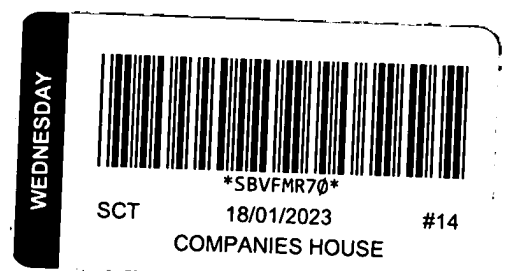


COMPANY NO: SC166766

CHARITY NO: SC025026

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022



COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

	PAGE
Reference and Administrative information	3
Report of the Trustees	4-19
Independent Auditor's Report	20-23
Statement of Financial Activities	24
Balance Sheet	25
Statement of Cash Flows	26
Notes to the Financial Statements	27-38

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NAME: Comhairle nan Leabhraichean

**REGISTERED OFFICE AND
OPERATIONAL ADDRESS:** 32 Mansfield Street
Glasgow
G11 5QP

CHARITY NUMBER: SC025026

COMPANY NUMBER: SC166766

TRUSTEES: Catriona Murray (Chair) (Resigned 31 October 2021)
Ishbel Murray (Chair) (Appointed 1 November 2021)
Morna Butcher (Resigned 9 July 2022)
Donald Cameron (Resigned 13 November 2021)
Shona Henderson (Appointed 30 June 2021)
Rona MacDonald (Appointed 29 March 2022)
Julie MacFadyen (Appointed 28 June 2022)
Catriona MacIsaac
Margaret MacLeod Nicolson (Resigned 30 June 2022)
Iain MacKenzie
Peigi MacVicar (Appointed 29 March 2022)
Marion Sinclair (ex officio)

SECRETARY: Alison Lang

MANAGER: Alison Lang

INDEPENDENT EXAMINERS: Wylie & Bisset (Audit) Limited
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
(A company limited by guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees are pleased to present their annual directors' report and financial statements of the charity for the year ending 31 March 2022.

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 3 forms part of this report.

Chair's Report

When I took on the role of Chair in November 2021, succeeding my dear friend Catriona Murray in the position she had held for four years, I knew I had a lot to learn about publishing and about the wide variety of events and services delivered by the Gaelic Books Council. My sincere belief in the importance of Gaelic literature will guide me as we take the work of the charity forward, and I am honoured to be able to lead an organisation that contributes so much to Gaelic education and culture.

Catriona Murray steered the charity through the worst of the Covid challenges, and on behalf of the Board of trustees and the staff I want to thank her for her leadership and encouragement during a difficult time, and for her participation in a number of online events that helped brighten up the lockdown, particularly as we celebrated the centenary of our founder, Professor Derick Thomson.

This has been a year of many changes. We have welcomed new Board members Peigi MacVicar, Rona MacDonald and Shona Henderson during 2021-22, and Julie MacFadyen will join us in June 2022. We also thank Donald Cameron for his dedicated service as a member of the Board and of the Grants Sub-Committee until last year. All the board members serve as volunteers and give generously of their time to support the staff, and I am grateful for the warm welcome they have given me and for their continuing support.

Changes are afoot among the Gaelic publishers too, and the past year has seen the retirement of Lisa Storey from CLÀR and of Agnes Rennie from Acair, after decades of tireless work in developing the canon of Gaelic literature and discovering new writers across a range of genres. We wish both of them well, and we look forward to working with their successors in both publishing houses for many years to come.

The impact of Covid continued to be felt during the past year, not only because of restrictions on author appearances and book festivals, but because the knock-on economic effects have left the publishing industry facing huge price increases for paper, cardboard and shipping. The effects of escalating costs and supply chain issues are being felt globally, from the international publishing brands down to the smallest Gaelic publisher, and will no doubt have an impact on production, retail prices and the commercial decisions that publishers must make. The Gaelic Books Council liaises regularly with Gaelic publishers, and we will endeavour to support them during this period of volatility.

The resilience and ingenuity of publishers, writers, festival organisers and others in the sector has allowed us to continue to connect with readers during the past two years through online events, and a notable success has been the continued popularity of Leugh is Seinn le Linda on the e-Sgoil platform, which allowed children throughout Scotland to read and sing with our Young Reading Ambassador Linda MacLeod.

Our main funders, Bòrd na Gàidhlig and Creative Scotland, have enabled us to deliver almost all elements of our creative programme despite the Covid restrictions, as we continued to provide commission and publication grants, and as we launched a new website and found innovative ways to market Gaelic books through events and on social media. Without their support, none of this would be possible. We were particularly pleased, at the very end of the financial year, to learn that

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

we had been awarded a substantial grant of £76,771 from the Creative Scotland Recovery Fund for Cultural Organisations, in addition to our regular funding, which boosts our budget for 2022-23 considerably and will allow us to develop the Ficsean Furasta (Accessible Fiction) project with Acair and to invest significantly in new children's titles.

As we look to the future, there will be new funding structures, a new National Plan for Gaelic and new policy priorities that arts and cultural organisations must respond to. The Gaelic Books Council is determined to demonstrate the value of Gaelic writing and publishing, and the importance of reading for education and for leisure, in the coming year and far beyond.

Ishbel Murray

Chairperson

COMHAIRLE NAN LEABHRAICHEAN (A company limited by guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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.

Our funding

The Gaelic Books Council generates income through our Glasgow Bookshop, online and outreach sales. Although book sales fell short of the £78,000 target for 2021-22, with £72,620 being generated through the shop and website, income of £11,025 from provision of children's reading sessions and a student book club boosted the charity's income from charitable activities (note 5). Income from training courses also provided valuable revenue for the charity.

The Gaelic Books Council has two main funding bodies:

- **Creative Scotland** – The Gaelic Books Council is one of Creative Scotland's Regular Funded Organisations.
- **Bòrd na Gàidhlig** – The Gaelic Books Council is one of Bòrd na Gàidhlig's key delivery agents. In addition to its core responsibilities for literature, the Gaelic Books Council manages the utility finances of An Léanag, the Gaelic development hub in Glasgow, on behalf of Bòrd na Gàidhlig, and acts as a distributor for Bòrd na Gàidhlig's "cleachd i" marketing materials.

Our Business Goals

The Gaelic Books Council originally 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 (2020-21)
- 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

Extensions to the Creative Scotland funding cycle (now extended to a fifth year for 2022-23) meant that the 2018-21 business plan has continued to form the basis for the Gaelic Books Council's 2021-22 and 2022-23 plans. In November 2022, Creative Scotland announced its intention to continue to fund its regularly funded organisations at the same levels as for the past five years, which provides a welcome degree of stability for the charity. Bòrd na Gàidhlig's funding, originally agreed from 2019 to 2022, has been extended to a fourth year in 2022-23, and we await news of their plans for future funding arrangements.

COMHAIRLE NAN LEABHRAICHEAN (A company limited by guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The original sales targets set out in the 2018-21 business plan proved unrealistic and were revised in 2020 to set what were seen as more achievable goals of £75,000 in 2020-21, £78,000 in 2021-22 and £81,000 in 2022-23.

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 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 2021-22, 13 commission applications were received, and 10 commission grants, worth £16,186 in total, were awarded. During the same period, 36 publication grant applications were received and 33 publication grants, worth £55,301 in total, were approved, bringing the total value of grants approved to £71,487. The annual budget designated for these awards to publishers was £90,000, meaning that only 79% of the budget was allocated.

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. In 2021-22, no publishers applied for higher-value grants from this fund for the publication of any new fiction titles.

Luath Press has continued to develop new fiction under its tender agreement with the Gaelic Books Council for the development of its Gaelic imprint, Ficsean Luath, producing five titles in 2021-22.

Writer Awards

The Gaelic Books Council works in partnership with our funders and other national agencies to deliver a programme of annual literary awards and mentorship opportunities. The charity works in collaboration with Scottish Book Trust to offer annual awards for two new Gaelic writers (Gaelic New Writers Awards) and support for an established Gaelic writer to develop and expand their craft (Las/Ignite Fellowship). Now that Scottish Book Trust no longer runs the What's Your Story? programme for young writers, the Gaelic Books Council will be working with Cove Park in 2022 to offer a residency and mentorship opportunity to a writer aged between 18 and 25. Our partnership with Playwrights' Studio Scotland continues to provide a bursary to a Gaelic playwright, now with a more generous stipend to match the commission rates recommended by the Scottish Society of Playwrights and Federation of Scottish Theatre.

A new opportunity, funded by Creative Scotland, was advertised towards the end of the financial year 2021-22. The aim of Ar Guthan was to offer a Gaelic version of Creative Scotland's Our Voices programme, to give marginalised writers advice on work in progress and to introduce them to agents and publishers. Unfortunately, no eligible applications to Ar Guthan were received, so the allocated funding will instead be used during 2022-23 to help writers in other ways.

The Gaelic Literature Awards (Na Duaisean Litreachais) were held for the second time in September 2021. As in the previous year, submissions were invited from publishers of books in four categories – fiction, non-fiction, poetry, and books for children or young people – as well as

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

from writers of unpublished manuscripts for adults and for children. The Gaelic Books Council was grateful to the Highland Society of London for sponsoring the prize for the best fiction book, and to the Scottish Poetry Library for sponsoring the Derick Thomson prize for the best poetry book. Our thanks are due to the family of Professor Thomson, the founding Chair of An Comunn Leabhraichean (as Comhairle nan Leabhraichean was then known), for allowing us to dedicate this prize to their father's memory. We are also grateful to Professor Donald Meek for allowing the award for the best non-fiction book to continue to bear his name, as a legacy of the Donald Meek Awards, from which the Gaelic Literature Awards have evolved.

As in 2020, the prize ceremony for the Gaelic Literature Awards could not be held at Cottiers Theatre in Glasgow as planned due to COVID-19 restrictions on indoor gatherings, so it was once again pre-recorded and streamed "as live" online, with contributions from guest presenters and with prizes awarded to Calum L. MacLeod for *Fon Choill* (Highland Society of London Prize for the best fiction book), to Jo MacDonald and Peter Mackay for *100 Dàn as Fheàrr Leinn* (Derick Thomson Prize for the best poetry book), to Michelle MacLeod for *Dràma na Gàidhlig: Ceud Bliadhna air an Àrd-ùrlar / A Century of Gaelic Drama* (Donald Meek Award for the best non-fiction book), and to Catriona Lexy Campbell for *Òran mo Sheanar* (best book for children or young people). Prizes were also awarded for unpublished manuscripts – to Martin MacIntyre for *A' Ruith Eadar Dà Dhràgon* (adults) and to Liam Alasdair Crouse for *Curstag a' Chearc Ruadh* (children). As in the previous year, Acair generously agreed to work with the winner of the best unpublished manuscript for children or young people to develop the manuscript further, and the same opportunity will be provided to the winner in this category in 2022.

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, accredited by Glasgow Caledonian University, had previously been delivered to small groups in a classroom setting. During 2020-21, the courses were substantially restructured for delivery online in shorter modules, allowing participants to access training safely during the pandemic. The flexibility offered by the new structure allowed the Gaelic Books Council to continue to earn income from these courses in 2021-22, with particular interest shown by professionals working in journalism and television production.

The bursary offered every second year to support a student on Stirling University's MLitt Publishing course was not offered in 2021-22 but will be available in 2022-23, to enable a Gaelic-speaking student to study on this prestigious course and pursue a career in Gaelic publishing.

Education / Love Literature

The Gaelic Books Council remains committed to helping young people and families discover and enjoy Gaelic literature. With Covid restrictions still preventing Reading Ambassador Linda MacLeod from visiting schools to deliver her Leugh is Seinn le Linda sessions for most of 2021-22, an arrangement with the e-Sgoil online learning platform allowed us to reach young readers and to generate income from the provision of these educational resources to over a hundred children at a time, rather than to the dozen or so who might have attended an in-person session. As restrictions have eased, we have started to deliver some sessions in schools and at community events again, but we hope that the partnership with e-Sgoil will continue to be a useful way to reach a wide audience of young readers, including those in places far from the charity's base in Glasgow.

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

A total of 78 Leugh is Seinn (read and sing) or Leugh is Cluich (read and play) le Linda sessions were held during the financial year 2021-22, with the e-Sgoil sessions tailored to suit particular age groups – Infants aged 0 to 3, Primary 1 & 2, and Primary 3 & 4 – and with an average viewership of 10 classes and some sessions watched by as many as 20 classes.

The reading club for students undertaking the Gaelic immersion course at the University of Glasgow ran for a second year, offering 19 online sessions and one in-person session between September 2021 and March 2022, and featuring 10 guest appearances by writers whose books were under discussion. The Gaelic Books Council has contracted with the University of Glasgow to provide the reading club again in 2022-23, and plans to hold the sessions in the bookshop, rather than online, from September 2022.

As we return to the “normal” practice of holding author events, children’s sessions and book clubs in person rather than online, we are also aware that not everyone is able to attend such events, whether for health or mobility reasons or because of their geographical location. During 2022-23, we will therefore explore hybrid models that can offer the best of both worlds, allowing those customers who want to meet in person to do so, but without neglecting the needs of others who rely on digital events for inclusion in the community of Gaelic readers.

Sales and Marketing

The target for book sales through the shop and website for 2021-22 was £78,000. As noted above, the revised targets are lower than those originally set in the business plan for 2018-21, on which the organisation’s current programme is still broadly based. The sales figure achieved in 2021-22, at £72,620 was lower than the target, which may be attributed to a number of factors, but the launch of the new website half way through the financial year has improved the online shop’s customer interface and provides more detailed analytics that we hope can be used in future to target our marketing more effectively and thereby to meet the targets set for 2022-23 (£81,000) and subsequent years. A grant of £9,000 from Bòrd na Gàidhlig’s Covid support fund contributed significantly to the total of £13,975 invested during 2020-21 and 2021-22 in the new website – a valuable asset for our sales and marketing efforts.

Refurbishment of the shop was undertaken during the lockdown of March and April 2021, when non-essential retail outlets were still required to remain closed. Since re-opening to the public, footfall has been lower than in previous years, with the majority of sales still being made through the website. Over the course of 2021-22, 56% of sales have been online and 44% in the shop. As in the previous year, outreach sales such as pop-up book stalls at festivals or school events could not take place.

The charity’s social media platforms are essential for marketing, not only for book sales but to advertise our events and writer development opportunities. By the end of March 2022, our email newsletter had 1,937 subscribed contacts, and followers increased by 6% on Twitter, 7% on Facebook and 13% on Instagram over the year.

Events to promote Gaelic books and authors were for the most part delivered digitally during 2021-22, although it was possible to hold some socially distanced events in person at the Royal National Mòd and the Wigtown Book Festival and poetry prize in October 2021 and towards the end of March 2022. Video content was recorded or streamed for Aye Write, Book Week Scotland, St Andrew’s Fair Saturday and other festivals throughout the year, and three films were produced to mark the centenary of the birth of the poet and scholar Professor Derick Thomson, our founding Chair, one of these being co-funded by the Scottish Poetry Library. These events gave freelance writers opportunities to earn money from festival appearances, although book sales tended to be less successful for virtual events than for “in person” events.

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Collaborations with other Gaelic organisations

Starting in 2019-20, the Gaelic Books Council and Acair began a series of focus groups on readers' preferences for popular fiction. This research, made possible by a £5,000 grant from Bòrd na Gàidhlig as part of a research and development project to lay the groundwork for a new imprint of easy-to-read novellas, was much delayed by Covid and made little progress in 2020-21, but in 2021-22 we were finally able to move to the development stage by issuing a call for submissions from writers, which resulted in commissions for the first four books in the new imprint. To complete this first phase and to commission the second round of Ficsean Furasta (Accessible Fiction) we knew that additional funding would be required, so we were delighted to learn towards the end of the financial year that our bid to Creative Scotland's Recovery Fund had succeeded, and around 45% of this funding will now be applied to Ficsean Furasta, to establish the development of this priority genre as an on-going element of our creative programme.

The Gaelic Books Council has continued to work with An Comunn Gàidhealach to promote the work of Sandaigh NicDhòmhnaill Jones, who was the official bard of An Comunn Gàidhealach until October 2021, and of Rody Gorman, her successor in this prestigious role, through a series of events and conversations with other writers. Both poets participated, in person or by video, in events at the Royal National Mòd, albeit on a smaller scale than was usual before Covid. An Comunn Gàidhealach intends to hold the 2022 Mòd in Perth "as normal", and the Gaelic Books Council has a number of literary events planned for Mòd week.

For a third year, the Gaelic Books Council partnered with Glasgow Life to run the Letter to Glasgow writing competition, choosing COP26 as its theme. For a second year, we partnered with Ceòl is Craic to support a collaboration between a writer and a composer, this time bringing poet Marcas Mac an Tuairneir together with musician Ross Whyte. The charity also continued its long-running support for the Wigtown Gaelic Poetry Prize, judged by Sandy NicDhòmhnaill Jones and won by Eòghan Stiùbhart.

2022 has been designated as Scotland's Year of Stories, the latest in the Scottish Government's series of themed years designed to boost tourism. The Gaelic Books Council's events for the Year of Stories (Bliadhna nan Sgeul) will take place in the second half of 2022, funded in part by the Museums & Galleries Scotland community fund.

Achievements and Performance

The three-year funding agreement with Bòrd na Gàidhlig (originally for 2019-22 and now extended for a further year to 31 March 2023) 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 assessed. Reports are sent to Bòrd na Gàidhlig twice a year on progress towards the agreed targets, and regular communication is maintained with Bòrd na Gàidhlig officers. New requirements in the agreement in 2021-22 included a commitment to comply with the Scottish Government's Fair Work framework and an equalities statement, both of which are already met by the Gaelic Books Council's pay policies for staff and freelancers and by the detailed Equality, Diversity and Inclusion plan that we review annually. 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.

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Bòrd na Gàidhlig contractual conditions	Target	Actual
Reading Strategy: year 1 baseline figures, subsequent years 5% increase	5% increase	work is on-going to refine metrics
Marketing events to support writers and/or publishers	20 writers/publishers	22 individual writers (published by 8 different publishers) appeared at events
Income from sale of books	£78,000	£72,620
Publication/commission grants to support 24 new publications	24 new titles	10 commission grants 33 publication grants
Donald Meek Award (now superseded by the Gaelic Literature Awards)	3 prizes awarded	6 prizes awarded
Training for Gaelic writers and editors	6 writers	4 writers on SBT and PSS schemes 20 participants in editing courses

The following books were published in 2021-22 with publication or commission grant support from the Gaelic Books Council.

Children's books

Grumpa agus na Nàbaidhean Ùra, Ceitidh Hutton (Dealan-Dè)

Sgeulachdan a' Chaiptein Bobo: Bananathan!, R.D Dijkstra & Kay Hutchison, trans. Gillebride Mac'IlleMhaoil (Belle Media Ltd)

Sgeulachdan a' Chaiptein Bobo: Air na Sgeirean, R.D Dijkstra & Kay Hutchison, trans. Gillebride Mac'IlleMhaoil (Belle Media Ltd)

Sgeulachdan a' Chaiptein Bobo: Lunnainn, R.D Dijkstra & Kay Hutchison, trans. Gillebride Mac'IlleMhaoil (Belle Media Ltd)

Artair sa Chaisteal, Mòrag Anna NicNèill (Acair)

Mòr-thubaist aig na Geamannan Gàidhealach, Riel Nason, trans. Mòrag Anna NicNèill (Bradan Press)

Dubh às, Sylvia Hehir, trans. Johan Nic a' Ghobhainn (Garmoran Publishing)

Beataidh Banrigh / Super-Bee, Bun-sgoil Thiriodh (Paircwood Publishing)

Blàr Mòr na Fighe, Marie C. NicAmhlaigh, dealbhan le Robin Bans (Acair)

Caipitean Cora, Lana Pheutan & Alice NicBhatair (Theatre Gu Leòr)

Cora: Gaisgeach nan Gràineag, Lana Pheutan & Alice NicBhatair (Theatre Gu Leòr)

Angaidh agus am Baidhsagail aig Donna Banana, Lisa Storey, dealbhan le Tormod MacLeòid (Clò Phabaigh)

Graphic novels

Às a' Chamhanaich, Aonghas MacLeòid (Bradan Press)

Tintin: An Rionnag-earbaill, Hergé, trans. Ruairidh MacIlleathain (Dalen Ltd)

Asterix agus Trod nan Treubh, René Goscinny & Albert Uderzo, trans. Raghnaid Sandilands (Dalen Ltd)

Ròs Fiadhaich, Nicola R. White, trans. Nat R. Harrington (Bradan Press)

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Fiction

Linne Dhomhain, Alistair Paul (Luath Press/Ficsean Luath)

An Ròs a Leigheas, Graham Cooper (Luath Press/Ficsean Luath)

Tuathanas nan Creutairean, George Orwell, trans. Aonghas Pàdraig Caimbeul (Luath Press/Ficsean Luath)

Dòrlach Sil: Sgeulachdan Sean is Ùr, Maoilios Caimbeul (Luath Press/Ficsean Luath)

A' Fàgail an Eilein, Mòrag Law, (Luath Press/Ficsean Luath)

Poetry

An Seachdamh Tonn / The Seventh Wave, Sandaidh NicDhòmhnaill Jones (Acair)

Fear de Mhuinntir Sholais / A Sollas Man – Fred MacAmhlaigh: Cruinneachadh Bàrdachd, Fred MacAmhlaigh (Acair)

Dùileach / Elemental, Marcas Mac an Tuairneir (Everttype)

An Naomhsgeul as Buaine / The Most Enduring Saint's Fable, Sandaidh NicDhòmhnaill Jones (Sallan Ltd)

Chì Mi: Bàrdachd Dhòmhnaill Iain Dhonnchaidh [reprint], ed. Bill Innes (Acair)

Eadar Ceòl is Coròna: Bàrdachd is òrain, Dòmhnall Eachann Meek (CLÀR)

Beum-sgèithe, Eòghan Stiùbhart (Acair)

Studies

Cànan is Cultar / Language and Culture: Rannsachadh na Gàidhlig 10, ed. Wilson McLeod, Anja Gunderloch & Rob Dunbar (Aberdeen University Press)

Ainmean Tuineachaidh Leòdhais / Settlement Names of Lewis, Vol 1 & 2, Richard A.V. Cox (Clann Tuirc)

Vocabulary

G airson Gàidheal, Shelayne Hanson, trans. Mairead Pheatan (Bradán Press)

Gaelic Gold Decoder, Peter Terrell (Lexus Ltd)

Gaelic Gold [reprint], Steaphan MacRisnidh & Peter Terrell (Lexus Ltd)

Non-fiction

Dràma na Gàidhlig / A Century of Gaelic Drama, ed. Michelle Macleod (Association for Scottish Literary Studies)

Maim-slè, Alasdair C. MacIlleBhàin, dealbhan le Alice NicBhatair (Theatre Gu Leòr)

Rotal: lasgairean Leòdhais 's na Hearadh, ed. Magaidh Nic a' Ghobhainn (Heather Isle Publishing)

Gairm: Ùghdar is Dealbh, Rosg is Rann, 1952-2002, ed. Tòmas MacAilpein & Roibeard Ó Maolalaigh (DASG / Clò Gàidhlig Oilthigh Ghlaschu)

Periodicals

STEALL 07, various (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.

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The staff of the Gaelic Books Council deserve praise for their professional and enthusiastic efforts to consistently deliver a successful creative programme and consumer services of the highest quality, despite the challenges presented by home working and Covid restrictions over the past two years. The Chair and Trustees of the Board also deserve credit for their willingness to give of their time to support and promote the work of the charity. Particular thanks are due to the outgoing Chair, Catriona Murray, for her four years of steadfast leadership and personal support, as well as to the new Chair, Ishbel 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 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 this award has been extended for a further two years to the end of March 2023. In November 2022, Creative Scotland announced that it would continue to fund RFOs at a standstill level in 2023-24 and 2024-25.
- **Bòrd na Gàidhlig** – The Gaelic Books Council is one of Bòrd na Gàidhlig's key delivery agents. The three-year funding agreement for 2019-22 has now been extended for a further year to the end of March 2023.

In addition to its main funding agreement with Creative Scotland, the Gaelic Books Council secured £6,500 in 2021-22 for the Ar Guthan project, which is now to be repurposed in 2022-23 for other writer development initiatives. Towards the end of the financial year, we also secured a further grant of £76,771 from the Recovery Fund for Arts Organisations, which is to be spent on development of children's books, the Ficsean Furasta imprint, and other projects. See also "Plans for Future Periods" below.

In addition to its main funding agreement with Bòrd na Gàidhlig, the Gaelic Books Council also received funding from Bòrd na Gàidhlig's collaboration fund to support the first phase of the Ficsean Furasta project in partnership with Acair, as outlined above. This phase was completed in 2021-22 and the project can now continue into 2022-23 thanks to the Creative Scotland Recovery Fund. Bòrd na Gàidhlig also provided support for the development of a new website, which was completed in September 2021, and the Gaelic Books Council is grateful to have access to smaller ad hoc grants from Bòrd na Gàidhlig for other discrete projects.

Since April 2021, the Gaelic Books Council has been acting as a storage and distribution agent for Bòrd na Gàidhlig's "cleachd i" branded materials, having secured the contract through a public tendering exercise. The contract, which is worth £7,200 per annum to the Gaelic Books Council, can be extended for up to two further years, and both parties have agreed to continue the arrangement in 2022-23.

The below-target sales figures for 2021-22 (£72,620 against a target of £78,000) was disappointing, but revenue was generated in other ways. In particular, the provision of Leugh is Seinn le Linda children's reading sessions through the E-Sgoil platform, and tailored sessions for individual schools, has helped to make up for the shortfall in income from book sales.

The results for the year are set out in the Statement of Financial Activities on page 24. The charity made a surplus of £28,544 for the year and had funds carried forward at 31 March 2022 of £222,715. 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. Fortunately, it has not had to draw on its reserves during the business disruption caused by COVID-19.

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The Council and its Members

The directors of the charitable company Comhairle nan Leabhraichean (The Gaelic Books Council) are its Trustees for the purposes 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:

Catriona Murray (Chair) – terminated 31 October 2021

Ishbel Murray (Chair) – appointed 1 November 2021

Morna Butcher – terminated 9 July 2022

Donald Cameron – terminated 13 November 2021

Shona Henderson – appointed 30 June 2021

Rona MacDonald – appointed 29 March 2022

Julie MacFadyen – appointed 28 June 2022

Catriona MacIsaac

Margaret MacLeod Nicolson – terminated 30 June 2022

Iain MacKenzie

Peigi MacVicar – appointed 29 March 2022

Marion Sinclair (ex officio)

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 activities related to the creative programme.

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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 outgoing Chair, Catriona Murray, regularly notified the Board that she was editing a volume of poetry by Murchadh MacPhàrlain for publication by Acair, a regular recipient of the charity's publication and commission grants, and that she had been awarded a Gaelic Books Council commission grant through Acair for this work prior to her appointment as Chair in 2017. Her work on this volume was completed in March 2021, when the final instalment of the commission grant was paid to Acair.

The Gaelic Books Council works in collaboration with a range of national arts and Gaelic organisations. Our collaborations with Scottish Book Trust include the annual Gaelic New Writers Awards, to identify and support new Gaelic writers, the Las/Ignite Fellowship for established writers, and our involvement in Book Week Scotland. A new partnership with Cove Park will begin in 2022-23 to create a mentorship and residency opportunity for a young writer between the ages of 18 and 25, following the cessation of funding previously available to Scottish Book Trust for the What's Your Story? programme. The Gaelic Books Council also continues to work in partnership with Playwrights' Studio Scotland and funds a Gaelic Script Development Bursary to stimulate interest in Gaelic drama writing.

The charity maintains regular communication with the Scottish Poetry Library to support initiatives such as National Poetry Day, and to plan events such as the Derick Thomson centenary celebrations that took place in 2021-22. 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 and promotion of the work of the crowned bard.

Staffing Structure

The Gaelic Books Council employs five full-time members of staff. During 2021-22 the following staff members were employed:

- | | |
|---------------------|-----------------------------------|
| • Alison Lang | Director |
| • John Storey | Head of Literature and Publishing |
| • Mairi MacCuish | Literature and Publishing Officer |
| • Joe Sanders | Sales and Marketing Officer |
| • John N. MacDonald | Sales and Finance Officer |

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

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 March 2022, the Board approved a 3% inflationary uplift in staff pay, to take effect from 1 April 2022. Pay will be reviewed annually, either by the Board or by a Remuneration Sub-Committee, as appropriate.

Investments

In 2020, the Gaelic Books Council purchased IT equipment to the value of £4,218. This equipment is still in use, and an IT refresh is not envisaged until 2023-24.

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Work was undertaken in April 2021 to refurbish the shop, including the purchase of new bookcases and furniture to the value of £3,198.

The Gaelic Books Council has an interest-bearing deposit account, which held £50,082 on 31 March 2022.

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 reserves policy:

- To provide six months' charitable running costs with a target date of 10 years. At current levels of expenditure this would equate to £236,575. 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 £121,170, which is below the targeted level.

Managing Risks

The charity has a risk management strategy which involves:

- a quarterly 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 risk management evaluation process has identified the following key risks:

1. reduction in investment in the Gaelic Books Council
2. reduction in sales due to economic downturn or disruption
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 issues

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. If the future funding arrangements of both Bòrd na Gàidhlig and Creative Scotland allow for multi-year agreements similar to the current extended funding cycles, this will offer a further degree of stability beyond March 2023.
2. Increase in outreach sales activities, online sales offers, increasing footfall into the bookshop and through other events such as book launches and readings, including digital and hybrid events.
3. Up-to-date server and universal threat monitor 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.

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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 has been 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 Gaelic Reading Strategy, starting by establishing 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. The Reading Strategy was drafted in 2020 and continues to be reviewed regularly, with particular efforts being made to identify more reliable sources of data and to liaise with other organisations to implement various elements of the strategy. 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 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, and the Ficsean Furasta focus groups carried out in 2020 provided further information on readers' preferences. Now that a Recovery Fund grant of £76,771 has been secured from Creative Scotland, the Ficsean Furasta (Accessible Fiction) project will be developed beyond the first four commissions awarded in 2021-22, to become an on-going programme in partnership with Acair in 2022-23 and subsequent years. The Recovery Fund will also enable the Gaelic Books Council to develop new children's books, both original Gaelic texts and works in translation, to improve the range of books available for 8-12 year olds and young teenagers, both fiction and non-fiction.

Priority genres are reviewed annually by the Grants Sub-Committee and listed clearly on the Gaelic Books Council website. The priority genres for 2022-23 are:

- a) Contemporary prose and fiction in book and/or audiobook and/or ebook format;
- b) Teenage literature, in particular historical fiction, science fiction and romance;
- c) Original Gaelic rhyme (early literacy) for children under 5 years;
- d) Original Gaelic fiction for children up to age 12;
- e) Fiction suitable for adult Gaelic learners;
- f) Literary magazines/periodicals.

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) 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 for the best published books and unpublished manuscripts. Events to celebrate Scotland's Year of Stories in 2022 will also allow the Gaelic Books Council to promote Gaelic literature and engage with readers and with other literary organisations throughout Scotland.

The demand for and success of the Gaelic Writing and Editorial Skills for the Creative Industries courses in locations across Scotland, and now also as an online course, has led to the charity developing a Training for Trainers module to train new tutors and extend the pool of tutors capable

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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.

The contract with Bòrd na Gàidhlig, secured through a public tendering process, for the provision of storage and distribution services for the “cleachd i” promotional campaign, has been extended to a second year, following a successful first year in 2021-22. The contract is worth £7,200 per annum to the Gaelic Books Council, and there is an option for Bòrd na Gàidhlig to extend to a third year if required, so this also represents a valuable income stream for the charity.

Regular income from the Leugh is Seinn le Linda children’s reading and singing sessions is expected to continue in 2022-23, with dates already agreed for performances in the second half of 2022 and demand from schools and community events likely to be high now that it is possible once again to hold face-to-face events. We also hope that the relationship with the e-Sgoil platform developed during the lockdowns will continue to provide a platform for engagement with young readers as well as a source of income for the charity.

The charity is now in an extended fourth year of what was originally a three-year regular funding agreement with Bòrd na Gàidhlig, and in the fifth year of a similarly extended agreement with Creative Scotland. In November 2022, Creative Scotland announced its intention to continue to fund existing regularly funded organisations in 2023-24 and 2024-25 at the same levels as for the past five years, and although a standstill budget is effectively a cut, given rising running costs, this commitment provides a degree of stability for future years. At the time of writing this report, Bòrd na Gàidhlig has commissioned research on the effectiveness of multi-year funding, but has not yet announced its plans for future years. It is hoped that the Gaelic Books Council will succeed in demonstrating the positive impact of our own programme in meeting the strategic aims of both organisations and making valuable contributions to the arts and to Gaelic, and that we will therefore be able to secure funding from Bòrd na Gàidhlig for 2023-24 and be ready to transition smoothly to longer-term funding arrangements with both organisations in subsequent years.

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 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 judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate 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


COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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 2019)) 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:

DocuSigned by:

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Name: Ishbel Murray

Date: 14th December 2022

COMHAIRLE NAN LEABHRAICHEAN

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NAN LEABHRAICHEAN FOR THE YEAR ENDED 31 MARCH 2022

Opinion

We have audited the financial statements of Comhairle nan Leabhraichean (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), Balance Sheet, the Statement of Cash Flow and related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Report and Financial Statements, other than the financial statements and our auditors report thereon. The trustees are responsible for the other information contained within Report and Financial Statements. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

COMHAIRLE NAN LEABHRAICHEAN

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF COMHAIRLE NAN LEABHRAICHEAN FOR THE YEAR ENDED 31 MARCH 2022

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees, which includes the Directors Report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors Report included within the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors Report included within the Report of the Trustees. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on pages 18 & 19, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

COMHAIRLE NAN LEABHRAICHEAN

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF COMHAIRLE NAN LEABHRAICHEAN FOR THE YEAR ENDED 31 MARCH 2022

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

We identify and assess risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, responding appropriately to fraud or suspected fraud identified during the audit process. This includes obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The primary responsibility however for the prevention and detection of fraud rests with those charged with governance and executive management of the entity.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered the following:

- The nature of the charitable company, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

Based on our understanding of the charity and the sector we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- Posting inappropriate journal entries.

Audit response to the risks identified;

Our procedures to respond to the risks identified included the following:

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management, trustees and legal advisors concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance and correspondence with HMRC;
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether judgements made in making accounting estimates are indicative of a potential bias; and, evaluating rationale of any significant transactions that are unusual or outside the normal course of business.

COMHAIRLE NAN LEABHRAICHEAN

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF COMHAIRLE NAN LEABHRAICHEAN FOR THE YEAR ENDED 31 MARCH 2022

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

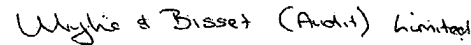
A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Other matters

The prior year financial statements of Comhairle nan Leabhraichean were unaudited.

DocuSigned by:

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Claire Dalrymple FCCA

Senior Statutory Auditor

For and on behalf of Wylie & Bisset (Audit) Limited, Statutory Auditor

168 Bath Street
Glasgow
G2 4TP

Wylie & Bisset (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Date: 14th December 2022

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2022

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income and endowments from:							
Donations and legacies	4	395,139	6,975	402,114	390,606	11,600	402,206
Charitable activities	5	102,588	1,800	104,388	90,182	-	90,182
Total Income		497,727	8,775	506,502	480,788	11,600	492,388
Expenditure on:							
Raising funds							
Raising donations & legacies	6	4,809	-	4,809	4,612	-	4,612
Charitable activities	8	471,399	1,750	473,149	457,320	950	458,270
Total Expenditure		476,208	1,750	477,958	461,932	950	462,882
Net income		21,519	7,025	28,544	18,856	10,650	29,506
Transfers between funds		1,800	(1,800)	-	9,600	(9,600)	-
Net movement in funds		23,319	5,225	28,544	28,456	1,050	29,506
Funds reconciliation							
Total funds brought forward	17	192,921	1,250	194,171	164,465	200	164,665
Total funds carried forward	17	216,240	6,475	222,715	192,921	1,250	194,171

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 2022

	Note	Total Funds 2022 £	Total Funds 2021 £
Fixed assets:			
Intangible assets	11	11,021	7,960
Tangible assets	12	12,562	12,362
Total Fixed assets		<u>23,583</u>	<u>20,322</u>
Current assets:			
Stock	13	20,203	23,187
Debtors	14	4,459	6,927
Cash at bank and in hand	22	193,472	163,691
Total Current assets		<u>218,134</u>	<u>193,805</u>
Liabilities:			
Creditors falling due within one year	15	(19,002)	(19,956)
Net Current assets		<u>199,132</u>	<u>173,849</u>
Net assets		<u>222,715</u>	<u>194,171</u>
The funds of the charity:			
Restricted income funds	17	6,475	1,250
Unrestricted funds	17	216,240	192,921
Total charity funds		<u>222,715</u>	<u>194,171</u>

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.

Approved and authorised for issue by the Trustees and signed on their behalf by:

DocuSigned by:
Ishbel Murray
E05929DECCE7482...

Name: Ishbel Murray
Date: 14th December 2022

Company No: SC166766

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 31 MARCH 2022

		2022	2021
	Note	£	£
<i>Cash flows from operating activities:</i>			
Net cash provided by operating activities	21	37,265	36,108
<i>Cash flows from investing activities:</i>			
Purchase of property, plant and equipment		(3,198)	(6,744)
Purchase of intangible assets		(4,286)	(7,960)
Net cash (used in) investing activities		(7,484)	(14,704)
Change in cash and cash equivalents in the year		29,781	21,404
Cash and cash equivalents brought forward	22	163,691	142,287
Cash and cash equivalents carried forward	22	193,472	163,691

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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) effective from 1 January 2019, 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 Trust 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 2022

1. Accounting Policies (continued)

(c) Income recognition (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 statutory audit 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 the time spent between raising funds and the delivery of services. The allocation of support and governance costs is analysed in note 7.

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting Policies (continued)

(f) Intangible assets

Intangible assets shown on the balance sheet relates to the development of the charity's website. The website was completed in September 2021. Amortisation is based on a policy of 5 years.

(g) Tangible fixed assets and depreciation

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

	Basis
Furniture & Fittings	20% Reducing Balance
Office Equipment	20% Reducing Balance

(h) 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.

(i) 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.

(j) 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.

(k) 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.

(l) Pensions

The charity has pension schemes with the People's Pension Fund and Standard Life and contributions are detailed at note 9.

(m) 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.

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting Policies (continued)

(n) Operating leases

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

(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) Taxation

The company is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance 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.

(q) 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.

The trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied as follows;

Estimate

Depreciation and amortisation of fixed and intangible assets

Basis of estimation

Fixed assets are depreciated and amortised over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of the operations team, with reference to assets expected life cycle.

2. Legal status of the Trust

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

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

3. Related party transactions and trustees' expenses and remuneration

No Trustees received any remuneration during the year (2021: nil). Expenses of £106 (2021: nil) were reimbursed to Trustees in year. There were Trustee expenses waived in the year of £51 (2021: 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 (2021: nil).

4. Income from donations and legacies

	2022	2021
	£	£
Donations	2,970	1,190
Creative Scotland	211,542	207,000
Bòrd na Gàidhlig	185,666	192,370
Memberships	60	60
Other Grants	1,876	1,586
	402,114	402,206

5. Income from charitable activities

	2022	2021
	£	£
Sale of books	72,620	80,625
Reading sessions	11,025	2,875
Training	20,743	6,682
	104,388	90,182

6. Analysis of expenditure on raising donations and legacies

	2022	2022	2022	2021	2021	2021
	Direct	Support	Total	Direct	Support	Total
	Costs	Costs		Costs	Costs	
	£	£	£	£	£	£
Staff Costs	-	4,809	4,809	-	4,612	4,612
	-	4,809	4,809	-	4,612	4,612

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

7. 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	2022 Total allocated £	2022 Governance related £	2022 Other support costs £	Basis of apportionment
Staff costs	192,351	4,809	187,542	<i>Staff time</i>
Premises Costs	51,054	-	51,054	<i>Usage</i>
Telephone/website	4,709	-	4,709	<i>Usage</i>
Printing, postage & stationery	34,277	-	34,277	<i>Usage</i>
Miscellaneous	4,323	-	4,323	<i>Usage</i>
Travelling Expenses	414	-	414	<i>Usage</i>
Depreciation	4,223	-	4,223	<i>Usage</i>
Professional fees/Courses	6,044	-	6,044	<i>Usage</i>
Total	297,395	4,809	292,586	

Cost type	2021 Total allocated £	2021 Governance related £	2021 Other support costs £	Basis of apportionment
Staff costs	184,494	4,612	179,882	<i>Staff time</i>
Premises Costs	47,830	-	47,830	<i>Usage</i>
Telephone/website	3,179	-	3,179	<i>Usage</i>
Printing, postage & stationery	30,569	-	30,569	<i>Usage</i>
Miscellaneous	4,091	-	4,091	<i>Usage</i>
Travelling Expenses	367	-	367	<i>Usage</i>
Depreciation	3,091	-	3,091	<i>Usage</i>
Professional fees/Courses	5,552	-	5,552	<i>Usage</i>
Total	279,173	4,612	274,561	

Governance costs:

	2022 £	2021 £
Independent Examiners' remuneration	1,944	1,788
Consultancy	2,981	2,160
Auditors' Remuneration	5,994	-
Governance	13	13
Support costs (see above)	4,809	4,612
	15,741	8,573

Breakdown of governance and support costs by activity

	2022 Support Costs £	2022 Governance Costs £	2022 Total £
Raising Funds	4,809	-	4,809
Literature and Publishing	258,039	14,167	272,206
Sale of Books	29,738	1,574	31,312
	292,586	15,741	308,327

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

Breakdown of governance and support costs by activity (continued)

	2021 Support Costs £	2021 Governance Costs £	2021 Total £
Raising Funds	4,612	-	4,612
Literature and Publishing	242,031	7,716	249,747
Sale of Books	27,918	857	28,775
	<u>274,561</u>	<u>8,573</u>	<u>283,134</u>

8. Analysis of expenditure on charitable activities

	2022 Sale of Books £	2022 Literature and Publishing £	2022 Total £
Education Projects, Mentoring Schemes, & Awards	-	47,819	47,819
Grants and Communications	-	62,894	62,894
Gaelic Literature Awards	-	12,203	12,203
Translation/Editorial Services	-	942	942
Marketing & Merchandise	11,532	-	11,532
Books & CD's	28,076	-	28,076
Research & digital developments	-	3,105	3,105
Bad Debt Write Off	-	76	76
Opening Stock	23,187	-	23,187
Closing Stock	(20,203)	-	(20,203)
Governance costs (note 7)	1,574	14,167	15,741
Support costs (note 7)	29,738	258,039	287,777
	<u>73,904</u>	<u>399,245</u>	<u>473,149</u>

	2021 Sale of Books £	2021 Literature and Publishing £	2021 Total £
Education Projects, Mentoring Schemes, & Awards	-	33,250	33,250
Grants and Communications	-	97,904	97,904
Gaelic Literature Awards	-	9,763	9,763
Translation/Editorial Services	-	874	874
Marketing & Merchandise	4,599	-	4,599
Books & CD's	32,067	-	32,067
Research & digital developments	-	3,600	3,600
Bad Debt Write Off	-	299	299
Opening Stock	20,579	-	20,579
Closing Stock	(23,187)	-	(23,187)
Governance costs (note 7)	857	7,716	8,573
Support costs (note 7)	27,918	242,031	269,949
	<u>62,833</u>	<u>395,437</u>	<u>458,270</u>

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

9. Analysis of staff costs and remuneration of key management personnel

	2022	2021
	£	£
Salaries and wages	160,985	155,361
Social security costs	12,113	11,379
Pension Contributions	18,586	17,935
Total staff costs	<u>191,684</u>	<u>184,675</u>

Key management personnel remuneration	<u>108,307</u>	<u>107,227</u>
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No employees had employee benefits in excess of £60,000 (2021: None).

	2022 No.	2021 No.
Average number of employees, based on headcount:		
Charity Staff	<u>5</u>	<u>5</u>

10. Net income/(expenditure) for the year

	2022	2021
	£	£
This is stated after charging:		
Depreciation and amortisation	4,223	3,091
Auditor's Fee	5,994	-
Accountancy Fee	1,944	1,788
Operating Lease Rental	<u>3,534</u>	<u>3,534</u>

11. Intangible Assets

	Website Development £	Total £
Cost or valuation		
At 1 April 2021	7,960	7,960
Additions	4,286	4,286
Disposals	-	-
At 31 March 2022	<u>12,246</u>	<u>12,246</u>
Amortisation		
At 1 April 2021	-	-
Charge for the year	1,225	1,225
Eliminated on disposals	-	-
At 31 March 2022	<u>1,225</u>	<u>1,225</u>
Net book value		
At 31 March 2022	<u>11,021</u>	<u>11,021</u>
At 31 March 2021	<u>7,960</u>	<u>7,960</u>

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

12. Tangible Fixed Assets

	Fixtures & Fittings	Office Equipment	Total
	£	£	£
Cost or valuation			
At 1 April 2021	78,409	12,450	90,859
Additions	3,198	-	3,198
Disposals	-	-	-
At 31 March 2022	<u>81,607</u>	<u>12,450</u>	<u>94,057</u>
Depreciation			
At 1 April 2021	74,500	3,997	78,497
Charge for the year	1,307	1,691	2,998
Depreciation on disposals	-	-	-
At 31 March 2022	<u>75,807</u>	<u>5,688</u>	<u>81,495</u>
Net book value			
At 31 March 2022	<u>5,800</u>	<u>6,762</u>	<u>12,562</u>
At 31 March 2021	<u>3,909</u>	<u>8,453</u>	<u>12,362</u>

13. Stock

	2022 £	2021 £
Goods for Sale	<u>20,203</u>	<u>23,187</u>

14. Debtors

	2022 £	2021 £
Trade debtors	2,882	4,284
Other debtors	1,577	2,643
	<u>4,459</u>	<u>6,927</u>

15. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	4,713	1,509
Deferred income	-	10,760
Taxation and social security	4,213	4,034
Other creditors	10,076	3,653
	<u>19,002</u>	<u>19,956</u>

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

16. Deferred Income

	2022 £	2021 £
Balance as at 1 April 2021 ;	10,760	1,400
Amount released to income	(10,760)	(1,400)
Deferred in the year	-	10,760
Balance as at 31 March 2022	-	10,760

17. Analysis of charitable funds

2022 Analysis of Fund movements	2021 Balance b/fwd £	Income £	Expenditure £	Transfers £	2022 Fund c/fwd £
Unrestricted funds					
Fixed Assets	20,322	-	(4,223)	7,484	23,583
Grants payable	55,975	-	(55,975)	71,487	71,487
Total designated funds	76,297	-	(60,198)	78,971	95,070
General funds	116,624	497,727	(416,010)	(77,171)	121,170
Total unrestricted funds	192,921	497,727	(476,208)	1,800	216,240
Restricted funds					
Bord na Gaidhlig (A)	-	1,800	-	(1,800)	-
Bord na Gaidhlig (C)	1,250	500	(1,750)	-	-
Bord na Gaidhlig (D)	-	1,600	-	-	1,600
Creative Scotland (Ar Guthan)	-	4,875	-	-	4,875
Total restricted funds	1,250	8,775	(1,750)	(1,800)	6,475
TOTAL FUNDS	194,171	506,502	(477,958)	-	222,715

2021 Analysis of Fund movements	2020 Balance b/fwd £	Income £	Expenditure £	Transfers £	2021 Fund c/fwd £
Unrestricted funds					
Fixed Assets	8,708	-	(3,090)	14,704	20,322
Grants payable	53,078	-	(53,078)	55,975	55,975
Total designated funds	61,786	-	(56,168)	70,679	76,297
General funds	102,679	480,788	(405,764)	(61,079)	116,624
Total unrestricted funds	164,465	480,788	(461,932)	9,600	192,921
Restricted funds					
Bord na Gaidhlig (A)	-	7,200	-	(7,200)	-
Bord na Gaidhlig (B)	-	2,400	-	(2,400)	-
Bord na Gaidhlig (C)	-	2,000	(750)	-	1,250
Gaelic Language Promotion Trust	200	-	(200)	-	-
Total restricted funds	200	11,600	(950)	(9,600)	1,250
TOTAL FUNDS	164,665	492,388	(462,882)	-	194,171

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

17. Analysis of charitable funds (continued)

- 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:

Bord na Gaidhlig (A) – Funds towards website development.

Bord na Gaidhlig (B) – Funds towards the purchase of staff laptops to enable homeworking during the pandemic.

Bord na Gaidhlig (C) – Funds towards the costs of holding a writing competition.

Bord na Gaidhlig (D) – Funds towards the costs of a concert for the Skerries, Trawlings and Tides Project

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

Creative Scotland (Ar Guthan) – Funds toward the costs of Ar Guthan writer development project

18. Net assets over funds

	Unrestricted Funds	Restricted Funds	2022 Total
	£	£	£
Tangible fixed assets	23,583	-	23,583
Stock	20,203	-	20,203
Debtors	4,459	-	4,459
Cash at bank and in hand	186,997	6,475	193,472
Creditors	(19,002)	-	(19,002)
	<u>216,240</u>	<u>6,475</u>	<u>222,715</u>

	Unrestricted Funds	Restricted Funds	2021 Total
	£	£	£
Tangible fixed assets	20,322	-	20,322
Stock	23,187	-	23,187
Debtors	6,927	-	6,927
Cash at bank and in hand	162,441	1,250	163,691
Creditors	(19,956)	-	(19,956)
	<u>192,921</u>	<u>1,250</u>	<u>194,171</u>

COMHAIRLE NAN LEABHRAICHEAN
(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

19. Government Grants

The charity received the following government grants during the year:

Creative Scotland - £206,667 (2021: £207,000) was received as part of one of Creative Scotland's Regularly Funded Organisations (RFO). The income is for the charity's core activities.

Creative Scotland - during 2022 £4,875 (2021: £nil) was received towards the costs associated with the Gaelic Writers Mentoring Programme (Ar Guthan).

Bord na Gaidhlig - the charity is one of Bord na Gaidhlig's key delivery agents and is responsible for literature and related activities. £180,770 (2021: £192,370) was received towards these costs.

Bord na Gaidhlig – during 2022 £1,800 (2021: £7,200) was received towards website development; £500 (2021: £2,000) towards the costs associated with holding a writing competition and £1,600 (2021: £nil) towards the costs of a concert for the Skerries, Trawlings and Tides Project.

20. Lease Commitments

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

	2022 £	2021 £
Lease commitments falling due within 1 year	3,676	3,534
Between 2-5 years	10,321	8,242
	<u>13,997</u>	<u>11,776</u>

21. Reconciliation of net income to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the year (as per the Statement of Financial Activities)	28,544	29,506
Adjustments for:		
Depreciation & amortisation charges	4,223	3,090
Decrease/ (increase) in debtors	2,468	(1,900)
(Decrease)/ increase in creditors	(954)	8,020
Decrease/ (increase) in Stock	2,984	(2,608)
Net cash provided by operating activities	<u>37,265</u>	<u>36,108</u>

22. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	193,472	163,691
Total cash and cash equivalents	<u>193,472</u>	<u>163,691</u>