhidh gu Fìleantais, Glasgow

Aberfeldy Provincial Mod

School Summer Fair – Sandbank Primary, Dunoon

Blooming Great Tea Party – in aid of Marie Curie Cancer Care, GBC Bookshop

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2014

Events and Sales Opportunities cont'd

July 2013

EOST Conference – North Uist, Western Isles

Ceòlas Symposium – South Uist, Western Isles

August 2013

Edinburgh International Book Festival

10 Years of Ùr-Sgeul – Angus Peter Campbell, Michael Klevenhaus, Màiri E. MacLeod, Moray Watson

Gaelic Books Council Writing & Publishing Showcase

Donald Meek Award 2013

September 2013

5 separate events at Blas Festival – Isle of Skye, Inverness and Lochaber

Launch of 'Sùil air an t-Saoghal' – Peter MacKay & Niall O'Gallagher - Edinburgh

Sales opportunity at Glasgow University

Launch of 'Tintin – An t-Eilean Dubh' – Sabhal Mòr Ostaig

October 2013

Sales opportunity at An t-Alltan Beag conference - Aviemore

Launch of 'An Daolag Shionach' – Christopher Whyte, University of Glasgow

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

Launch of 'An Saoghal Càillte' – Giglets Alba

Launch of 'Rionnag Chaillte/Forgotten Star' – Alex O'Henley - MG ALBA reception, Paisley

Wigtown Book Festival

An Evening of Poetry with Meg Bateman - Wigtown

November 2013

Rionnag Chaillte/Forgotten Star – An Evening with Alex O'Henley – South Uist, Western Isles

Book Week Scotland – Readings, Tea Parties and Comics – 5 Gaelic schools across Scotland and other venues

Latha na Gàidhlig – University of Glasgow

Ossianic Society Writing Competition – University of Glasgow

Launch of 'Sealladh às ùr air Ealain na Gàidhealtachd' – Royal Scottish Academy, Edinburgh

December 2013

Sales opportunity at the Glasgow Gaelic School

Sales opportunity at Condorrat Primary School

Launch of 'Deò' – Marcas Mac an Tuairmeir – GBC Bookshop

January 2014

Launch of Ùrlar Drama Initiative – CCA, Glasgow

Gaelic Bus Tour of Glasgow – in collaboration with An Lòchran

New Writers Awards Showcase – in collaboration with Scottish Book Trust - Edinburgh

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2014

Events and Sales Opportunities cont'd

February 2014

Sales opportunity at Clann Gàidhlig - Paisley

March 2014

Leabhar 's Craic Festival – CCA, Glasgow

Sales opportunity at Bun-sgoil Taobh na Pàirce - Edinburgh

Meet the Author Event – Catriona Lexy Campbell – Aye Write! – GBC Bookshop

'Tè Bheag a' Ghruffalo' performed reading – Wilma Kennedy – Giffnock

Financial Review

The results for the year are set out in the Statement of Financial Activities on page 14. The charity made a surplus of £8,546 for the year (2013: £24,589) and has funds carried forward at 31 March 2014 of £77,680, of which £43,406 are designated as yet unpaid commission and publication grants approved in 2013/14.

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 £231,923. 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, general reserves stand at £19,067 which is below the targeted level.

Plans for Future Periods

In 2014-15, the Gaelic Books Council will prepare and implement a new three year Business Plan, following the successful completion of the improvement agenda. The Business Plan will underpin the detailed application for Regular Funding that requires to be submitted to Creative Scotland for a three year funding package. Regular Funding will replace Foundation Funding in 2015.

Acair, the Stornoway based publisher, that secured a three year tender in 2012-13 to support existing and new Gaelic writers in producing innovative, contemporary fiction and to publish new Gaelic fiction under the Aiteal imprint, is expected to publish a minimum of four books in this, the final year of their contract. The Gaelic Books Council's Board, with advice from the Head of Literature and Publishing, will consider how best to support the development of new Gaelic fiction in the future.

The Gaelic Books Council will maintain block grant support to Clàr, Leabhraichean Beaga, Spòrs and Sandstone in 2014-15, and will continue to investigate how best to support other small Gaelic publishers to plan and deliver enhanced publication programmes.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2014

Plans for Future Periods cont'd

In 2014-15, the appreciation of Gaelic literature by young people remains an ongoing priority for the Gaelic Books Council. The focus will, however, turn to reading for enjoyment and a programme of 'Meet the Author' workshops in schools will be delivered in 2014-15. Established authors will read extracts from their books and encourage young people to take a greater interest in reading books for enjoyment. The Gaelic Books Council will continue to work in collaboration with Scottish Book Trust to promote and encourage interest in the annual national Gaelic Young Writers Award. The Books Council will also maintain support for two Gaelic awards in the national New Writers Awards Scheme.

The Donald Meek Award for Gaelic literature remains an established priority for the Gaelic Books Council and the organisation hopes that Bòrd na Gàidhlig will continue to provide financial support for additional literary prizes to encourage and support new and established Gaelic writers to develop their creative skills.

Initial training will continue to be offered to Gaelic editors and translators to extend the Quality Assured Editorial Network, while refresher training will be available for existing members of the network to maintain their skills base. This network of professionals provides essential services for Gaelic publishers in terms of editorial functions, such as proof reading, content editing and the production of manuscript reports for unpublished material. Ongoing discussions with the relevant authorities regarding accreditation for the editorial training course are expected to be taken to the next level with the preparation of the training modules in the formats necessary to secure academic recognition.

Driving up sales of Gaelic books remains a continuing objective 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.

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.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2014

Statement of Trustees' Responsibilities cont'd

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

Date: 19th September 2014

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 2014, which are set out on pages 14 to 22.

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 Regulationshave 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: 6 October 2014

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)

FOR THE YEAR ENDING 31 MARCH 2014

	Notes	Unrestricted £	Restricted £	2014 Total	2013 Total £
Incoming Resources					
Incoming resources from generated funds					
Voluntary income	3	391,090	-	391,090	397,972
Investment income	4	12	-	12	30
Incoming resources from charitable activities	5	80,212	-	80,212	74,002
Other incoming resources	6	1,076	-	1,076	2,829
Total Incoming Resources		<u>472,390</u>	<u>-</u>	<u>472,390</u>	<u>474,833</u>
Resources expended					
Costs of generating voluntary income	7	4,408	-	4,408	4,312
Charitable activities	8	448,204	-	448,204	432,134
Governance costs	9	11,232	-	11,232	13,798
Total Resources Expended		<u>463,844</u>	<u>-</u>	<u>463,844</u>	<u>450,244</u>
Net incoming resources for the year before transfers		8,546	-	8,546	24,589
Transfers		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income for the year		8,546	-	8,546	24,589
Reconciliation of Funds					
Total funds brought forward	18	69,134	-	69,134	44,545
Total funds carried forward	18	<u>77,680</u>	<u>-</u>	<u>77,680</u>	<u>69,134</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 2014**

	Notes	£	2014 £	2013 £
FIXED ASSETS				
Tangible assets	14		15,207	19,009
CURRENT ASSETS				
Stocks	15	11,312		13,238
Debtors	16	15,233		11,419
Cash at bank and in hand		<u>62,971</u>		<u>64,738</u>
		89,516		89,395
Creditors: amounts falling due within one year	17	<u>(27,043)</u>		<u>(39,270)</u>
Net Current Assets			62,473	50,125
Net Assets			<u>77,680</u>	<u>69,134</u>
Unrestricted Funds				
General Funds	18	19,067		40,825
Designated Funds	18	<u>58,613</u>		<u>28,309</u>
			77,680	69,134
Restricted Funds			-	-
TOTAL FUNDS			<u>77,680</u>	<u>69,134</u>

For the year ended 31 March 2014 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.

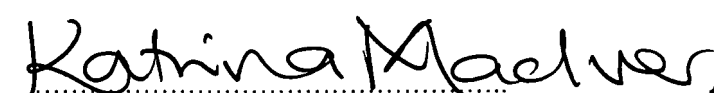
The directors acknowledge their responsibility for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of its profit and loss for the financial 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: 19th September 2014

Company Number: SC166766

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2014

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
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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2014

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 2014****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 £	2014 Total £	2013 Total £
Creative Scotland	191,000	-	191,000	197,500
Bòrd na Gàidhlig	200,000	-	200,000	200,000
Memberships	90	-	90	472
	<u>391,090</u>	<u>-</u>	<u>391,090</u>	<u>397,972</u>

4. Investment Income

	Unrestricted £	Restricted £	2014 Total £	2013 Total £
Bank Interest	<u>12</u>	<u>-</u>	<u>12</u>	<u>30</u>

5. Incoming Resources from Charitable Activities

	Unrestricted £	Restricted £	2014 Total £	2013 Total £
Sale of books	<u>80,212</u>	<u>-</u>	<u>80,212</u>	<u>74,002</u>

6. Other Incoming Resources

	Unrestricted £	Restricted £	2014 Total £	2013 Total £
Other Income	<u>1,076</u>	<u>-</u>	<u>1,076</u>	<u>2,829</u>

COMHAIRLE NAN LEABHRAICHEAN
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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2014

7. Resources Expended – Costs of Generating Voluntary Income

	Direct Costs £	Support Costs £	2014 Total £	2013 Total £
Staff costs	-	4,408	4,408	4,312

8. Resources Expended- Charitable Activities

	Direct Costs £	Support Costs £	2014 Total £	2013 Total £
Sale of Books	53,017	29,823	82,840	89,678
Literature and Publishing	105,767	259,597	365,364	342,456
	<u>158,784</u>	<u>289,420</u>	<u>448,204</u>	<u>432,134</u>

Included within resources expended on Gaelic Book Activities are the commissioning and publication grants payable totalling £64,665 (2013: £67,450).

9. Resources Expended – Governance Costs

	Direct Costs £	Support Costs £	2014 Total £	2013 Total £
Accountancy fees	-	-	-	1,255
Independent Examiners fees	1,824	-	1,824	1,795
Chairman's honorarium	5,000	-	5,000	6,300
Staff costs	-	4,408	4,408	4,312
Other governance costs	-	-	-	136
	<u>6,824</u>	<u>4,408</u>	<u>11,232</u>	<u>13,798</u>

10. Support Costs – Breakdown by Activity

	Fundraising £	Sale of Books £	Literature & Publishing £	Governance £	Basis of Allocation
Staff Costs	4,408	17,632	149,876	4,408	Time spent
Premises Costs	-	4,886	43,978	-	Time spent
Telephone/website	-	447	4,027	-	Time spent
Printing, Postage and Stationery	-	3,562	32,055	-	Time spent
Miscellaneous expenses	-	326	2,928	-	Time spent
Travelling expenses	-	1,282	11,529	-	Time spent
Depreciation Professional fees/courses etc	-	1,688	15,204	-	Time spent
	<u>4,408</u>	<u>29,823</u>	<u>259,597</u>	<u>4,408</u>	

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2014

11. Net Incoming Resources for the Year

This is stated after charging:

	2014	2013
	£	£
Independent Examiners fees	1,824	1,795
Other accountancy fees	3,064	1,255
Depreciation	3,802	4,752

12. Staff Costs and Numbers

Staff costs were as follows:

	2014	2013
	£	£
Salaries and wages	145,124	142,345
Social security costs	14,808	14,563
Other pension costs	15,174	16,051
Total	<u>175,106</u>	<u>172,959</u>

No employee received emoluments of more than £60,000 (2013: Nil).

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

2014	2013
Number	Number
<u>5</u>	<u>5</u>

13. Trustees' Remuneration and Related Party Transactions

The Chairman, Mr D I Brown, is entitled to an honorarium of £5,000 per annum.

In the year to 31 March 2013 Mr Brown was paid £6,300 which included an underpayment of £1,300 for 2011/12.

During the current year Mr Brown was paid £6,825, of which £1,825 has been treated as a prepayment of his 2014/15 honorarium in these financial statements.

No other Trustees received any remuneration during the year (2013: Nil). During the year travel expenses totalling £422 (2013 - £645) were reimbursed to 5 (2013 - 1) Trustees.

During the year no Trustees (2013 - 4) were provided with gifts on resignation from the Board (2013 - £136).

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 (2013 - Nil).

COMHAIRLE NAN LEABHRAICHEAN**(A company limited by guarantee)****NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 MARCH 2014****14. Tangible fixed assets**

	Furniture, fittings and equipment £
Cost	
At 1 April 2013	76,212
Additions	-
	-
At 31 March 2014	<u>76,212</u>
Depreciation	
At 1 April 2013	57,203
Charge for the year	3,802
At 31 March 2014	<u>61,005</u>
Net book value	
At 31 March 2014	<u>15,207</u>
At 31 March 2013	<u>19,009</u>

15. Stock

	2014 £	2013 £
Goods for sale	<u>11,312</u>	<u>13,238</u>
	<u>11,312</u>	<u>13,238</u>

16. Debtors

	2014 £	2013 £
Trade debtors	8,190	5,329
Other debtors	7,043	6,090
	<u>15,233</u>	<u>11,419</u>

COMHAIRLE NAN LEABHRAICHEAN**(A company limited by guarantee)****NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 MARCH 2014****17. Creditors: Amounts falling due within one year**

	2014	2013
	£	£
Trade creditors	10,576	11,398
Taxation and Social Security costs	1,447	4,287
Other creditors	15,020	23,585
	<u>27,043</u>	<u>39,270</u>

18. Unrestricted Funds**Movement in Funds**

	Balance at 1 April 2013	Incoming Resources	Expenditure (gains)/losses	Transfers	Balance at 31 March 2014
	£	£	£	£	£
Grants payable	9,300	-	9,300	43,406	43,406
Fixed Assets	19,009	-	3,802	-	15,207
	<u>28,309</u>		<u>13,102</u>	<u>43,406</u>	<u>58,613</u>
General funds	40,825	472,390	450,742	(43,406)	19,067
	<u>69,134</u>	<u>472,390</u>	<u>463,844</u>	<u>-</u>	<u>77,680</u>

The designated fund for grants payable, represents Commission and Publication Grants grants approved in principal but only payable on receipt of appropriate manuscripts.

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

19. Lease Commitments

The charity has an annual commitment, under non-cancellable operating leases, in respect of property of £32,440, expiring 31 March 2017.