

CHARITY NO: SC025026

COMPANY NO: SC166766

COMHAIRLE NAN LEABHRAICHEAN

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2018

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COMHAIRLE NAN LEABHRAICHEAN
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REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

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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)
S Campbell
C Murray
I Smith
S Innes
D Cameron
Margaret MacLeod Nicolson
Morna Butcher
M Sinclair (ex officio)

Secretary: Rosemary Ward

Manager: Rosemary Ward

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 2018

The trustees are pleased to present their annual director's report and financial statements of the charity for the year ending 31 March 2018.

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

I am pleased to present the Gaelic Books Council's Annual Report for 2017-2018 in what is my first year as Chair of the organisation. My thanks to the former Chair, Donald-Iain Brown, for his stewardship of the Gaelic Books Council from 2010-2017 and to former and current board members for their wisdom, guidance and support as I settle into my role as Chair.

2018 is a landmark year for our organisation as we celebrate 50 years of the Gaelic Books Council. Established in December 1968 in the University of Glasgow with Professor Derick Thomson, Department of Celtic, as Chair, the organisation has provided support and grants to Gaelic writers and publishers for half a century. The current board and staff maintain and advance these objectives and endeavour to promote the profile and reach of Gaelic books at home and worldwide.

We were, therefore, delighted and relieved to retain our status as a member of the network of regularly-funded organisations of Creative Scotland for 2018-2021. Although we were not offered the full amount we requested we were cheered to be awarded the same level of funding as in the previous funding period. This has been a challenging time for organisations in the creative sector and in maintaining this funding we value, greatly, the recognition of the Gaelic Books Council as the leading global organisation for the support of Gaelic writing and publishing. My thanks to the whole team for their efforts in our bid to secure this funding from Creative Scotland. We were also grateful to Bòrd na Gàidhlig for continued support and funding and delighted to receive £25,000 from the Scottish Government to assist with our 50th anniversary projects.

The Gaelic world was saddened to learn that Clì Gàidhlig, the Gaelic Learners Association, had taken the decision to wind the organisation down in 2017. The Clì Gàidhlig Board of Trustees decided that any residual funds remaining in their business account should be gifted to the Gaelic Books Council. The Clì Gàidhlig board was satisfied that the GBC caters very well for the needs of Gaelic learners through the publications we support and our use of simultaneous interpretation to make all our literary events accessible. The GBC is indebted to Clì Gàidhlig for the generous legacy of £4,572 which was used to support the purchase of new digital translation equipment.

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Gaelic books are at the heart of our organisation and Gaelic books need Gaelic readers. But what do they like to read? As a result of additional funding from Bòrd na Gàidhlig we commissioned research from Scotinform into Gaelic reading habits and preferences. The report *Reading for Pleasure - Scottish Gaelic Reading Habits* was presented to the Board in August 2017. Following on from this, and in recognition of the importance of reading in Gaelic language development and skills, we proposed to develop a National Reading Strategy in partnership with Bòrd na Gàidhlig. In January 2018 we launched an online forum *Leugh Leum* to support and bring together readers of all levels and abilities. It includes a book club, a reading buddy scheme and opportunities to connect with readers around the world.

Connecting with young people has been a focus in 2018 as we highlight the Year of Young People. Our reading strand *Leugh agus Seinn le Linda* continues to attract new, young audiences across Scotland and has been a hugely successful initiative for the Gaelic Books Council. Another success story this year was the uptake on our *Gaelic Writing and Editorial Skills for the Creative Industries* courses, following their accreditation by Glasgow Caledonian University. The courses, written and delivered by Ruairidh MacLean, have proven to be hugely popular, to the extent that we anticipate training more tutors in order to meet demand.

Our annual literary showcase of Gaelic literature, the ceremony for the Donald Meek Award, was held again at the National Piping Centre in Glasgow on 5 October 2017. The award for 2017 was presented to Iain MacRae for his stage play *Taigh Sheonachain*, the first time that the foremost prize for Gaelic writing was awarded to a drama script. In November we were delighted to be nominated in the Event Category of the *Scottish Gaelic Awards* for the Donald Meek Award 2016 event.

This year's recipients of the *Gaelic New Writers Awards 2018*, in partnership with the Scottish Book Trust, were Alistair Paul and Calum MacKinnon. This development programme has been in place since 2010 and previous winners have gone on to have their writing published. We look forward to reading Alistair's and Calum's creative works in print also.

In addition to its core activities the small team of five dedicated and enthusiastic staff has worked hard in 2017 and to date, to produce a schedule of events to mark our landmark 50th anniversary. The first two events will be at the Edinburgh International Book Festival in August when we present the Gaelic Books Council's achievements since 1968 with an exhibition and panel discussion and highlight Scotland and Ireland's shared poetry tradition. A Gaelic Literary Walking Tour of Glasgow is planned for September and in December, in partnership with the University of Glasgow, we will host a reception to celebrate our 50 years. A new 50th anniversary logo was commissioned from Anna Deplano of *Graficanna* and it has been used on merchandise and promotional material throughout 2018.

It's been an exceptionally busy year and I, sincerely, thank the staff and board for their dedication and efficiency. I first got to know the staff and work of the Gaelic Books Council as a Celtic Studies student at Glasgow University in the 1980's. I have been a supporter since then and value the role of the organisation in promoting Gaelic literature and the creative arts. I am honoured to be Chair in this 50th anniversary year and I would like to acknowledge the legacy of former board members and staff. Here's to another successful 50 years of the Gaelic Books Council.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018

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 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. The Gaelic Books Council also aims to be the lead organisation for Gaelic literature in Scotland and internationally and to contribute to the quality of life of Gaelic speakers and learners of the language through the provision of interesting, engaging and accessible Gaelic literature.

Our funding

The Gaelic Books Council generates income through our Glasgow book shop, online and outreach sales. The annual sales target was set at £80,000. The 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 also administers third party grant funds to Acair and 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 has set the following business goals for the charity going forward (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)
- 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

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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.

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 may also be provided to bilingual works that contain a high 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 2017-18, 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 new Gaelic literary magazine, *STEALL* and for the development of an agreed programme of Gaelic publications. CLÀR received £2,000 to support its annual publication programme and *STEALL* magazine was awarded £10,000 for the development and preparation of editions 03 and 04. These block grants provide a degree of stability and continuity for small Gaelic publishers like CLÀR.

In 2017-18, a total of 13 commission applications were received, and 12 commission grants worth £35,060 were awarded. A total of 27 publication grant applications were received during the same period and all 27 individual publication grants worth £32,030 were approved. These awards and the block grants to publishers were allocated from an annual budget of £90,000 designated for commission and publication grants.

The Party Pavilion at Edinburgh International Book Festival was the venue for the launch of the first Gaelic fiction title published by Luath Press. *Cailèideascop* by David Eyre was the first of two new Gaelic fiction titles developed and published by Luath Press in 2017-18, under the terms of their tender agreement with the Gaelic Books Council. The charity continued to support other publishers through a newly established Special Fiction Fund and Acair and CLÀR have been successful in securing funding to support the publication of 2 new Gaelic fiction titles each in the forthcoming year.

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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 the Scottish Book Trust and offers annual awards for two new Gaelic writers and a young Gaelic writer. An annual award for a new Gaelic playwright has been established in collaboration with the Playwrights Studio Scotland. Collaboration with both these agencies gives the recipients of the Gaelic awards access to generic training, performance opportunities and peer / mentor support. The charity has been a sponsor of the Gaelic poetry competition at the Wigtown Book Festival for ten years now and will continue to support this national competition in the future.

The **Donald Meek Award** remains the Gaelic Books Council's most prestigious annual literary prize and Gaelic writing and publishing showcase. In 2017-18, the Piping Centre in Glasgow was once again the venue of choice for the second dedicated Gaelic awards ceremony that showcases the very best of Gaelic literature and culture. The event was attended by over 100 guests who enjoyed an evening filled with literary readings and music.

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 plan to support the Gaelic publishing industry through succession planning, training and development opportunities, and collaboration with local and national arts agencies.

In October 2017, Glasgow Caledonian University approved the charity's suite of *Gaelic Writing and Editorial Skills for the Creative Industries* courses and granted accreditation for the three core training modules. Following confirmation of academic approval, a programme of introductory, refresher and three-day intensive writing courses were successfully delivered in Inverness, Glasgow and Stornoway. Two three-day intensive *Gaelic Writing for the Media and Television* courses were also delivered by the charity, on behalf of MG Alba in February 2018.

Education / Love Literature

Exposure to a wide range of quality Gaelic books is critical in laying foundations for readers and writers of the future. In August 2017, the Gaelic Books Council took receipt of *Reading for Pleasure - Scottish Gaelic Reading Habits*, a research report commissioned by the charity to identify the perceived gaps in Gaelic literary provision and to identify potential barriers to Gaelic reading. The survey highlighted a number of genres that readers wished to see developed in Gaelic. Thrillers, historical fiction and science-fiction topped the list of perceived gaps while many readers requested more Gaelic non-fiction. Time to read and the complexity of some texts were identified as potential barriers to Gaelic reading. The charity's Grants Sub-Committee will take cognizance of the research findings and recommendations when reviewing commission and publication priorities and procedures annually.

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The charity continues to focus on fostering a love of reading for enjoyment among young people and families and extended the number of *Leugh agus Seinn le Linda* reading sessions delivered in schools, communities and literary festivals across the country. An extensive programme of fun filled reading sessions for parents / carers and children was delivered by the charity's young Gaelic reading ambassador, Linda Macleod. The charity's marketing strategy for early reading and the BBC Alba *Leugh le Linda* programmes based on the Gaelic Books Council's popular brand piqued interest so much that in 2017-18, Linda delivered 59 separate reading sessions in the charity's bookshop, community halls across Scotland, and at literary festivals in Nairn, Kilmarnock, Inverness, the Western Isles, Islay and Glasgow.

The charity also worked in collaboration with Aye Write, the Glasgow literary festival to involve young Gaelic speakers and their families in the City Read initiative. Catriona Lexy Campbell supported by illustrator Scott Smyth delivered family workshops to develop and illustrate a new Gaelic story based in and around the Glasgow landscape. The Gaelic story, with a translation will be published in July 2018 in picture book format with two other stories developed with families from other areas of the city.

Sales and Marketing

2017-18 saw a significant increase in the Gaelic Book Council's online presence, with a new online forum and increased activity on social media. The website saw an increase of 28% in online sales in 2017-18 compared with 2016-17 while the number of followers of the GBC's official Facebook and Twitter accounts increased by 11% and 15% respectively. The numbers receiving the monthly newsletter also grew by 22%.

A total of 11 Gaelic Medium Schools from across Scotland accessed the GBC's school book club scheme, *Leum dhan Leabhar*, in 2017-18. 10 Gaelic primary schools also took part in a competition run by the Gaelic Books Council to design a bookmark for World Book Night in April 2018, and over 400 entries were received. The winning bookmarks were professionally produced and distributed to schools and distributed to customers in the charity's bookshop. A number of promotional campaigns were offered to customers both in store and online, including seasonal sales and flash sales on specific genres. A Christmas charity campaign was also run, through which customers and publishers purchased or donated books to gift to Gaelic pupils living in difficult circumstances. A total of 120 books were gifted to pupils in December 2017.

The GBC collaborated with several local and national arts festivals to programme Gaelic literary events and sales opportunities, including the Byres Road Book Festival in Glasgow, Nairn Book Festival, Imprint, the Edinburgh International Book Festival, the Royal National Mod, Wigtown Book Festival and Aye Write

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Literary events were also organised to mark Book Week Scotland and the Gaelic Books Council collaborated with the University of Glasgow to arrange a week-long literary festival. A number of book launches and 'meet the author' events were held in the bookshop in Glasgow throughout the year. The *Leugh agus Seinn le Linda* brand has gone from strength to strength, with an education programme of popular sessions in schools, nurseries, the bookshop and at festivals. Following the transmission of the first *Leugh le Linda* series on BBC Alba in the autumn of 2017, there has been an increased interest in Linda's sessions which has meant that all sessions are now ticketed, while remaining free of charge.

Two new information leaflets were produced and distributed – one providing information about Gaelic children's books to parents who are not familiar with Gaelic and the other detailing a reading journey for adults. Both leaflets have been reprinted over the year due to popular demand and they will be updated in 2018.

Attendances at the Gaelic Books Council's literary events were good throughout the year. The use of the charity's bookshop as a venue for book launches, children's reading sessions and Meet the Author events means that associated costs are very low. This in turn enables the charity to offer these events as free to the public to encourage new, younger audiences and readers and helps the charity to meet its objectives of raising the profile of Gaelic literature, fostering an appreciation of Gaelic writing and encouraging Gaelic reading.

Achievements and Performance

In 2017-18, the Gaelic Books Council continued to demonstrate its capacity to work efficiently as an organisation and to work effectively in collaboration with a range of other agencies, to deliver services of the highest quality and to provide value for money. In spite of the continued difficult economic climate and standstill funding, the charity consistently exceeded performance targets set by Bòrd na Gàidhlig. The information set out in Table 1 below shows the extent to which the charity has met or exceeded agreed targets and consistently strives to provide best value.

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Contractual Conditions	Contractual Target	GBC Actual
Marketing support for new Gaelic publications	10 (events)	22
Income from sale of books	£80,000	£83,300
Publications Grants for Gaelic Publishers	10 (new titles)	27 (new titles)
New Gaelic (adult) Fiction	4 (new titles)	5 (new titles)
Community based events promoting Gaelic literature	40 (events)	90 (events)
Training for new Gaelic writers	4 (new writers)	4 (new writers)
Training programme for Gaelic writers & editors	1 (course)	6 (courses)

Table 1

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. 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.

Financial Review

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

☐☐ **Creative Scotland** – The Gaelic Books Council is one of Creative Scotland's Regular Funded Organisations. RFO funding is awarded for a period of three years.

☐☐ **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 utility finances of An Lèanag, the Gaelic development hub in Glasgow, on behalf of Bòrd na Gàidhlig.

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In light of the challenging economic situation, the charity's annual sales target was reviewed and a more realistic 5% increase in total sales year on year was approved. The charity worked hard to achieve an agreed target of £80,000 in 2017-18 and is delighted to report that sales in excess of £80,000 were achieved. This positive outcome will result in a further increase in the sales target for 2018-19 from £80,000 to £84,000. The support of Creative Scotland and Bòrd na Gàidhlig continues to be essential in helping the charity to delivering an important and varied programme of creative projects.

The results for the year are set out in the Statement of Financial Activities on page 17. The charity made a deficit of £15,212 for the year and has funds carried forward at 31 March 2018 of £144,467. Costs increased during the year mainly due to an increase in the purchase of books & CD's, however this was an investment consciously made to drive up book sales. The charity still maintains a healthy cash and reserves position and is predicting a breakeven position for 2018/19. The charity is predicting a breakeven position for 2018/19.

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.

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

Catrina Murray (Chair) (appointed 22 September 2017)

Seumas Campbell

Ceitidh Murray

Ian Smith

Sim Innes

Donald Cameron

Margaret MacLeod Nicolson (appointed 22 September 2017)

Morna Butcher (appointed 22 September 2017)

Marion Sinclair (ex officio)

Donald Iain Brown (former Chair - terminated 22 September 2017)

Una MacDonald (terminated 22 September 2017)

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.

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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. In the current year no such related transactions were reported.

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 13 -18 with an interest in writing, illustration or story making through music and film, the First Minister's Reading Challenge, Reading Friends and our support and 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 also works in partnership with Playwrights' Studio Scotland and funds an annual Gaelic Playwright Award specifically 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 providing Fèisean nan Gàidheal with literary content for the annual Blas festival.

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
➤	Shelagh Campbell	Sales and Marketing Officer
➤	John N. MacDonald	Sales and Finance Officer

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Pay Policy

Until recently, there has been no formal Audit or Remuneration Committee in place, however, in March 2018, a remuneration sub-committee was established and at their meeting of 23 April 2018 a 2% inflationary uplift (to take effect from 1 April 2018) was discussed and approved by the sub-committee. Staff pay had not been increased since 2012-13.

Investments

In January 2018, the Scottish Government awarded the charity £20,000 to deliver two showcase events to mark the Gaelic Books Council's 50th anniversary. A further £5,000 was awarded to allow the charity to replace the old and soon to be obsolete Sennheiser simultaneous interpretation system with a new Sennheiser 2020 Digital System costing £6,820. The shortfall was met from the charity's resources. Following advice and the creation of a legally binding contract, the charity agreed to loan the local organising committee of Mòd Ghlaschu 2019 £10,000 + legal costs from the company interest-bearing deposit account, to pump-prime their fundraising campaign. This is a one-off non-recurring loan which will be repaid in full before or no later than 31 March 2019.

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 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 £227,912. 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 £91,566 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

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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 (BnG), realising running cost efficiencies that can be directed to front line 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. Furthermore, the announcement that BnG will be offering three-year contracts from March 2019 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. New Server purchased and installed by Euro Systems with new service contract in place with Euro System / 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.

Plans for Future Periods

When the Gaelic Books Council was established in December 1968 it was named An Comunn Leabhraichean and was established within the Celtic and Gaelic Department of the University of Glasgow. In 1996, the Gaelic Books Council secured charitable status and became independent of the university it was renamed Comhairle nan Leabhraichean and moved to premises in Mansfield Street in Partick, where it is still located.

In 2018-19, with financial support from the Scottish Government, the charity will prepare and deliver a programme of events to mark the 50th anniversary of the organisation. A pop-up exhibition which details some of the key highlights of the organisation over the last fifty years will be designed and displayed throughout the year at literary events and venues across Scotland. The exhibition tour will begin at the Edinburgh International Book Festival in August and continue into 2019. A literary walking tour through Glasgow's West End, which will celebrate Gaelic's rich song tradition and illustrate how the city has influenced Gaelic writing over the years will form part of the charity's anniversary celebratory events. The tour will new commissioned Gaelic writing, including a new short drama to be performed in Kelvingrove Park.

In 2018-19, in response to the findings of the national survey into *Reading for Pleasure - Scottish Gaelic Reading Habits*, the charity will collaborate with Bòrd na Gàidhlig to develop a National Gaelic Reading Strategy that will support and complement the broad ambitions of the National Plan for Gaelic (2018-2023) and contribute to the revitalisation of the Gaelic language.

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Increasing sales and widening the reach of Gaelic books nationally and internationally will continue to be a key priority for the charity. The new *Leugh Leam* initiative will help to raise awareness of new publications, drive up sales and form part of the proposed National Gaelic Reading Strategy. The charity will identify new outreach and retail sales opportunities and increase access to new Gaelic publications and the extensive Gaelic back catalogue through the website, book blogs and review videos.

The Gaelic Books Council will continue to work in partnership with a range of local, national and international organisations to promote and encourage interest in Gaelic literature and investigate potential future collaborations. In October 2018, the annual Donald Meek Award Ceremony will mark the charity's 50th anniversary and will acknowledge individual Gaels contribution to Gaelic literature and publishing.

The charity will maintain existing cooperative working relationships with a wide range of national literary festivals and will seek to increase Gaelic content at major literary events. In September 2018, BBC Alba will launch new children's Gaelic programmes included a bedtime story for 5-7year olds. The charity will liaise closely with BBC Alba to promote these new reading programmes.

The demand 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. The new tutor training module will be piloted in autumn 2018.

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 the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. 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

(A company limited by guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018

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 (effective 1 January 2015)) 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

 Catriona Murray

Date: 26 September 2018

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF COMHAIRLE NAN LEABHRAICHEAN FOR THE YEAR ENDED 31 MARCH 2018

I report on the accounts of the charity for the year ended 31 March 2018, which are set out on pages 17 to 27.

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respects the requirements:
 - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

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

Wylie + Bisset

Jenny Simpson BSc (Hons) FCA DChA

Wylie & Bisset LLP

Chartered Accountants

168 Bath Street

Glasgow

G2 4TP

Date: 1 October 2018

COMHAIRLE NAN LEBHRAICHEAN

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2018

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £
Income and endowments from:							
Donations and legacies	4	394,158	-	394,158	405,070	-	405,070
Charitable activities	5	90,761	-	90,761	76,854	-	76,854
Investment income	6	11	-	11	24	-	24
Total Income		484,930	-	484,930	481,948	-	481,948
Expenditure on:							
Raising funds	7	4,479	-	4,479	4,259	-	4,259
Charitable activities	8	495,663	-	495,663	465,351	-	465,351
Total Expenditure		500,142	-	500,142	469,610	-	469,610
Net (expenditure)/income for the year		(15,212)	-	(15,212)	12,338	-	12,338
Funds reconciliation							
Total funds brought forward	17	159,679	-	159,679	147,341	-	147,341
Total Funds carried forward	17	144,467	-	144,467	159,679	-	159,679

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 2018

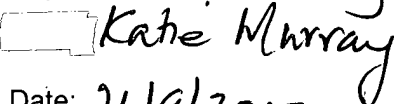
	Note	Total Funds 2018 £	Total Funds 2017 £
Fixed assets:			
Tangible assets	11	8,583	10,729
Total Fixed Assets		8,583	10,729
Current assets:			
Stock	13	19,235	21,528
Debtors	14	16,765	6,145
Cash at bank and in hand		150,006	128,999
Total Current Assets		186,006	156,672
Liabilities:			
Creditors falling due within one year	15	(50,122)	(7,722)
Net Current assets		135,884	148,950
Net assets		144,467	159,679
The funds of the charity:			
Restricted funds	17	-	-
Unrestricted funds	17	144,467	159,679
Total charity funds		144,467	159,679

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 2018 the company was entitled to exemption under section 477 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: Katie Murray


Date: 26/9/2018

Name: Catriona Murray


COMPANY NO: SC166766

COMHAIRLE NAN LEABHRAICHEAN

(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). No cash flow has been prepared as permitted in line with exemptions available under the FRS 102 SORP.

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 2018

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 2018

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

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

	Basis
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 a pension scheme with the People's Pension Fund and contributions are detailed at note 10.

(l) **Operating leases**

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

(m) **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.

(n) **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.

COMHAIRLE NAN LEABHRAICHEAN

(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

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

During the current year Mr D I Brown was paid £1,640 (2017: £4,920). The charity issued a loan of £10,000 (2017: nil) to The Royal National Mod for Glasgow, an organisation that Mr D I Brown is Chairman of. Mr D I Brown had resigned as Chairman prior to the board approving the grant and therefore took no part in the approval process.

No other Trustees received any remuneration during the year (2016: Nil). During the year travel expenses totalling £410 (2017: £176) were reimbursed to 1 (2017: 2) Trustees. Trustees waived travel expenses of £NIL (2017: £19).

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 (2017: Nil).

4. Income from donations and legacies

	2018 £	2017 £
Creative Scotland	207,000	207,000
Bord Na Gaidhlig	179,000	198,000
Memberships	70	70
Donations	5,572	-
Other Grants	2,516	-
	<u>394,158</u>	<u>405,070</u>

5. Income from charitable activities

	2018 £	2017 £
Sale of Books	83,867	76,254
Training	6,894	600
	<u>90,761</u>	<u>76,854</u>

6. Investment Income

	2018 £	2017 £
Bank interest	11	24
	<u>11</u>	<u>24</u>

7. Expenditure on raising funds

	2018 £	2017 £
Support costs	4,479	4,259
	<u>4,479</u>	<u>4,259</u>

COMHAIRLE NAN LEABHRAICHEAN

(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

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:

Cost type	Total allocated £	Governance related £	Other support costs £	Basis of apportionment
Staff costs	179,153	4,479	174,674	Staff time
Premises & utilities	104,067	-	104,067	Usage
Miscellaneous expenses	6,462	-	6,462	Usage
Travelling expenses	7,601	-	7,601	Usage
Professional fees	8,313	-	8,313	Usage
Total	305,596	4,479	301,117	

Governance costs:

	2018 £	2017 £
Independent examiners remuneration	1,996	2,024
Chairman's allowance	1,640	4,920
Support costs (see above)	4,479	4,259
	8,115	11,203

Allocation of governance and other support costs:

	Support costs	Governance	Total £
Sale of Books	30,560	811	31,371
Literature & Publishing	266,078	7,303	273,381
Raising funds	4,479	-	4,479
Total allocated	301,117	8,115	309,231

9. Analysis of expenditure on charitable activities

	Sale of Books £	Literature & Publishing £	2018 Total £	2017 Total £
Education Projects, Mentoring & Awards	-	21,060	21,060	19,733
Grants & Communications	-	66,355	66,355	79,372
Duais Dhomhnaill Meic	-	15,711	15,711	13,073
Translation Editorial Services	-	8,586	8,586	9,985
Marketing & Merchandise	15,791	-	15,791	13,330
Books & CD's	44,044	-	44,044	34,251
Research & digital development	-	17,049	17,049	20,888
Bad Debt Write Off	-	20	20	-
Stock movement	2,295	-	2,295	(1,480)
Governance costs (note 8)	811	7,303	8,115	11,203
Support costs (note 8)	30,560	266,078	301,177	264,996
	93,501	402,162	495,663	465,351

COMHAIRLE NAN LEABHRAICHEAN**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018****10. Analysis of staff costs and remuneration of key management personnel**

	2018	2017
	£	£
Salaries and wages	146,192	142,501
Social security costs	14,958	14,348
Pension costs	17,903	16,501
Total staff costs	<u>179,053</u>	<u>173,350</u>
Key Management Personnel Remuneration	<u>101,042</u>	<u>101,055</u>

No employees had employee benefits in excess of £60,000 (2016: Nil).

	2018	2017
	No.	No.
Average number of employees, analysed by function:		
Charity staff	5	5
	<u>5</u>	<u>5</u>

11. Net income/(expenditure) for the year

This is stated after charging:	2018	2017
	£	£
Depreciation	2,146	2,682
Independent Examiners' Fees	1,996	1,944
Under accrual in prior year	-	80

12. Tangible Fixed Assets

	Fixtures & Fittings £	Office Equipment £	Total £
Cost or valuation			
At 1 April 2017	78,409	1,686	80,095
Additions	-	-	-
Disposals	-	-	-
At 31 March 2018	<u>78,409</u>	<u>1,686</u>	<u>80,095</u>
Depreciation			
At 1 April 2017	68,865	501	69,366
Charge for the year	1,909	237	2,146
Eliminated on disposals	-	-	-
At 31 March 2018	<u>70,774</u>	<u>738</u>	<u>71,512</u>
Net Book Value			
At 31 March 2017	<u>9,544</u>	<u>1,185</u>	<u>10,729</u>
At 31 March 2018	<u>7,635</u>	<u>948</u>	<u>8,583</u>

COMHAIRLE NAN LEABHRAICHEAN

(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

13. Stock

	2018 £	2017 £
Goods for sale	19,235	21,528
	<u>19,235</u>	<u>21,528</u>

14. Debtors

	2018 £	2017 £
Trade debtors	6,441	5,438
Other debtors	10,324	707
	<u>16,765</u>	<u>6,145</u>

15. Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	11,034	1,600
Other creditors and accruals	3,096	2,207
Deferred Income (Note 16)	32,110	-
Taxation and social security costs	3,882	3,915
	<u>50,122</u>	<u>7,722</u>

16. Deferred income

	2018 £	2017 £
Balance as at 1 April 2017	-	-
Amount released to income	-	-
Deferred in the year	32,110	-
Balance as at 31 March 2018	<u>32,110</u>	<u>-</u>

Deferred income relates to a 2018/19 grant received in advance.

COMHAIRLE NAN LEABHRAICHEAN

(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

17. Analysis of charitable funds

Analysis of Fund movements 2017	Balance b/fwd £	Income £	Expenditure £	Transfers £	Fund c/fwd £
Unrestricted funds					
Fixed assets	10,098	-	2,682	3,313	10,729
Grants payable	37,853	-	37,853	44,317	44,317
Total designated funds	47,951	-	40,535	47,630	55,046
General funds	99,390	481,948	429,075	(47,630)	104,633
Total unrestricted funds	147,341	481,948	469,610	-	159,679
Total restricted funds	-	-	-	-	-
TOTAL FUNDS	147,341	481,948	469,610	-	159,679

Analysis of Fund movements 2018	Balance b/fwd £	Income £	Expenditure £	Transfers £	Fund c/fwd £
Unrestricted funds					
Fixed assets	10,729	-	2,146		8,583
Grants payable	44,317	-	44,317	39,898	39,898
Total designated funds	55,046	-	46,463	39,898	48,481
General funds	104,633	484,930	453,679	(39,898)	95,986
Total unrestricted funds	159,679	484,930	500,142	-	144,467
Total restricted funds	-	-	-	-	-
TOTAL FUNDS	159,679	484,930	500,142	-	144,467

- 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.

COMHAIRLE NAN LEABHRAICHEAN

(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

18. Net assets over funds

2017	Unrestricted Funds £	Restricted Funds £	Total 2017 £
Fixed assets	10,729	-	10,729
Cash at bank and in hand	128,999	-	128,999
Stock	21,528	-	21,528
Debtors	6,145	-	6,145
Current liabilities	(7,722)	-	(7,722)
	<u>159,679</u>	<u>-</u>	<u>159,679</u>

2018	Unrestricted Funds £	Restricted Funds £	Total 2018 £
Fixed assets	8,583	-	8,583
Cash at bank and in hand	150,006	-	150,006
Stock	19,235	-	19,235
Debtors	16,765	-	16,765
Current liabilities	(50,122)	-	(50,122)
	<u>144,467</u>	<u>-</u>	<u>144,467</u>

19. Government Grants

The charity received the following government grants during the year:

Creative Scotland - £207,000 (2017: £207,000) was received as part of one of Creative Scotland's Regular Funded Organisations (RFO). The income is for the charity's core activities.

Bord Na Gàidhlig – the charity is one of Bord Na Gàidhlig's key delivery agents and is responsible for literature and administering third party grants. £179,000 (2017: £198,00) was received towards these costs.

20. Lease Commitments – operating leases

	2018 Land & Buildings £	2017 Land & Buildings £
Payable within 1 year	<u>32,440</u>	<u>32,440</u>