

**CHARITY NO: SC025026**

**COMPANY NO: SC166766**

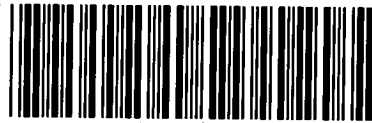
**COMHAIRLE NAN LEABHRAICHEAN**

**(A company limited by guarantee)**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2020**

**WEDNESDAY**



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**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020**

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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:** Catriona Murray (Chair)  
Ian Smith  
Donald Cameron  
Margaret MacLeod Nicolson  
Morna Butcher  
Marion Sinclair (ex officio)  
Iain MacKenzie  
Donna M MacIver  
Catriona MacIassac

**Secretary:** Alison Lang

**Manager:** Alison Lang

**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:** Turcan Connell  
Princes Exchange  
1 Earl Grey Street  
Edinburgh  
EH3 9EE

**COMHAIRLE NAN LEABHRAICHEAN**  
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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

The trustees are pleased to present their annual directors' report and financial statements of the charity for the year ending 31 March 2020.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The legal and administrative information on page one forms part of this report.

**Chair's Report**

2019-20 marked Alison Lang's first full year of leadership of The Gaelic Books Council following her appointment as Director in January 2019. Alison's passion for Gaelic books knows no bounds and her management skills, professionalism and her rapport with the board and staff have been excellent. Her first year has been a year of consolidation of our core creative projects; of building on established partnerships and of developing new ones; of re-appraisal of book sales targets and of a review of our annual literary awards. The year ended in uncertainty, however, as along with other charities, The Gaelic Books Council faced a reassessment of projects and sales in the light of the global COVID-19 pandemic.

There were changes in board membership in 2019-20 as we welcomed three new trustees and said farewell to one trustee. Iain MacKenzie, Donna Mairi MacIver and Catriona MacIsaac, who were appointed at the end of 2018-19, came with a wealth of experience and wisdom and have become conscientious board members. Dr Sim Innes retired from the board following a four-year period and left with our utmost gratitude for his commitment and counsel, both in his role as a trustee and as a member of the Grants Sub-Committee. There were also staff changes in 2019-20. In August we welcomed Joe Sanders to the team as our new Sales & Marketing Officer. Joe completed an MLitt in Publishing Studies at Stirling University and was a recipient of a Gaelic Books Council scholarship for the post-graduate course. It is gratifying to see the scholarship investment bearing fruit and adding to the development of the Gaelic publishing sector. We are indebted to Shelagh Campbell, our former Sales and Marketing Officer, for her efforts as an ambassador for the organisation, especially in relation to our children's initiative, Leugh is Seinn le Linda. We wish her success in her new ventures.

The Gaelic Books Council is hugely grateful to our core funders, Creative Scotland and Bòrd na Gàidhlig, for their continued support. With additional funding as an RFO (regularly funded organisation) for a fourth year (2021-22) from Creative Scotland and a new three-year funding agreement with Bòrd na Gàidhlig now in place until 2022, both streams of funding will now be aligned which will help with strategic planning and core activities. It should be noted, however, that 2021-22 funding is dependent on the Scottish Government's grant to Creative Scotland and to Bòrd na Gàidhlig. In addition to this revenue we generate income from book sales in our shop and online. Income from overall book sales was lower in 2019-20 than aimed for in our 2018-21 business plan (£85,000). There were a variety of reasons for this but in light of the reduction in sales we revised our business plan in March 2020 and set a more achievable sales target of £75,000 for 2020-2021.

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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

**Chair's Report (continued)**

However, Government restrictions with regard to COVID-19 will now have a major impact on reaching that target. We have been actively looking at additional sources of revenue such as sponsorships, legacies and donations and remain intent on identifying new income streams in what is now, and will be in the years ahead, a challenging financial climate.

As an independent charity with over 50 years' experience of supporting Gaelic writers and publishers, we continue to develop policies which promote the sector while ensuring that our programme aligns with the policy aims of our funders and with national priorities. Quality creative output, employment opportunities and fair pay for artists, promotion of Gaelic language use, access to the language through reading and support for education are all at the heart of what we do.

These aims are reflected in our continuing partnerships and projects with Scottish Book Trust, Playwrights' Studio Scotland, Stirling University, Literature Alliance Scotland, Publishing Scotland, the Scottish Poetry Library, Giglets, Glasgow Women's Library, Wigtown Poetry Competition and An Comunn Gàidhealach. 2019-20 also saw new partnerships and projects with Glasgow Life, the National Trust for Scotland, Theatre Gu Leòr, StAnza International Poetry Festival, the Gaelic Language Promotion Trust and the Scottish Bible Society. Short-term collaborative projects with Acair and Theatre Gu Leòr, funded by Bòrd na Gàidhlig and detailed in the report, demonstrate the mutual benefits of such partnerships.

Leugh is Seinn le Linda continues to be a huge success for The Gaelic Books Council. Linda Macleod is a fantastic young Gaelic reading ambassador and additional funding from Bòrd na Gàidhlig this year, in the form of Taic Freumhan Coimhearsnachd, enabled Linda and her puppets to go on a tour of the Western Isles during Book Week Scotland where up to 300 children heard her read and sing with them.

The Donald Meek Award in September 2019 was awarded to John Urquhart for his debut poetry collection, Turas. Unfortunately, due to illness, John wasn't able to be at the National Piping Centre to collect his award from Donald on the night but, as I write, a photograph of John now proudly holding the Donald Meek trophy has appeared on social media! His delight at winning the award speaks of the esteem in which it has been held since its inception ten years ago. With Donald Meek's blessing, 2020 signals the inaugural Na Duaisean Litreachais (Gaelic Literature Awards) in September, which will widen the categories and prizes. We envisage a "virtual" first ceremony due to restrictions on audiences as a result of COVID-19.

A full list of new Gaelic titles published in 2019-20 appears in the report. Book launches and events are such an important part of the work that we do with authors and readers; few virtual events can match the atmosphere, the entertainment and the enjoyment we get from being in the same room as an author or performer. A personal highlight for me was in February 2020, sitting in the wonderful setting of Glasgow University Chapel whilst poet Niall O'Gallagher, in conversation with fellow writer Maureen Macleod, spoke about his tenure as Bàrd Baile Ghlaschu, a new initiative in conjunction with Glasgow Life. Niall's poems demonstrated why he was the perfect choice as Glasgow's first official Gaelic bàrd.

**COMHAIRLE NAN LEABHRAICHEAN**  
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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

**Chair's Report (continued)**

With the onset of COVID-19 events were impacted with the cancellation of Aye Write. This will continue throughout 2020-21 and we are conscious of the impact of the pandemic on freelance writers, editors and independent publishers. We are extremely grateful to Creative Scotland and Bòrd na Gàidhlig for their continuing support and communications to us throughout this time.

A huge thanks to all the staff for their dedication and resilience in what has been, at times, a demanding year. I would also like to thank all the writers, publishers and readers who have supported us throughout the year. It has been my pleasure and privilege to serve as Chair of the Gaelic Books council for the last three years and I look forward to one final year in the role.

Catriona Murray

Chairperson

**Our Purpose and Vision**

The purposes of the charity are:

- To support the development of Gaelic writing.
- To stimulate interest in Gaelic books and other related materials.
- To support Gaelic authors and publishers by awarding commission grants and publication grants.
- To support the Gaelic publishing industry through training, advice and guidance.
- To increase the range, quality and impact of Gaelic literature.
- To collaborate with arts agencies to increase access to Gaelic literature.
- To generate funds through retail, online and outreach sales of Gaelic books.

The vision that shapes our annual activities seeks to increase readership, and to work in collaboration with other local and national agencies to increase the range, quality and impact of Gaelic books, and increase access to Gaelic literary works. Comhairle nan Leabhraichean (The Gaelic Books Council) is the lead organisation for Gaelic literature in Scotland and internationally and contributes to the quality of life of Gaelic speakers and learners of the language through the provision of interesting, engaging and accessible Gaelic literature.

**COMHAIRLE NAN LEABHRAICHEAN**  
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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

**Our Funding**

The Gaelic Books Council generates income through our Glasgow bookshop, online and outreach sales. The annual sales target for 2019-20 had been set at £85,000, but was not met, and targets for 2020-21 and subsequent years have therefore been revised, as detailed below. The Gaelic Books Council has two main funding bodies:

- **Creative Scotland** – The Gaelic Books Council is one of Creative Scotland's Regular Funded Organisations (RFO).
- **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 manages the utility finances of An Lèanag, the Gaelic development hub in Glasgow, on behalf of Bòrd na Gàidhlig.

**Our Business Goals**

The Gaelic Books Council had set the following business goals for the charity over the period of its three year business plan for 2018-21:

- to increase online and outreach sales by 5% year on year.
- to realise an annual sales turnover in excess of £90,000 by Year 3 (2021) – now revised, see below.
- to increase the number of Gaelic publications supported through the Grants Scheme.
- to increase the visibility and incidence of Gaelic books at national literary and arts events.
- to increase the company visibility through relevant social media, online and digital initiatives.

The three-year business plan for 2018-21 was drawn up to align with Creative Scotland's three-year regular funding cycle. Following a review of its funding structures, Creative Scotland informed all current RFOs (Regularly Funded Organisations) in September 2019 that it would be extending its funding for a fourth year, to the end of March 2022.

The Gaelic Books Council revised its business plan in March 2020 to include this fourth year of the extended RFO cycle, and set more achievable sales targets for 2020-21 (£75,000) and 2021-22 (£78,000), following lower than expected turnover in previous financial years.

The charity has three major areas of activity. These are supporting writers and publishers, investment in the creative industries and the promotion of Gaelic books and reading through marketing, retail and distribution, and our education programme.

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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

**Support for Writers and Publishers**

**Publication and Commission Grants**

Grant applications are invited from writers and publishers on a quarterly basis, with deadlines for submissions prominently advertised on the organisation's website. All applications are assessed and responded to within a designated timeframe, and while priority is given to projects entirely in Scottish Gaelic, funding is also provided to bilingual works that contain a percentage of Gaelic content.

Literature and Publishing staff have authority to approve grant applications up to, but not exceeding, £1,000, and the Gaelic Books Council's Grants Sub-Committee makes decisions regarding all other applications for commission and publication grants. The Grants Sub-Committee conducts an annual review of funding criteria and publication priorities.

In 2019-20, as part of our investment programme in Gaelic publishing, the Gaelic Books Council allocated block grants to CLÀR to support the development of content for the Gaelic literary magazine, *STEALL*, and for the development of an agreed programme of Gaelic publications. CLÀR received £3,000 to support the development of its annual publication programme, and *STEALL* magazine was awarded £10,000 for the development and preparation of editions 06 and 07. These block grants provide a degree of stability and continuity for small Gaelic publishers like CLÀR.

In 2019-20, 21 commission applications were received, and 21 commission grants, worth £46,350 in total, were awarded. During the same period, 23 publication grant applications were received and 21 publication grants, worth £30,369 in total, were approved. These awards and the block grants to publishers were allocated from an annual budget of £90,000 designated for commission, publication and block grants. At the fourth quarterly meeting of the Grants Sub-Committee in February 2020, a further 2 commission grants and 2 publication grants were agreed in principle, but due to a lack of funds remaining in the 2019-20 grants budget the award of these grants was postponed until the 2020-21 financial year.

The charity's Special Fiction Fund allows the Grants Sub-Committee to award a higher proportion of publication costs for up to two new fiction titles per publisher per year. No grants were awarded from this fund in 2019-20, but publishers have already indicated that they would like to access this fund for three fiction titles in 2020-21.

Two new fiction titles – *Dà Shamhradh ann an Raineach* by Graham Cooper and *Cuibhle an Fhòrtain* by Morag Law – were published in 2019-20 by Luath Press under their tender agreement with the Gaelic Books Council for the development of its new Gaelic fiction imprint, Ficsean Luath, and work on forthcoming titles under this agreement has continued throughout the year.

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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

**Publication and Commission Grants (continued)**

**Writer Awards**

The Gaelic Books Council works in partnership with our funders and other national agencies to deliver a programme of annual literary awards. The charity works in collaboration with Scottish Book Trust and offers annual awards for two new Gaelic writers (Gaelic New Writers Awards), for a young Gaelic writer (What's Your Story?), and to support an established Gaelic writer to develop and expand their craft (Las/Ignite Fellowship). An annual award for a Gaelic playwright has been established in collaboration with Playwrights' Studio Scotland. Collaboration with both these agencies gives the recipients of the Gaelic awards access to tailored peer/mentor support, other generic training and performance and networking opportunities. The charity has been a sponsor of the Gaelic poetry competition at the Wigtown Book Festival for twelve years now and will continue to support this national competition in the future.

The Donald Meek Award has been the Gaelic Books Council's most prestigious literary prize and Gaelic writing and publishing showcase since the inaugural award in 2010. The annual awards ceremony was held in September 2019 at the National Piping Centre in Glasgow, providing guests with an evening of literary readings and music to celebrate the best in Gaelic writing talent. The first prize was awarded to John Urquhart for his debut poetry collection, *Turas*.

After ten years in its current format, and with the blessing of Professor Donald Meek himself, the Gaelic Books Council has decided to rebrand the awards from 2020 onwards as Na Duaisean Litreachais (the Gaelic Literature Awards), inviting submissions not only of unpublished manuscripts but also of books published in the previous year. This has attracted sponsorship from the Highland Society of London for the fiction prize, and has allowed the organisation to designate a non-fiction prize in Donald Meek's name and a poetry prize in memory of Derick Thomson, one of the founders of the organisation. The established Gaelic publisher Acair Books has also agreed to work with the writer of the best unpublished children's manuscript, with a view to publication.

**Investment in the Creative Industries**

As the lead organisation for Gaelic literature, the Gaelic Books Council makes a distinctive contribution to Scotland's creative and cultural landscape. The charity has a long-term aim to support the Gaelic publishing industry through succession planning, training and development opportunities, and collaboration with local and national arts agencies.

The Gaelic Books Council's suite of courses on Gaelic writing and editorial skills for the creative industries – originally accredited by Glasgow Caledonian University in 2017, and receiving renewed accreditation in 2019 – was made available to industry professionals throughout 2019-20, with particular interest from the broadcast journalism and television production sectors. A programme of introductory, refresher and three-day intensive courses is available and can be tailored to suit the needs of participating organisations and individuals, and courses were successfully delivered in Inverness and in Glasgow.

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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

**Education / Love Literature**

The charity continues to focus on fostering a love of reading for enjoyment among young people and families. The Wee Write festival in March 2020 saw the Gaelic Books Council host a birthday party for popular children's character *Pippi Fhad-stocainneach* (Pippi Longstocking), portrayed by actor Beth Frieden, and throughout 2019-20 our young Gaelic reading ambassador, Linda Macleod, delivered her famous *Leugh is Seinn le Linda* (Read and Sing with Linda) sessions in the Gaelic Books Council's bookshop, in schools and community venues, and at literary festivals across the country. Sessions in the bookshop remain free of charge to parents and children, but a small fee has been introduced for sessions provided in schools and community venues, allowing this strand of the Gaelic Books Council's programme to provide a source of income for the charity.

In an effort to provide sessions of *Leugh is Seinn le Linda* to children outside the Central Belt, two tours were undertaken in 2019. The first tour, in May, focused on the Highland Council area, visiting Tain, Bonar Bridge, Dingwall, Inverness and Nairn. Seven sessions lasting one hour each were provided in schools, nurseries and libraries to 128 children with 55 parents and teachers present. The second tour, in November 2019, was to the Western Isles. This week-long project allowed 288 children to participate in the 18 sessions held in Barra, South Uist, Benbecula, North Uist, Harris and Lewis. Additional support from Bòrd na Gàidhlig through its Taic Freumhan Coimhearsnachd fund helped to meet 46% of the total cost of both tours.

A total of 76 *Leugh is Seinn le Linda* sessions were held in 2019-20, with 1,089 children taking part.

The final sessions of the financial year, in March 2019, could not be delivered in the bookshop as normal due to the COVID-19 lockdown, and instead were live-streamed on YouTube. These online sessions continued into 2020-21, to compensate for the lack of in-person sessions during the lockdown, and proved popular with children and parents whose access to Gaelic reading material and environments was restricted by the closure of schools and leisure facilities.

**Sales and Marketing**

In August 2019, the Gaelic Books Council welcomed a new Sales and Marketing Officer, Joe Sanders, a graduate of Stirling University's MLitt Publishing programme, where he was the recipient of the Gaelic Books Council's bursary for the course. Joe replaced Shelagh Campbell, who held the post from 2010 to 2012 and from 2016 to 2019, and the trustees and staff are grateful to Shelagh for her work on behalf of the charity and for the many initiatives she introduced, including the Leugh Leam online book club and the Togail Coimhearsnachd Leughaidh appeal to help local groups to build community libraries.

**COMHAIRLE NAN LEABHRAICHEAN**  
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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

**Sales and Marketing (continued)**

Meeting the targets set for income from book sales has proved difficult for the second year in a row, and the Gaelic Books Council failed to achieve the £85,000 target that had originally been set for 2019-20. A revised business plan has reduced the target for 2020-21 to a more achievable £75,000, with consequent reductions in other parts of the programme. Closure of the bookshop from mid-March 2020 for a number of weeks, due to the Scottish Government's COVID-19 lockdown, will have a serious impact on revenue, and significant efforts will now have to be made to meet even the lower sales target for the coming year.

During 2019-20, the number of subscribers to the Gaelic Books Council's newsletter and social media accounts improved significantly. In previous years, the General Data Protection Requirement (GDPR) caused a reduction in customer databases, which affected the charity's marketing efforts, but judicious use of website pop-ups and MailChimp marketing tools in the final quarter of the financial year enabled the organisation to rebuild its newsletter subscriber base, with 593 active subscribers by the end of March 2020, and 725 by May 2020 – 97% of the pre-GDPR number.

Other online and social media platforms remain important for outreach and communications, and the number of followers for the Gaelic Books Council's official Facebook and Twitter accounts increased by 19% and 11% respectively in 2019-20. The GBC's fledgling YouTube channel, which had been little used during 2019-20, has grown from 3 subscribers to 403 since live-streams of *Leugh is Seinn le Linda* started in the final weeks of the financial year, and our Instagram account, created in March 2019, has attracted 396 followers in its first year. The importance of a strong web presence is evident in the growth of sales through our online shop, with 30% of our sales in 2019-20 being through our website, and plans are afoot to invest in a new website in 2020-21.

Events bringing together authors and readers are important in boosting sales, developing customer loyalty and raising the profile of the charity's work. An event in the bookshop under the banner of St Andrew's Fair Saturday helped to raise nearly £300 of donations for the Togail Coimhearsnachd Leughaidh campaign to help communities without suitable library resources in their local areas to buy Gaelic books. The Gaelic Books Council also collaborated with several local and national organisations to programme Gaelic literary events and sales opportunities, including the Nairn Book and Arts Festival, the Royal National Mod, Aberdeen University's MayFest, and the National Trust for Scotland's Morton Writing Competition.

In partnership with Glasgow Life, the Gaelic Books Council funded the appointment of Niall O'Gallagher as Bàrd Baile Ghlaschu, the City of Glasgow's first official Gaelic bard. During his tenure as bard, from August to October 2019, and since then, Niall has undertaken new writing and editing projects and been invited to speak at Glasgow University and Oxford Brookes University, and his work has attracted positive media attention. The Gaelic Books Council has also worked with An Comunn Gàidhealach to promote the work of Sandaidh NicDhòmhnaill Jones, who was crowned the official bard of An Comunn Gàidhealach at the Royal National Mòd in October 2019, and both Niall and Sandaidh participated in the Gaelic poetry showcase at the StAnza International Poetry Festival in St Andrews in March 2020.

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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

**Sales and Marketing (continued)**

Precautions to avoid the spread of COVID-19 led to the cancellation of three Gaelic events at Glasgow's Aye Write festival in March 2020, and the outbreak has curtailed plans for a number of arts and literary festivals throughout 2020, including Crossways, the Edinburgh International Book Festival and the Royal National Mòd. Conscious that festivals offer freelance writers valuable opportunities to earn money from personal appearances and book sales, the Gaelic Books Council commissioned writers to produce poetry videos during the lockdown, and the course of the outbreak will dictate to what extent the marketing budget that would normally be spent supporting authors to attend festivals will be diverted to new online formats for promoting authors and their books.

**Collaborations with other Gaelic organisations**

In April 2019, Bòrd na Gàidhlig invited the organisations that it funds on a three-year basis as key delivery partners for various aspects of the National Plan for Gaelic to bid for additional funding from a special collaboration fund to undertake short-term partnership projects. The Gaelic Books Council bid for two such partnership projects, one with Theatre Gu Leòr and one with Acair Books.

Theatre Gu Leòr and the Gaelic Books Council secured £9,000 from Bòrd na Gàidhlig for Bho Litreachas gu Dràma (From Literature to Drama), a training project for Gaelic writers to develop drama scripts inspired by Gaelic literature. Additional support in cash and in kind was received from MG ALBA and the National Theatre of Scotland, and in addition to its own staff time the Gaelic Books Council provided £307 worth of books to the six writers who participated in a five-day residential course in Lewis and received mentorship and dramaturgical support from industry professionals. The funds for this project were paid by Bòrd na Gàidhlig to Theatre Gu Leòr, as lead applicant.

The Gaelic Books Council and Acair Books secured £5,000 from Bòrd na Gàidhlig for Ficsean Furasta (Accessible Fiction), a research project to inform the development of a new imprint by Acair Books for easy-to-read fiction. Three focus groups were held by research facilitator Euan Dickson – in Glasgow for Gaelic learners, in Stornoway for fluent Gaelic speakers, and online for readers aged 18 to 30 – and the Gaelic Books Council provided £575 worth of books to the participants to stimulate discussion and to thank them for their input. The second phase of the project, involving authors interested in contributing to the new imprint, will be completed in 2020-21. The Gaelic Books Council, as lead applicant, received an initial payment of £4,000 from Bòrd na Gàidhlig in July 2019, and will receive the final £1,000 on completion of the project.

A grant of £800 was made available to the charity by Urras Brosnachaidh na Gàidhlig (the Gaelic Language Promotion Trust), to meet the costs of gifting copies of the new Gaelic translation of the New Testament to all 90 schools in Scotland that offer Gaelic-medium schools in Scotland, in partnership with the Scottish Bible Society.

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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

**Collaborations with other Gaelic organisations**

Having invested in a state-of-the-art interpretation system in 2017-18 to make its own literary events accessible to non-Gaelic speakers, the Gaelic Books Council now also makes this equipment available to other Gaelic organisations free of charge, and a number of groups made use of the equipment during the past year, including Glasgow University, Glasgow Life, Misneachd and Theatre Gu Leòr.

**Achievements and Performance**

In previous years, the Gaelic Books Council has received financial support from Bòrd na Gàidhlig on an annual basis, but in 2018 Bòrd na Gàidhlig undertook to fund certain key Gaelic organisations on a three-year basis, similar to Creative Scotland's regular funding cycle, and 2019-20 was the first year of the Gaelic Books Council's three-year funding agreement with Bòrd na Gàidhlig. The 2019-22 funding agreement sets out a number of criteria by which the Gaelic Books Council's performance, efficiency and contribution to the aims of the National Plan for Gaelic can be measured, and reports are sent to Bòrd na Gàidhlig twice a year on progress towards these targets. In spite of the continued difficult economic climate and standstill funding, the charity consistently met the majority of the performance targets set by Bòrd na Gàidhlig, with the exception of the sales target, as previously described, and with some delay to the establishment of baseline figures for the Reading Strategy. The Gaelic Books Council consistently strives to provide best value, and the information set out in the table below shows the extent to which the charity has met or exceeded agreed targets.

<b>BnG Contractual Conditions</b>	<b>Contractual Target</b>	<b>GBC Actual</b>
Reading Strategy: year 1 baseline figures	Establish baseline figures	Work on-going
Marketing events to support writers and/or publishers	20 writers/ Publishers	10 publishers 27 writers
Income from sale of books	£85,000	£69,358
Publication/commission grants to support 24 new publications	24 new titles	25 new titles
Donald Meek Award	3 prizes awarded	3 prizes awarded
Training for Gaelic writers and editors	6 writers	5 writers on SBT and PSS schemes 16 participants in editing courses

**COMHAIRLE NAN LEABHRAICHEAN**  
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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

**Achievements and Performance (continued)**

The following books were published in 2019-20 with publication or commission grant support from the Gaelic Books Council:

**Children's books**

*Dealbh is Facal* [reprint], Acair

*Granaidh Afraga*, Mòrag Anna NicNèill [reprint], Acair

*Tintin: Ciste Chastafiore, Hergé* (tr. Raghnaid Sandilands), Dalen Ltd

*Calum agus àirne Mhoire*, Flòraidh NicDhòmhnaill

*Asterix aig na Geamannan Oilimpigeach*, René Goscinny (tr. Raghnaid Sandilands), Dalen Ltd

**Religion**

*An Tiomnadh Nuadh*, Scottish Bible Society

**Fiction**

*Còig Duilleagan na Seamraig*, Ruairidh MacIlleathain, CLÀR

*Dà Shamhradh ann an Raineach*, Graham Cooper, Luath Press/Ficsean Luath

*An Tiortach Beag agus Sgeulachdan Eile*, Mòrag Anna NicNèill, Acair/Aiteal

*Cuibhle an Fhortain*, Mòrag Law, Luath Press/Ficsean Luath

*Air an Oir*, Iain Urchardan, Acair/Aiteal

**Poetry**

*Bhon Phlataeu dhan a' Chladach*, Calum L MacLeòid, Bradan Press

*Ceum air Cheum/Step by Step*, Crisdean MacIlleBhàin, Acair

*Òrain an Eilein*, ed. Cairistiona Mhàrtainn [reprint], Taigh na Teud

*Iolair, Brù-Dhearg, Giùthas/Eagle, Robin, Pine*, Fearghas MacFhionnlaigh [reissue], Handsel Press

*Gràs/Grace*, Maoilios Caimbeul, Handsel Press

*The Iolaire/An Iolaire*, Jock Stein, Handsel Press

*Crotal Ruadh/Red Lichen*, Sandaidh NicDhòmhnaill Jones [reprint], Acair

*Dàin nan Dùil*, Deborah Moffatt, CLÀR

*A' Bhàrdachd aig Dòmhnall Iain MacFhionghuin: Rabbie*, CLÀR

*Nàdar De/Some Kind Of*, Pàdraig MacAoidh, Acair

*Cluaintean Uaine*, Seòras Moireach & Dòmhnall MacIllÌosa, Acair

**Non-fiction**

*Seòl Mo Bheatha*, Dòmhnall E Meek, CLÀR

*Donald Smith: The Paintings of an Islander/Dealbhan le Eileanach*, Acair

*Eadar Dà Shaothal/Between Two Worlds*, Dòmhnall MacLeòid, Acair

*Nis Aosmhor*, ed. Fionnlaigh MacLeòid [reprint], Acair

*Uibhist a Deas*, Dòmhnall Iain MacDhòmhnaill [reprint], Acair

*Lusan*, Sharon Cooper

**COMHAIRLE NAN LEABHRAICHEAN**  
(A company limited by guarantee)

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

**Achievements and Performance (continued)**

**Studies**

*Tradition, Transmission, Transformation: Essays on Scottish Gaelic Poetry and Song*, Virginia Blankenhorn, Peter Lang

*An Ubhal as Àirde/The Highest Apple*, ed. Mcleod & Newton, Francis Boutle Press

*Songs of Gaelic Scotland*, Anne Lorne Gillies [reprint], Birlinn

*Às na Freumhan: Eachdraidh air Iomairt na Sgoileadh Gàidhlig ann an Dùn Èideann 1998-2011*, Timothy Currie Armstrong, Clò Ostaig

**Periodicals**

STEALL 05, CLÀR

In addition to reports to Bòrd na Gàidhlig on progress towards its own goals and the wider aims of the National Plan for Gaelic, the Gaelic Books Council also reports regularly to Creative Scotland on its performance against the aims of its creative programme and of its equality, diversity and inclusion action plan, and submits reports to Creative Carbon Scotland that allow the environmental impact of the charity's activity to be calculated. The charity's staff liaise with Creative Scotland, with other regularly funded organisations and with stakeholders in the public, private and charitable sectors to share good practice and engage as fully as possible with the literary and arts scene in Scotland and beyond.

The staff of the Gaelic Books Council deserve credit and praise for their professional and enthusiastic efforts to consistently deliver a successful creative programme and consumer services of the highest quality, particularly in the climate of uncertainty created by the COVID-19 epidemic. The Chair and Trustees of the Board are also worthy of praise for their willingness to give of their time to support and promote the work of the charity, and particular thanks are due to the Chair, Catriona Murray, and to the members of the Grants Sub-Committee, for their additional work on behalf of the organisation.

**Financial Review**

The Gaelic Books Council generates income through our Glasgow bookshop and through online and outreach sales. The Gaelic Books Council has two main funding bodies:

- **Creative Scotland** – The Gaelic Books Council is one of Creative Scotland's Regularly Funded Organisations. RFO funding was awarded for a period of three years from 2018-21, and in September 2019 this award was extended for a further year to the end of March 2022.
- **Bòrd na Gàidhlig** – The Gaelic Books Council is one of Bòrd na Gàidhlig's key delivery agents. Having previously offered annual funding, Bòrd na Gàidhlig has moved to a three-year funding cycle, and 2019-20 was the first year of a new funding agreement that will run until the end of March 2022.

**COMHAIRLE NAN LEABHRAICHEAN**  
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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

**Financial Review (continued)**

In addition to its main funding agreement, the Gaelic Books Council also bid successfully for funding from Bòrd na Gàidhlig's new collaboration fund to support two projects in partnership with other Gaelic organisations, as outlined above. The charity also secured a grant of £800 from the Gaelic Language Promotion Trust to meet the cost of gifting copies of the New Testament to Gaelic-medium schools.

At the start of the 2018-21 business plan period, the board had set the charity's sales target for 2019-20 at £85,000, based on what was thought to be a realistic aim of increasing revenue from book sales year on year. Having fallen short of the target in 2018-19, and again in 2019-20, the Board has set a lower target of £75,000 for 2020-21. Factors contributing to the disappointing sales figures include staff changes, competition from other retailers and reduced local authority spending on books for schools and libraries. The support of Creative Scotland and Bòrd na Gàidhlig continues to be essential in helping the charity to deliver an important and varied programme of creative projects, and the charity may also during the coming year apply to these bodies for additional support from funds designated for specific projects in response to the COVID-19 situation.

The results for the year are set out in the Statement of Financial Activities on page 22. The charity made a surplus of £16,265 for the year and had funds carried forward at 31 March 2020 of £164,665. Costs such as postage and utilities continue to increase, and every effort is made to operate as efficiently as possible so as to deliver our creative programme and improve our marketing to drive up book sales. The charity still maintains a healthy cash and reserves position, which should help sustain it through the business disruption caused by COVID-19, especially if this results in a deficit position for 2020-21.

**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.

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.

**COMHAIRLE NAN LEABHRAICHEAN**  
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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

**The Council and its Members (continued)**

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

Catriona Murray (Chair)  
Ian Smith  
Donald Cameron  
Margaret MacLeod Nicolson  
Morna Butcher  
Iain MacKenzie  
Donna Màiri MacIver  
Catriona MacIsaac  
Marion Sinclair (ex officio)  
Sim Innes (resigned 18 December 2019)

**Trustee Induction and training**

New trustees undergo an induction day to brief them on the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and the charity's creative priorities. During the induction day, new trustees meet the employees and are given an insight into their key roles and responsibilities. Personnel from Arts and Business Scotland provide external training for trustees on their legal obligations under charity and company law and the Scottish Charity Regulator's guidance on trustee duties.

**Organisation**

The board of trustees, which has no maximum number of members, but which must have a minimum of four members, administers the charity. Board meetings are held four times a year. A sub-committee (Grants Committee) meets four times a year to respond to applications from authors and publishers for grants and commissions. Company finances are scrutinised at the quarterly board meetings and where appropriate, variance reports are prepared for trustees.

The Director is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Director has delegated authority, within the terms of delegated powers approved by the trustees, for operational matters including finance, employment and creative programme related activities.

**Related parties and co-operation with other organisations**

Trustees are unpaid but may receive travel and subsistence expenses incurred by them in connection with their attendance at board/committee meetings. Any connection between a trustee or member of staff with a publisher, author or arts organisation must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. The Chair, Catriona Murray, has notified the Board that she is editing a volume of poetry by Murchadh MacPhàrlain for publication by Acair Ltd, a regular recipient of the charity's publication and commission grants, and that she had been awarded a Gaelic Books Council commission grant for this work prior to her appointment as Chair in 2017.

**COMHAIRLE NAN LEABHRAICHEAN**  
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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

**Related parties and co-operation with other organisations (continued)**

The Gaelic Books Council works in collaboration with a range of national arts and Gaelic organisations. Our many collaborations with Scottish Book Trust include the annual Gaelic New Writers Awards, to identify and support new Gaelic writers, the What's Your Story? (Young Writers) project, specifically for young people aged 14-17 with an interest in writing, illustration or story-making through music and film, the Las/Ignite Fellowship for established writers, the First Minister's Reading Challenge, Reading Friends and our involvement in Book Week Scotland. The charity continues to maintain its collaboration with the Scottish Poetry Library and sponsors a Gaelic poetry postcard as part of the set of eight issued to all schools and libraries to mark National Poetry Day in Scotland.

The charity works in partnership with Playwrights' Studio Scotland and funds an annual Gaelic Playwrighting Award to stimulate interest in Gaelic drama writing. The charity also funds the Gaelic poetry prize at the annual Wigtown Book Festival. Collaborations with Gaelic agencies include liaison with BBC ALBA and MG ALBA on Gaelic broadcasting content and literature, and collaboration with An Comunn Gàidhealach on literary prizes and events at the Royal National Mòd. Other collaborative projects in 2019-20 have seen the Gaelic Books Council work with Glasgow Life, the National Trust for Scotland and the StAnza International Poetry Festival.

**Staffing Structure**

The Gaelic Books Council employs five full-time members of staff. During 2019-20 the following staff members were employed:

Alison Lang	Director
John Storey	Head of Literature and Publishing
Mairi MacCuish	Literature and Publishing Officer
Shelagh Campbell	Sales and Marketing Officer (until June 2019)
Joe Sanders	Sales and Marketing Officer (from August 2019)
John N. MacDonald	Sales and Finance Officer

It was not necessary to furlough any of the charity's staff during the COVID-19 lockdown, and the charity did not apply for assistance from the government's job retention scheme.

**Pay Policy**

No standing Audit or Remuneration Committee is in place, but a Remuneration Sub-Committee may be convened to review staff pay in circumstances where more detailed or confidential consideration is required than can be given at a meeting of the full Board. In September 2019, the Board approved a 2% inflationary uplift in staff pay, to take effect from 1 April 2020. Pay will be reviewed annually, either by the Board or by a Remuneration Sub-Committee, as appropriate.

**COMHAIRLE NAN LEABHRAICHEAN**  
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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

**Investments**

In November 2019, the Gaelic Books Council replaced five of its desktop computers, at a cost of £4,020. The old equipment has no resale value.

The Gaelic Books Council has an interest-bearing deposit account, which held £50,066 on 31 March 2020. In 2017-18 the charity agreed to lend £10,000 from the interest-bearing deposit account to the local organising committee of the Royal National Mòd in Glasgow. This loan was paid back to the Gaelic Books Council in instalments during 2018-19 and the money was held in the current account until May 2019, when the whole amount of £10,000 was transferred from the current account back to the interest-bearing deposit account.

**Reserves policy**

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure.

The Board has 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 £229,541. 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 £102,679 which is below the targeted level.

**Managing Risks**

The charity has a risk management strategy which involves:

- an annual review of the key risks that the charity might face;
- the establishment of policies, systems and procedures to mitigate those risks;
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The annual risk management evaluation process identified the following key risks:

1. Reduction in investment in the Gaelic Books Council.
2. Potential reduction in sales due to the economic downturn.
3. Loss of ICT / Server / SAGE data.
4. Catastrophic damage / loss of fixed assets & stock.
5. Ongoing disruption to business caused by COVID-19 or other public health issues.

**COMHAIRLE NAN LEABHRAICHEAN**  
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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

**Managing Risks (continued)**

The following actions have been taken to manage these risks so that they become less of a threat:

1. Raising the profile of the organisation significantly, providing services of the highest quality, achieving/exceeding contractual targets set by Bòrd na Gàidhlig, realising running cost efficiencies that can be directed to frontline services, actively sourcing funding for new projects, and partnership working with other arts agencies should reassure key funders of the GBC's reliability and ability to deliver. The fact that both Bòrd na Gàidhlig and Creative Scotland provide three-year funding, currently promised to the end of March 2022, offers a further degree of stability.
2. Increase in outreach sales activities, online sales offers, increasing footfall into the bookshop through other events such as book launches and readings.
3. Up-to-date server installed and maintained by Euro Systems with a service contract in place and all files backed up to the Cloud.
4. Due care and diligence during working hours, annual electrical appliance testing, appropriate out-of-hours security measures in place, all necessary insurance policies in place.
5. Systems in place to allow staff to work from home, capacity to deliver services online as necessary, and suitable precautions in place to protect staff and customers in the workplace.

**Plans for Future Periods**

Having secured a three-year funding agreement with Bòrd na Gàidhlig for 2019-22, the Gaelic Books Council will be able to tackle some strategic issues for Gaelic publishing while contributing to broader development goals for Gaelic literacy and increasing the confidence of Gaelic speakers to use the language, as set out in the National Plan for Gaelic. Bòrd na Gàidhlig has specifically charged the Gaelic Books Council with the task of developing a National Gaelic Reading Strategy, starting in 2019-20 with work to establish baseline figures, drawing on the Scotinform *Reading for Pleasure* report commissioned in 2017 and on other research, and aiming to achieve a 5% increase in readership year on year.

Increasing the range of Gaelic books available to readers will go hand in hand with the Reading Strategy. The Scotinform report identified genres and formats that readers felt were lacking, such as historical fiction and audiobooks. Work to develop audiobooks will be carried out in 2020-21, engaging with publishers to encourage the production of audiobooks of new and existing titles in priority genres. The Gaelic Books Council will also seek the advice and co-operation of organisations such as Scottish Book Trust, education authorities, libraries and community groups in developing information and outreach initiatives to make the Reading Strategy effective.

Increasing sales and widening the reach of Gaelic books nationally and internationally will continue to be a key priority for the charity, particularly in light of the disappointing sales figures for 2019-20. A priority for outreach and retail sales efforts in 2020-21 will be developing a new website to replace the current site, designed in 2012, to improve its effectiveness as a retail platform, as a hub for literary news and reviews, and as an interface with writers and publishers.

**COMHAIRLE NAN LEABHRAICHEAN**  
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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

**Plans for Future Periods (continued)**

The charity will maintain existing co-operative working relationships with a wide range of local and national literary festivals and will seek to increase Gaelic content at major literary events and to embed Gaelic in the ethos of newly established festivals and writing competitions. Na Duaisean Litreachais (The Gaelic Literature Awards) – the refreshed and newly launched successor to the Donald Meek Award – will continue to be the Gaelic Books Council's premiere literary event, providing an opportunity to celebrate contributions to Gaelic literature by individual writers, publishers and supporters of the language, and to award prizes to the best published books and unpublished manuscripts.

The demand for and success of the *Gaelic Writing and Editorial Skills for the Creative Industries* courses in locations across Scotland has led to the charity developing a *Training for Trainers* module to train new tutors and extend the pool of tutors capable of delivering the accredited course. Courses are offered at three levels – access, core and refresher – and this service represents a valuable potential income stream for the charity.

All of the above plans are subject to change in light of the evolving public health situation caused by the COVID-19 outbreak. Every effort will be made to meet the targets set in the current business plan, with alternative modes of delivery if required, and the trustees and staff will continue to monitor the situation and take the necessary steps to ensure the safety of the charity's workforce, customers and service users. In 2020-21, and for as long as there is still a risk from COVID-19, there will be a greater emphasis on online sales and on social media as a safe way of providing access to Gaelic books and opportunities to bring authors and readers together, and the charity will invest in a new website and in laptop computers to allow staff to work from home.

**Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Comhairle nan Leabhraichean for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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. In preparing the 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 judgements 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

**COMHAIRLE NAN LEABHRAICHEAN**  
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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

**Trustees' responsibilities in relation to the financial statements (continued)**

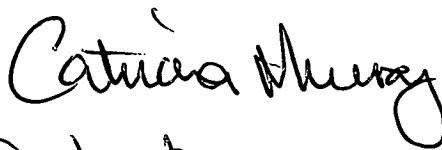
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the Statement of Recommended Practice: applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and republic of Ireland (FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees and signed on their behalf by:

Name: Catriona Murray



Date:

30th September 2020

## **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF COMHAIRLE NAN LEABHRAICHEAN FOR THE YEAR ENDED 31 MARCH 2020**

I report on the accounts of the charity for the year ended 31 March 2020, which are set out on pages 22 to 34.

### **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 LLP*

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

Date: *6 October 2020*

**COMHAIRLE NAN LEBHRAICHEAN**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2020**

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
<b>Income and endowments from:</b>							
Donations and legacies	4	394,935	-	394,935	419,252	-	419,252
Charitable activities	5	79,609	800	80,409	71,382	-	71,382
Investment income	6	2	-	2	21	-	21
<b>Total Income</b>		<b>474,546</b>	<b>800</b>	<b>475,346</b>	<b>490,655</b>	<b>-</b>	<b>490,655</b>
<b>Expenditure on:</b>							
Raising funds	7	4,503	-	4,503	4,659	-	4,659
Charitable activities	9	453,978	600	454,578	482,063	-	482,063
<b>Total Expenditure</b>		<b>458,481</b>	<b>600</b>	<b>459,081</b>	<b>486,722</b>	<b>-</b>	<b>486,722</b>
<b>Net income for the year</b>		<b>16,065</b>	<b>200</b>	<b>16,265</b>	<b>3,933</b>	<b>-</b>	<b>3,933</b>
Transfer between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>16,065</b>	<b>200</b>	<b>16,265</b>	<b>3,933</b>	<b>-</b>	<b>3,933</b>
<b>Funds reconciliation</b>							
Total funds brought forward	17	148,400	-	148,400	144,467	-	144,467
<b>Total Funds carried forward</b>	<b>17</b>	<b>164,465</b>	<b>200</b>	<b>164,665</b>	<b>148,400</b>	<b>-</b>	<b>148,400</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**COMHAIRLE NAN LEABHRAICHEAN**  
(A company limited by guarantee)

**BALANCE SHEET AS AT 31 MARCH 2020**

	Note	Total Funds 2020 £	Total Funds 2019 £
<b>Fixed assets:</b>			
Tangible assets	12	8,708	6,866
<b>Total Fixed Assets</b>		<b>8,708</b>	<b>6,866</b>
<b>Current assets:</b>			
Stock	13	20,579	20,017
Debtors	14	5,027	2,843
Cash at bank and in hand		142,287	133,559
<b>Total Current Assets</b>		<b>167,893</b>	<b>156,419</b>
<b>Liabilities:</b>			
Creditors falling due within one year	15	(11,936)	(14,885)
<b>Net Current assets</b>		<b>155,957</b>	<b>141,534</b>
<b>Net assets</b>		<b>164,665</b>	<b>148,400</b>
<b>The funds of the charity:</b>			
Restricted funds	17	200	-
Unrestricted funds	17	164,465	148,400
<b>Total charity funds</b>		<b>164,665</b>	<b>148,400</b>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

For the year ended 31 March 2020 the company was entitled to exemption under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities 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 the financial period and of its profit or loss for the financial period in accordance with the requirements of 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.

Approved by the trustees and signed on their behalf by:

Name: Catriona Murray

Date:

*Catriona Murray*  
*31st September 2020*

COMPANY NO: SC166766

**COMHAIRLE NAN LEABHRAICHEAN**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

**1. Accounting Policies**

**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Funds structure**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 17.

**(c) Income recognition**

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

**COMHAIRLE NAN LEABHRAICHEAN**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

**1. Accounting Policies (continued)**

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**(d) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (e) below.

- Costs of raising funds comprises an allocation of staff costs;
- Expenditure on charitable activities includes expenditure on activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

**(e) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time spent. The allocation of support and governance costs is analysed in note 8.

**COMHAIRLE NAN LEABHRAICHEAN**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

**1. Accounting Policies (continued)**

**(f) Tangible fixed assets and depreciation**

All assets costing over £500 are capitalised and valued at historical cost. Depreciation is charged as follows:

	<b>Basis</b>
Furniture & Fittings	20% Reducing Balance
Office Equipment	20% Reducing balance

**(g) Stock**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**(h) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**(i) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**(j) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**(k) Pensions**

The charity has pension schemes with the People's Pension Fund and Standard Life and contributions are detailed at note 10.

**(l) Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**(m) Operating leases**

The charity classifies the lease of property as an operating lease. The title to the property remains with the lessor.

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

**1. Accounting Policies (continued)**

**(n) 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.

**(o) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**(p) Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

**2. Legal status of the charity**

The charity is a registered Scottish charity and 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. Related party transactions and trustees' expenses and remuneration**

The Chair has notified the board that she is editing a volume of poetry by Murchadh MacPhàrlain for publication by Acair Ltd, a regular recipient of the Gaelic Books Council's publication and commission grants. She had been awarded a GBC commission grant for this work prior to her appointment as Chair in September 2017.

No Trustees received any remuneration during the year (2019: nil). Travel expenses of £490 (2019: £1,159) were reimbursed to 2 Trustees (2019: 5). There were no Trustee expenses waived in the year (2019: 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 (2019: nil).

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

**4. Income from donations and legacies**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Creative Scotland	207,000	206,000
Bord Na Gaidhlig	185,790	185,400
Memberships	50	60
Other Grants	2,095	27,792
	<u>394,935</u>	<u>419,252</u>

**5. Income from charitable activities**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Sale of Books	69,358	66,110
Training	11,051	5,272
	<u>80,409</u>	<u>71,382</u>

**6. Investment Income**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Bank interest	2	21
	<u>2</u>	<u>21</u>

**7. Expenditure on raising funds**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Support costs	4,503	4,659
	<u>4,503</u>	<u>4,659</u>

**8. Allocation of governance and support costs**

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

<b>Cost type</b>	<b>Total allocated</b>	<b>Governance related</b>	<b>Other support costs</b>	<b>Basis of apportionment</b>
	<b>2019</b>	<b>2019</b>	<b>2019</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	
Staff costs	186,377	4,659	181,718	<i>Staff time</i>
Premises & utilities	52,516	-	52,516	<i>Usage</i>
Telephone/website	3,145	-	3,145	<i>Usage</i>
Printing, postage & stationery	32,123	-	32,123	<i>Usage</i>
Miscellaneous expenses	4,916	-	4,916	<i>Usage</i>
Travelling expenses	7,254	-	7,254	<i>Usage</i>
Depreciation	1,717	-	1,717	<i>Usage</i>
Professional fees	7,436	-	7,436	<i>Usage</i>
<b>Total</b>	<u>295,484</u>	<u>4,659</u>	<u>290,825</u>	

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

**8. Allocation of governance and support costs (continued)**

Cost type	Total allocated 2020 £	Governance related 2020 £	Other support costs 2020 £	Basis of apportionment
Staff costs	180,132	4,503	175,628	Staff time
Premises & utilities	51,180	-	51,180	Usage
Telephone/website	3,240	-	3,240	Usage
Printing, postage & stationery	26,615	-	26,615	Usage
Miscellaneous expenses	2,721	-	2,721	Usage
Travelling expenses	5,207	-	5,207	Usage
Depreciation	2,178	-	2,178	Usage
Professional fees	8,136	-	8,136	Usage
<b>Total</b>	<b>279,409</b>	<b>4,503</b>	<b>274,906</b>	

**Governance costs:**

	2020 £	2019 £
Independent examiners remuneration	1,824	1,298
Support costs (see above)	4,503	4,659
	<b>6,327</b>	<b>5,957</b>

**Breakdown of governance and support costs by activity:**

	Support costs 2020 £	Governance 2020 £	Total 2020 £	Support costs 2019 £	Governance 2019 £	Total 2019 £
Sale of books	27,942	633	28,575	29,550	596	30,146
Literature & publishing	242,461	5,694	248,155	256,616	5,361	261,977
Raising funds	4,503	-	4,503	4,659	-	4,659
<b>Total allocated</b>	<b>274,906</b>	<b>6,327</b>	<b>281,233</b>	<b>290,825</b>	<b>5,957</b>	<b>296,782</b>

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

**9. Analysis of expenditure on charitable activities**

	<b>Sale of Books 2020 £</b>	<b>Literature &amp; Publishing 2020 £</b>	<b>Total 2020 £</b>	<b>Sale of Books 2019 £</b>	<b>Literature &amp; Publishing 2019 £</b>	<b>Total 2019 £</b>
Education projects, mentoring & awards	-	38,910	38,910	-	47,110	47,110
Grants & commissions	-	71,559	71,559	-	65,620	65,620
Duais Dhomhnaill Meic	-	12,411	12,411	-	12,259	12,259
Translation & editorial services	-	1,036	1,036	-	5,032	5,032
Marketing & merchandise	7,166	-	7,166	17,977	-	17,977
Research & digital development	-	6,942	6,942	-	9,600	9,600
Bad debt write off	-	8	8	-	807	807
Stock movement	39,816	-	39,816	31,535	-	31,535
Governance costs (note 8)	633	5,694	6,327	596	5,361	5,957
Support costs (note 8)	27,942	242,461	270,403	29,550	256,616	286,166
	<u>75,557</u>	<u>379,021</u>	<u>454,578</u>	<u>79,658</u>	<u>402,405</u>	<u>482,063</u>

**10. Analysis of staff costs and remuneration of key management personnel**

	<b>2020 £</b>	<b>2019 £</b>
Salaries and wages	149,295	156,555
Social security costs	11,758	12,598
Pension costs	19,080	17,064
Total staff costs	<u>180,133</u>	<u>186,217</u>

Key Management Personnel Remuneration	<u>105,120</u>	<u>104,603</u>
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No employees had employee benefits in excess of £60,000 (2019: Nil).

	<b>2020 No.</b>	<b>2019 No.</b>
Average number of employees, based on headcount:		
Charity staff	<u>5</u>	<u>6</u>
	<u>5</u>	<u>6</u>

**11. Net income/(expenditure) for the year**

This is stated after charging:	<b>2020 £</b>	<b>2019 £</b>
Depreciation	2,178	1,717
Independent Examiners' Fees	<u>1,824</u>	<u>1,298</u>

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

**12. Tangible Fixed Assets**

	<b>Fixtures &amp; Fittings £</b>	<b>Office Equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 April 2019	78,409	1,686	80,095
Additions	-	4,020	4,020
Disposals	-	-	-
At 31 March 2020	<u>78,409</u>	<u>5,706</u>	<u>84,115</u>
<b>Depreciation</b>			
At 1 April 2019	72,301	928	73,229
Charge for the year	1,222	956	2,178
Eliminated on disposals	-	-	-
At 31 March 2020	<u>73,523</u>	<u>1,884</u>	<u>75,407</u>
<b>Net Book Value</b>			
At 31 March 2019	<u>6,108</u>	<u>758</u>	<u>6,866</u>
At 31 March 2020	<u>4,886</u>	<u>3,822</u>	<u>8,708</u>

**13. Stock**

	<b>2020 £</b>	<b>2019 £</b>
Goods for sale	20,579	20,017
	<u>20,579</u>	<u>20,017</u>

**14. Debtors**

	<b>2020 £</b>	<b>2019 £</b>
Trade debtors	3,424	2,147
Other debtors	1,603	696
	<u>5,027</u>	<u>2,843</u>

**15. Creditors: amounts falling due within one year**

	<b>2020 £</b>	<b>2019 £</b>
Trade creditors	2,975	1,700
Other creditors and accruals	3,598	2,928
Deferred Income (note 16)	1,400	6,013
Taxation and social security costs	3,963	4,244
	<u>11,936</u>	<u>14,885</u>

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

**16. Deferred income**

	2020 £	2019 £
Balance as at 1 April 2019	6,013	32,110
Amount released to income	(6,013)	(32,110)
Deferred in the year	1,400	6,013
Balance as at 31 March 2020	<u>1,400</u>	<u>6,013</u>

Deferred income in the current year relates to 2020/21 income received in advance.

**17. Analysis of charitable funds**

Analysis of Fund movements 2019	Balance b/fwd £	Income £	Expenditure £	Transfers £	Fund c/fwd £
<b>Unrestricted funds</b>					
Fixed assets	8,583	-	(1,717)	-	6,866
Grants payable	39,898	-	(39,898)	44,302	44,302
<b>Total designated funds</b>	48,481	-	(41,615)	44,302	51,168
General funds	95,986	490,655	(445,107)	(44,302)	97,232
<b>Total unrestricted funds</b>	144,467	490,655	(486,722)	-	148,400
<b>Total restricted funds</b>	-	-	-	-	-
<b>TOTAL FUNDS</b>	144,467	490,655	(486,722)	-	148,400

Analysis of Fund movements 2020	Balance b/fwd £	Income £	Expenditure £	Transfers £	Fund c/fwd £
<b>Unrestricted funds</b>					
Fixed assets	6,866	-	(2,178)	4,020	8,708
Grants payable	44,302	-	(44,302)	53,078	53,078
<b>Total designated funds</b>	51,168	-	(46,480)	57,098	61,786
General funds	97,232	474,546	(412,001)	(57,098)	102,679
<b>Total unrestricted funds</b>	148,400	474,546	(458,481)	-	164,465
<b>Restricted funds</b>					
Gaelic Language Promotion Trust	-	800	(600)	-	200
<b>Total restricted funds</b>	-	800	(600)	-	200
<b>TOTAL FUNDS</b>	148,400	475,346	(459,081)	-	164,665

- a) The unrestricted funds are available to be spent for any of the purposes of the charity.

The Trustees have created the following designated funds:

The fixed asset fund reflects funds tied up on the net book value of the fixed assets.

Grants payable represents Commission and Publications grants approved in principal but only payable on receipt of an appropriate manuscript.

- b) The restricted funds comprise of:

Gaelic Language Promotion Trust - Funding for the New Testament in Schools project.

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

**17. Analysis of charitable funds (continued)**

- c) Transfers comprise of a fixed asset addition in the year and the movement from general funds to designated funds for grants committed in 2019/20 but not yet paid.

**18. Net assets over funds**

<b>2019</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2019 £</b>
Fixed assets	6,866	-	6,866
Stock	20,017	-	20,017
Debtors	2,843	-	2,843
Cash at bank and in hand	133,559	-	133,559
Current liabilities	(14,885)	-	(14,885)
	<u>148,400</u>	<u>-</u>	<u>148,400</u>

<b>2020</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>
Fixed assets	8,708	-	8,708
Stock	20,579	-	20,579
Debtors	5,027	-	5,027
Cash at bank and in hand	142,087	200	142,287
Current liabilities	(11,936)	-	(11,936)
	<u>164,465</u>	<u>200</u>	<u>164,665</u>

**19. Government Grants**

The charity received the following government grants during the year:

Creative Scotland - £207,000 (2019: £206,000) was received as part of one of Creative Scotland's Regularly Funded Organisations (RFO). The income is for the charity's core activities.

Bord na Gaidhlig - the charity is one of Bord na Gaidhlig's key delivery agents and is responsible for literature and related activities. £185,790 (2019: £185,400) was received towards these costs.

Scottish Government - £nil (2019: £25,000) was received from the Scottish Government. The income was for the charity's core activities.

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

**20. Lease Commitments**

At the balance sheet date, amounts due under operating lease commitments for equipment were as follows:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Lease commitments falling due within 1 year	3,534	4,001
Lease commitments falling due in more than 1 year but less than 5 years	11,857	9,753
	<u>15,391</u>	<u>13,754</u>