

**COMPANY NO: SC166766**

**CHARITY NO: SC025026**

**COMHAIRLE NAN LEABHRAICHEAN**  
**(A company limited by guarantee)**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**



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

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

	<b>PAGE</b>
Reference and Administrative information	3
Report of the Trustees	4-18
Independent Auditor's Report	19-22
Statement of Financial Activities	23
Balance Sheet	24
Statement of Cash Flows	25
Notes to the Financial Statements	26-37

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

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NAME:</b>	Comhairle nan Leabhraichean
<b>REGISTERED OFFICE AND</b>	32 Mansfield Street
<b>OPERATIONAL ADDRESS:</b>	Glasgow
	G11 5QP
<b>CHARITY NUMBER:</b>	SC025026
<b>COMPANY NUMBER:</b>	SC166766
<b>TRUSTEES:</b>	Ishbel Murray (Chair) Morna Butcher (resigned 9 July 2022) Shona Henderson Rona MacDonald Julie MacFadyen (appointed 28 June 2022) Catriona MacIsaac Margaret MacLeod Nicolson (resigned 30 June 2022) Iain MacKenzie Peigi MacVicar Marion Sinclair (ex officio)
<b>SECRETARY:</b>	Alison Lang
<b>MANAGER:</b>	Alison Lang
<b>INDEPENDENT EXAMINERS:</b>	Wylie & Bisset (Audit) Limited 168 Bath Street Glasgow G2 4TP
<b>BANKERS:</b>	Bank of Scotland 258/262 Dumbarton Road Glasgow G11 6TU
<b>SOLICITORS:</b>	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 2023**

The trustees are pleased to present their annual directors' report and financial statements of the charity for the year ending 31 March 2023.

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**

Looking back over this past year we can feel assured that the work of the Gaelic Books Council continues to make strides forward in developing exciting new projects as well as maintaining the staple elements of our activity which our partners and the wider Gaelic community look to us to provide. I have personally gained a greater understanding of the important role that our organisation has at the heart of the cultural life of the Gaelic Arts. None of this would be possible of course without the support of our funders and we are grateful to Creative Scotland and Bòrd na Gàidhlig for this.

Two examples highlighting the importance of the support we receive are the development of Feuch Ficsen, a new imprint for accessible novels in collaboration with Acair, from which we hope to see the first titles published in the coming year, and another new project to enable commissions and publications from various writers and publishers to increase the range of original children's books. Both initiatives were made possible as a result of the Creative Scotland recovery fund that we were awarded.

Our board continues to see changes, with the departure of Morna Butcher and Margaret MacLeod this year and the arrival of our new board member Julie MacFadyen. We know that Julie will make an excellent contribution to the board, particularly with respect to her wide knowledge and experience in the area of human resources. Our thanks go to Morna and Margaret for the many years of dedicated service they gave to the board.

There have also been significant changes in our members of staff, firstly with the departure of Joe Sanders who was so effective in his role as Sales and Marketing Officer and we are so very grateful to him for all that he did to advance this important area of the Gaelic Books Council's work. We have been very fortunate in securing Thomasin Collins as his replacement and it is already clear that she has the vision and expertise to maintain and progress further all the good work that has been done in Sales and Marketing. Additional funding from Bòrd na Gàidhlig has also given us the opportunity to expand our team to include a new Education Co-ordinator who will have a key role in enabling us to liaise more closely with schools and community groups and foster a love of Gaelic literature and reading.

The sad news of the death of Aonghas MacNeacail in December 2022 was felt keenly as a profound loss to Gaelic Literature but also the departure of a great champion of the Gaelic language whose poetry had such a wide-reaching influence. It was fortunate that we had the opportunity in June 2022 to celebrate his 80th birthday and honour all his many achievements with a concert at the Queen's Hall in Edinburgh attended by a great number of friends and family.

The reach of our activity this year has extended to events held across Scotland in many different locations including Uist, Inverness, Mull, Nairn and Aberdeen. We were pleased to have participated in Scotland's Year of Stories, aided by the community fund administered by Museums Galleries Scotland and to have finally returned to 'in person' events with Linda Macleod's ever popular Leugh is Seinn le Linda sessions touring Highland Council nursery and primary schools.

The emergence of new writers and publishers is a source of great pride to us including all those nominated for and winning The Gaelic Literature Awards, the Wigtown Poetry Prize, the Saltire National Book Awards, and the Highland Book Prize. We are grateful to friends, partners and sponsors who continue to encourage and celebrate new Gaelic literature.

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

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

In looking forward we await the publication in 2023 of a new National Plan for Gaelic. News of future funding plans from Creative Scotland and Bòrd na Gàidhlig will no doubt affect the way we approach the months ahead. However, although we recognise the constraints of the current economy we are optimistic about our ability to continue to be effective, bold and imaginative in carrying out the important work that is required in promoting and supporting Gaelic Literature.

Ishbel Murray

Chairperson

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

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

**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. Sales exceeded the 2022-23 target of £81,000, with £81,375 generated through the shop and website. The income from children's reading sessions 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 also 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 in its sixth year in 2023-24) meant that the original 2018-21 business plan has continued to form the basis for the Gaelic Books Council's 2021-22, 2022-23 and 2023-24 plans. Applications to Creative Scotland for multi-year funding in subsequent financial years will be invited during the current financial year, with a deadline for initial applications in August 2023 and a timetable in place for more detailed applications in a new two-step process. Bòrd

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

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

na Gàidhlig, which awarded the Gaelic Books Council a three-year funding agreement for 2019-22, has continued to fund the charity on similar terms during 2022-23 and 2023-24, and has invited its key delivery partners to apply for funding over a five-year period from 2024-25 to 2028-29. The Gaelic Books Council will submit its bid for this funding round by the end of September 2023.

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. This has proved a more reasonable scale for continued increases, and the sales target set for 2023-24 has been set at £84,000.

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 2022-23, 12 commission applications were received, and 10 commission grants, worth £17,975 in total, were awarded. During the same period, 22 publication grant applications were received and 21 publication grants, worth £27,443 in total, were approved. These together with a £10,000 block grant for the development of two issues of STEALL magazine brought the total value of grants approved to £55,418. The annual budget designated for grants to publishers was £95,000, meaning that only 58% of the budget was allocated. The underspend on grants (both those awarded in year and those from previous years being completed in 2022-23) was noted by Bòrd na Gàidhlig following end-of-year reports, and the Gaelic Books Council has decided to reallocate a proportion of this underspent budget to boost the sum available for the development of children's books under a separate project.

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.

##### **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). In 2022, the Gaelic Books Council partnered with Cove Park to offer a residency and mentorship opportunity to a writer aged between 18 and 25, which proved tremendously successful and resulted in the writer, Mairi A MacLeod, being invited to participate in the prestigious Saari residency at the Kone Foundation in Finland. The Cove Park residency will be offered again in 2023 and will become a regular fixture in our creative programme. 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, and 2023 saw the script developed by a previous bursary recipient, *Stornoway, Quebec* by Calum L. MacLeod, brought to the stage in a touring production by Theatre Gu Leòr.

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

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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 was instead applied to a range of other initiatives to support writers, including mentorship and tailored editorial training, and the remainder is to be spent in 2023-24 to support the creation of an additional place for a Gaelic children's author on the Bookscovey programme at Moat Brae children's literature centre.

The Gaelic Literature Awards (Na Duaisean Litreachais) were held for the third time in September 2022. As in the previous years, submissions were invited from publishers of books in four categories – fiction, non-fiction, poetry, and books for children or young people – as well as from writers of unpublished manuscripts for adults and for children. The Gaelic Books Council is 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.

2022 was the first year in which it was possible to hold an "in person" event for the Gaelic Literature Awards, due to restrictions on indoor gatherings during the Covid 19 pandemic, so after two years of "virtual" events it was a pleasure to host writers, publishers and friends of the charity at the prize ceremony in Cottiers Theatre, Glasgow. Prizes were awarded to Angus Peter Campbell and Luath Press for *Constabal Murdo 2: Murdo ann am Marseille* (Highland Society of London prize for the best fiction book), to Donald Meek and CLÀR for *Eadar Ceòl is Coròna: Bàrdachd is Òrain* (Derick Thomson prize for the best poetry book), to Richard A.V. Cox and Clann Tuirc for *Ainmean Tuineachaidh Leòdhais: Settlement Names of Lewis* (Donald Meek Award for the best non-fiction book), and to Garmoran Publishing and Johan Smith for her translation of *Dubh Às*, by Sylvia Hehir (best book for children or young people). Prizes were also awarded for unpublished manuscripts – to Robbie A. MacLeod for *Am Measg Luaithrean Beò* (adults) and to June C. Graham for *An Cat Coigreach* (children). As in previous years, Acair generously agreed to work with the winner of the best unpublished manuscript for children or young people to develop the manuscript further.

#### **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, developed by Roddy Maclean and 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 now allows the Gaelic Books Council to offer these courses either online or in person, and in 2022-23 specially tailored sessions and editorial advice were made available to writers through the Ar Guthan project.

During the academic year 2022-23, two students on Stirling University's MLitt Publishing course have been able to take advantage of Gaelic Books Council bursaries, and the charity is grateful to the University of Stirling for allowing us to negotiate for a second opportunity on this occasion, in addition to the single bursary usually offered. Enabling Gaelic-speaking students to study on this prestigious course and pursue a career in Gaelic publishing is an important way of building skills in the sector.

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

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **Education / Love Literature**

The Gaelic Books Council remains committed to helping young people and families discover and enjoy Gaelic literature. With Covid restrictions lifted, Linda Macleod was once again able to deliver her Leugh is Seinn le Linda (Read and Sing with Linda) sessions safely in person, including a tour of Highland Council primary and nursery schools. A total of 102 Leugh is Seinn Le Linda sessions were held during the financial year 2022-23 – in the bookshop, in schools and community venues and in pre-recorded and live online performances.

The reading club for students undertaking the Gaelic immersion course at the University of Glasgow ran for a third year, now meeting in person in the bookshop, with 20 sessions taking place between September 2022 and March 2023, and featuring 10 guest appearances by writers whose books were under discussion. This was the third year of a three-year arrangement with the University of Glasgow, and it is hoped that this agreement will be renewed in 2023-24 if funding is available.

#### **Sales and Marketing**

The target for book sales through the shop and website for 2022-23 was £81,000. 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 2022-23, at £81,375, was slightly above target, but close enough to reassure us that our targets are realistic, so no adjustment is being made to the target of £84,000 for 2023-24. The website continues to be developed to improve the online customer experience, including features allowing pre-orders and the redemption of gift certificates, and with delivery address-related triggers to alert customers in the European Union to the new VAT and customs charges for which they may be liable because of Brexit. Fortunately, we have not noticed a reduction in sales to EU-based customers as a result of this, and nor does it seem that domestic or international customers are deterred by the increased cost of postage, although the frequent rises in postage rates means that we will eventually have to pass these costs on to our customers by raising our prices accordingly.

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 2023, our email newsletter had 2,265 subscribed contacts, and followers had increased by 2% on Twitter, 8% on Facebook and 12% on Instagram over the year.

It was possible to deliver "in person" author events and book launches in 2022-23, some of which were also made available online, either livestreamed or as edited videos afterwards. These included two of the events staged as part of Scotland's Year of Stories, for which the Gaelic Books Council was fortunate to receive funding from the community fund administered by Museums Galleries Scotland, allowing us to hold four events in different parts of Scotland focusing on poetry, children's books, the legacy of St Columba, and the songs and stories of Uist, and we were pleased to be able to collaborate with Ceòlas and with the Scottish Poetry Library on these Year of Stories events.

Other events that achieved significant engagement with readers and audiences included the Celtic Connections concert to launch *Gun Sireadh, Gun Iarraidh: The Tolmie Collection* (Acair) and a joint event with Publishing Scotland to launch *Doras Gun Chlàimhean* (Acair) at the Royal National Mòd in Perth. It was also possible to hold pop-up sales at the Royal National Mòd, at local mòds and festivals, and at school open days and parents' evenings. This type of selling had stopped completely during the pandemic, but being able to attend such events again provides a significant opportunity to drive sales and bring books to where our customers are.

#### **Collaborations with other Gaelic organisations**

A significant collaboration between the Gaelic Books Council and Acair moved to a new phase in 2022-23, as both organisations continue to develop an imprint for accessible fiction. Feuch Ficsean (formerly known as Ficsean Furasta) began with a research grant from Bòrd na Gàidhlig in 2019-20 to canvas readers' views on fiction, preferred genres and reading habits, and led to a call for submissions and an initial round of four commissions. The Creative Scotland Recovery Fund has allowed us to allocate approximately £36,000 to the rollout of this project, including Acair's

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

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

appointment of an editorial co-ordinator, the development of a brand and website, and the completion of the first four manuscripts, as well as initial commissions for a second round of titles. Feuch Ficsen aims to create easy-to-read novellas that will engage native speakers and learners alike and will broaden the range of fiction available in an underserved genre, and our hope is that future funding arrangements will allow this to become an established part of our creative programme.

The Gaelic Books Council has continued to work with An Comunn Gàidhealach to promote the work of the crowned bards – Roddy Gorman from October 2021 and Peter Mackay from October 2022 – through a series of events at the Royal National Mòd and elsewhere, in their role as ambassadors for Gaelic literature in particular and for Gaelic culture more generally. Plans are under way for events involving the next writer who will be crowned Bàrd a' Chomuinn in October 2023.

For a fourth year, the Gaelic Books Council partnered with Glasgow Life to run the Litir gu Glaschu (Letter to Glasgow) writing competition, and for a third year we partnered with Ceòl is Craic to support a collaboration between a writer and a composer as part of the Sradagan na Sràide project. The charity also continued its long-running support for the Wigtown Gaelic Poetry Prize, which was won in 2022 by Martin MacIntyre.

As noted above, the Year of Stories events allowed us to collaborate with Ceòlas and the Scottish Poetry Library, and we also supported a number of literary festivals to enable them to include Gaelic writers in their programmes. These included the Nairn Book and Arts Festival, Aye Write and Wee Write, WayWORD and the Byres Road Book Festival.

To celebrate the 80<sup>th</sup> birthday of acclaimed Gaelic poet Aonghas “Dubh” MacNeacail, the Gaelic Books Council engaged music promoter David Heavenor to mount a special concert at the Queen's Hall in Edinburgh in June 2022. Sgeirean, Sguabadh, Seòlan-mara (Skerries, Trawlings, Tides) brought together many of the poets, musicians and other artists with whom Aonghas collaborated during his long career, and we were grateful to Bòrd na Gàidhlig, Urras Brosnachaidh na Gàidhlig, Creative Scotland and the Dr David Summers Charitable Trust for their financial contributions to an event on a scale that would have been beyond our usual budget. Aonghas's death in December 2022 was a great loss to the Gaelic community, and we remember him for his ground-breaking writing and for his lifelong advocacy for Gaelic language, arts and literature.

**Achievements and Performance**

The three-year funding agreement with Bòrd na Gàidhlig (originally for 2019-22 and since extended for two further years to 31 March 2024) 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. As a publicly funded body, Bòrd na Gàidhlig expects its key delivery organisations to comply with standards such as the Scottish Government's Fair Work framework, and to have appropriate policies for equality, diversity and inclusion, and for environmental sustainability. The Gaelic Books Council consistently strives to provide best value in its use of public funding, 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 2023**

<b>Bòrd na Gàidhlig contractual conditions</b>	<b>Target</b>	<b>Actual</b>
Reading Strategy: year 1 (2020-21) baseline figures, subsequent years 5% increase	5% increase	on-going work to refine metrics and report figures to BnG
Marketing events to support writers and/or publishers	20 writers/publishers	25 individual writers (published by 12 different publishers) appeared at events
Income from sale of books	£81,000	£81,375
Publication/commission grants to support 24 new publications	24 new titles	10 commission grants 21 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, PSS and Cove Park schemes 9 participants in editing courses

The following books were published in 2022-23 with commission and/or publication grant support from the Gaelic Books Council.

**Children's Books**

*Luran agus a' Mhaighdeann-mhara* – Michael J. MacNeil, ed. Dr Shamus MacDhòmhnaill (Bradan Press)

*Cath gun Chrich* – Raghnaid Sandilands, illus. Gary Dewar (Dreathan-Donn)

*Donaidh Dathach* – Gwen Bowie (Spòrs)

*Na Bongles: Seasag is Niseag* – Oscar van Heek, trans. Gillebride Mac'IlleMhaoil (Sainted Media)

*Na Stocan agus Na Stùcan* – Julia Donaldson, trans. Morag Stiùbhart (Acair)

*Bioran* [reprint] – Julia Donaldson, trans. Morag Stiùbhart (Acair)

*Tè Bheag a' Ghruffalo* [reprint] – Julia Donaldson, trans. Tormod Caimbeul (Acair)

*Dùn Èideann, a colouring book* – Rab McPhee (Lexus Ltd)

*Nollaig Ghrumpa* – Ceitidh Hutton, illus. S. A. NicGhilleBhrathie (Dealán-Dè)

*An Gille, am Famh, an Sionnach 's an t-Each: An Sgeulachd Bheò-Dheilbhte* – Charlie Mackesy, trans. Johan Nic a' Ghobhainn (Luath Press)

**Graphic novels**

*Asterix agus na Sasannaich* [reprint] – R. Goscinny & A. Uderzo, trans. Raghnaid Sandilands (Dalen Ltd)

*Dorsan* – Aonghas MacLeòid (Bradan Press)

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

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

**Fiction**

*Crann-Fige* – Donnchadh MacGillÌosa (Acair)

*Tàcharan Mhealbhaigh* – Ruairidh MacIlleathain (CLÀR)

*Fir an Diùraidh* – Alistair Paul (Luath Press)

*Breab, Breab, Breab* [reprint] – Iain D. Urchardan (Acair)

*An Tiortach Beag agus Sgeulachdan Eile* [reprint] – Mòrag Anna NicNèill (Acair)

**Poetry**

*Polaris* – Marcas Mac an Tuairneir (Leamington Books)

*Lorg Eile / Final Call: New and Selected Poems in English, Irish and Scottish Gaelic with Intertonguings* – Roddy Gorman (Francis Boutle Publishers)

*Bàrdachd Uilleam Iain Caimbeul / Poems of Willie John Campbell* [reprint] – Uilleam Iain Caimbeul (Acair)

*Turas* – Iain D. Urchardan (Acair)

**Non-fiction**

*Compelled by Memory: The Lewis Land Monuments, 1994-2018* – Duncan MacMillan, Joni Buchanan, Tom Normand & Lindsay Blair (Sansom & Company)

*The Eliza Ross Collection* – ed. Colm O'Baoill, Morag MacLeod, Peter Cooke & Christine Martin (Taigh na Teud)

*Cha Till Mise* – Ruairidh G. MacIlleathain (Acair)

*Doras gun Chlàimhean* – ed. Catriona Mhoireach (Acair)

*Bhatarsaigh agus na Raiders* – Lisa Storey & Aonghas MacLeòid (Clò Phabaigh)

*Haar: The New Hebridean Kitchen* – Murdo Alex Macritchie (Acair)

*Gun Sireadh, Gun Iarraidh: The Tolmie Collection* – ed. Kenna Chaimbeul & Ainsley Hamill (Acair)

*Atlas Dhealbhan* [reprint] – Steve Evans, trans. Morag Stiùbhart (Acair)

One further book, *Seinn Còmhla Rinn!* – a selection of songs from Leugh is Seinn le Linda – was published by Comhairle nan Leabhraichean itself, funded from the “Love Literature” education budget rather than from the grants budget.

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.

Credit is due to the staff of the Gaelic Books Council for their professional and enthusiastic efforts to consistently deliver a successful creative programme and consumer services of the highest quality. The Chair and Trustees of the Board also deserve thanks for their willingness to give of their time to support and promote the work of the charity, particularly the members of the Grants Sub-Committee for their additional work on behalf of the organisation.

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

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

**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 initially awarded for a period of three years from 2018-21, and this award has been extended for a further three years to the end of March 2024. At the time of agreeing this report, the Gaelic Books Council has registered its intention to apply and is preparing for the initial stage of the new application process for multi-year funding.
- **Bòrd na Gàidhlig** – The Gaelic Books Council is one of Bòrd na Gàidhlig's key delivery agents. The initial three-year funding agreement for 2019-22 was extended for a further two years to the end of March 2024, and an application for a five-year funding period from 2024-25 to 2028-29 will be submitted by the end of September 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 was repurposed in 2022-23 and 2023-24 for other writer development initiatives, as detailed above.

In 2022-23, the Gaelic Books Council was fortunate enough to secure a grant of £76,771 from the Creative Scotland Recovery Fund for Arts Organisations, the majority of which has been allocated to two projects – the development of children's books, and the roll-out of the Feuch Ficsean imprint in collaboration with Acair, to create a series of accessible novellas. See also "Plans for Future Periods" below.

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, has been extended for two further years, and discussions will take place in the current year about possible contractual arrangements after 31 March 2024.

The sales figures for 2022-23 (£81,375 against a target of £81,000) were in line with targets, and revenue has also been generated in other ways, such as the provision of Leugh is Seinn le Linda children's reading sessions in schools and community settings.

The results for the year are set out in the Statement of Financial Activities on page 23. The charity made a surplus of £56,159 for the year and had funds carried forward at 31 March 2023 of £278,874. 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, and it has not been necessary to draw on the reserves during the past financial year.

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

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **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:

Ishbel Murray (Chair)

Morna Butcher (resigned 9 July 2022)

Shona Henderson

Rona MacDonald

Julie MacFadyen (appointed 28 June 2022)

Catriona MacIsaac

Margaret MacLeod Nicolson (resigned 30 June 2022)

Iain MacKenzie

Peigi MacVicar

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.

#### **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, and a register of members' interests is held and updated as necessary.

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

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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 began in 2022-23 to create a mentorship and residency opportunity for a young writer, and this will become a fixture of the creative programme in future years. The Gaelic Books Council also continues to work in partnership with Playwrights' Studio Scotland and funds a Gaelic Playwriting 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 continues to fund 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, and will appoint a new part-time member of staff on a one-year contract during 2023-24. During 2022-23 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 (until June 2022)     |
| • Thomasin Collins  | Sales and Marketing Officer (from September 2022) |
| • John N. MacDonald | Sales and Finance Officer                         |

#### **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 2023, the Board approved a 5% pay increase for most staff, and a higher percentage increase of 6% for the least well-paid, to take effect from 1 April 2023. 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 review will be conducted in 2023-24 with a view to renewing hardware and software as necessary.

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

A new VOIP telephone system was installed in February 2023, on a lease-to-buy basis to be paid over five years.

The Gaelic Books Council has an interest-bearing deposit account, which held £50,177 on 31 March 2023.

#### **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.

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

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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 £265,586. 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 £166,765, 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 charity's risk register identifies risks in four categories – financial, operational, reputational and relating to the publishing industry. 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

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 charity is able to secure multi-year funding arrangements with both Bòrd na Gàidhlig and Creative Scotland on terms similar to the current extended funding cycles, this will offer a further degree of stability beyond March 2024.
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.

**Plans for Future Periods**

Having secured a three-year funding agreement with Bòrd na Gàidhlig for 2019-22, and single-year funding agreements since then, 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 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 demonstrate a 5%

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

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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. An ambition for future years, funding permitting, is to conduct fresh research once the results of the 2022 census are available, to provide a more detailed insight into people's literacy levels and reading habits. 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. Using part of the Creative Scotland Recovery Fund grant of £76,771 received in 2022-23, the Ficsean Furasta project, now renamed Feuch Ficsean, is being rolled out in partnership with Acair. The first two manuscripts have been completed, with two more due for delivery, and plans are progressing for Acair to appoint an editorial co-ordinator and develop the brand and website for the imprint. A further call for pitches/submissions will be issued in 2023-24, and we aspire to make this project an on-going strand of the creative programme in future years.

The remainder of the Recovery Fund, together with an underspend from the grants budget in 2022-23, will be applied to the development of children's books, and the Gaelic Books Council is liaising with a number of writers, illustrators and publishers on ideas for new books, with a particular focus on increasing the range of titles available for 8-to-12-year-olds and teenagers.

Priority genres are reviewed annually by the Grants Sub-Committee and listed clearly on the Gaelic Books Council website. The priority genres for 2023-24 are:

- a) prose and fiction in book and/or audiobook and/or ebook format
- b) books for teenagers
- c) original Gaelic books for children

The charity will maintain existing co-operative working relationships with a 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.

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 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, is now in its third and, under the terms of the contract, final year in 2023-24. This contract is worth £7,200 per annum to the Gaelic Books Council, and discussions will take place between the two parties on options for new contracts beyond the end of March 2024.

Regular income from the Leugh is Seinn le Linda children's reading and singing sessions is expected to continue in future years, as demand from schools and community groups remains high, and this is a valuable source of income.

With the charity now in an extended fifth year of what was originally a three-year regular funding agreement with Bòrd na Gàidhlig, and in the sixth year of a similarly extended agreement with Creative Scotland, it is important for the Gaelic Books Council to secure multi-year funding. The timetable for

## COMHAIRLE NAN LEABHRAICHEAN

(A company limited by guarantee)

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Creative Scotland's application process has been announced, with a deadline in August 2023 for initial notes of interest and the first step of a two-step process to follow. The Gaelic Books Council intends to present an application that demonstrates the charity's ability to deliver a creative programme that fulfils Creative Scotland's assessment criteria and makes Gaelic literature of the highest quality available to all. We will also apply to Bòrd na Gàidhlig for funding from 2024-25 to 2028-29 on the basis of a creative and educational programme that achieves the aims of the new National Plan for Gaelic that is due to be adopted in 2023. We believe that the work of the Gaelic Books Council serves the objectives of both funding bodies, and that we will therefore be able to transition smoothly to new multi-year funding arrangements.

#### 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 financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

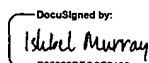
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charity auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared 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:  
  
E05928DECCE7482...

Name: Ishbel Murray

Date: 27<sup>th</sup> September 2023

## **COMHAIRLE NAN LEABHRAICHEAN**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMHAIRLE NAN LEABHRAICHEAN FOR THE YEAR ENDED 31 MARCH 2023**

#### **Opinion**

We have audited the financial statements of Comhairle nan Leabhraichean (the 'charitable company') for the year ended 31 March 2023 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 2023, 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 2023**

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 page 18, 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 2023**

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 2023

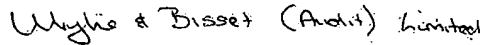
We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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/auditorsresponsibilities>. 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.

DocuSigned by:  
  
A76FAEF21C0C4C5...

**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: 27<sup>th</sup> September 2023

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

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2023**  
(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
<b>Income and endowments from:</b>							
Donations and legacies	4	417,319	77,171	494,490	395,139	6,975	402,114
Charitable activities	5	92,840	-	92,840	102,588	1,800	104,388
<b>Total Income</b>		<b>510,159</b>	<b>77,171</b>	<b>587,330</b>	<b>497,727</b>	<b>8,775</b>	<b>506,502</b>
<b>Expenditure on:</b>							
Raising funds							
Raising donations & legacies	6	4,894	-	4,894	4,809	-	4,809
Charitable activities	8	500,940	25,337	526,277	471,399	1,750	473,149
<b>Total Expenditure</b>		<b>505,834</b>	<b>25,337</b>	<b>531,171</b>	<b>476,208</b>	<b>1,750</b>	<b>477,958</b>
<b>Net income</b>		<b>4,325</b>	<b>51,834</b>	<b>56,159</b>	<b>21,519</b>	<b>7,025</b>	<b>28,544</b>
Transfers between funds		-	-	-	1,800	(1,800)	-
<b>Net movement in funds</b>		<b>4,325</b>	<b>51,834</b>	<b>56,159</b>	<b>23,319</b>	<b>5,225</b>	<b>28,544</b>
<b>Funds reconciliation</b>							
Total funds brought forward	17	216,240	6,475	222,715	192,921	1,250	194,171
<b>Total funds carried forward</b>	<b>17</b>	<b>220,565</b>	<b>58,309</b>	<b>278,874</b>	<b>216,240</b>	<b>6,475</b>	<b>222,715</b>

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

All income and expenditure derive from continuing activities.

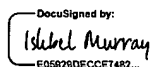
**COMHAIRLE NAN LEABHRAICHEAN**  
**(A company limited by guarantee)**

**BALANCE SHEET AS AT 31 MARCH 2023**

	Note	Total Funds 2023 £	Total Funds 2022 £
<b>Fixed assets:</b>			
Intangible assets	11	8,572	11,021
Tangible assets	12	9,880	12,562
<b>Total Fixed assets</b>		<u>18,452</u>	<u>23,583</u>
<b>Current assets:</b>			
Stock	13	23,950	20,203
Debtors	14	8,763	4,459
Cash at bank and in hand	22	277,768	193,472
<b>Total Current assets</b>		<u>310,481</u>	<u>218,134</u>
<b>Liabilities:</b>			
Creditors falling due within one year	15	<u>(50,059)</u>	<u>(19,002)</u>
<b>Net Current assets</b>		<u>260,422</u>	<u>199,132</u>
<b>Net assets</b>		<u>278,874</u>	<u>222,715</u>
<b>The funds of the charity:</b>			
Restricted income funds	17	58,309	6,475
Unrestricted funds	17	220,565	216,240
<b>Total charity funds</b>		<u>278,874</u>	<u>222,715</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:  
  
 E056720DECCE7482...

Name: Ishbel Murray  
 Date: 27<sup>th</sup> September 2023

Company No: SC166766

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

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDING 31 MARCH 2023**

	Note	2023 £	2022 £
<b><i>Cash flows from operating activities:</i></b>			
<b>Net cash provided by operating activities</b>	<b>21</b>	84,296	37,265
<b><i>Cash flows from investing activities:</i></b>			
Purchase of property, plant and equipment		-	(3,198)
Purchase of intangible assets		-	(4,286)
<b>Net cash (used in) investing activities</b>		-	(7,484)
<b>Change in cash and cash equivalents in the year</b>		84,296	29,781
Cash and cash equivalents brought forward	<b>22</b>	193,472	163,691
<b>Cash and cash equivalents carried forward</b>	<b>22</b>	<u>277,768</u>	<u>193,472</u>

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

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**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 2023**

**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 2023**

**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:

	<b>Basis</b>
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 2023**

**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;

<u>Estimate</u>	<u>Basis of estimation</u>
Depreciation and amortisation of fixed and intangible assets	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 2023**

**3. Related party transactions and trustees' expenses and remuneration**

No Trustees received any remuneration during the year (2022: nil). No expenses (2022: £106) were reimbursed to Trustees in year. There were Trustee expenses waived in the year of £90 (2022: £51).

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 (2022: nil).

**4. Income from donations and legacies**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations	3,297	2,970
Creative Scotland	283,438	211,542
Bòrd na Gàidhlig	197,809	185,666
Memberships	60	60
Other Grants	7,086	1,876
Donations in Kind	2,800	-
	<b>494,490</b>	<b>402,114</b>

**5. Income from charitable activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Sale of books	81,375	72,620
Reading sessions	4,142	11,025
Training	7,323	20,743
	<b>92,840</b>	<b>104,388</b>

**6. Analysis of expenditure on raising donations and legacies**

	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>
	<b>Direct</b>	<b>Support</b>	<b>Total</b>	<b>Direct</b>	<b>Support</b>	<b>Total</b>
	<b>Costs</b>	<b>Costs</b>		<b>Costs</b>	<b>Costs</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff Costs	-	4,894	4,894	-	4,809	4,809
	-	4,894	4,894	-	4,809	4,809

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

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**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:

<b>Cost type</b>	<b>2023 Total allocated £</b>	<b>2023 Governance related £</b>	<b>2023 Other support costs £</b>	<b>Basis of apportionment</b>
Staff costs	195,770	4,894	190,876	Staff time
Premises Costs	50,709	-	50,709	Usage
Telephone/website	4,032	-	4,032	Usage
Printing, postage & stationery	36,351	-	36,352	Usage
Miscellaneous	5,328	-	5,328	Usage
Travelling Expenses	3,824	-	3,824	Usage
Depreciation	5,131	-	5,130	Usage
Professional fees/Courses	8,368	-	8,368	Usage
<b>Total</b>	<b>309,513</b>	<b>4,894</b>	<b>304,619</b>	

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

**Governance costs:**

	<b>2023 £</b>	<b>2022 £</b>
Independent Examiners' remuneration	-	1,944
Consultancy	-	2,981
Auditors' Remuneration	6,594	5,994
Governance	-	13
Support costs (see above)	4,894	4,809
	<b>11,488</b>	<b>15,741</b>

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

	<b>2023 Support Costs £</b>	<b>2023 Governance Costs £</b>	<b>2023 Total £</b>
Raising Funds	4,894	-	4,894
Literature and Publishing	268,774	10,339	279,113
Sale of Books	30,951	1,149	32,100
	<b>304,619</b>	<b>11,488</b>	<b>316,107</b>

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

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

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

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

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

	<b>2023 Sale of Books £</b>	<b>2023 Literature and Publishing £</b>	<b>2023 Total £</b>
Education Projects, Mentoring Schemes, & Awards	-	76,056	76,056
Grants and Communications	-	64,303	64,303
Gaelic Literature Awards	-	21,135	21,135
Translation/Editorial Services	-	408	408
Marketing & Merchandise	7,900	-	7,900
Books & CD's	46,228	-	46,228
Research & digital developments	-	-	-
Bad Debt Write Off	-	35	35
Opening Stock	20,203	-	20,203
Closing Stock	(21,204)	-	(21,204)
Governance costs (note 7)	1,149	10,339	11,488
Support costs (note 7)	30,951	268,774	299,725
	<u>85,227</u>	<u>441,050</u>	<u>526,277</u>

	<b>2022 Sale of Books £</b>	<b>2022 Literature and Publishing £</b>	<b>2022 Total £</b>
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>

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

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and wages	165,594	160,985
Social security costs	12,053	12,113
Pension Contributions	18,123	18,586
Total staff costs	<u>195,770</u>	<u>191,684</u>

Key management personnel remuneration	<u>112,088</u>	<u>108,307</u>
---------------------------------------	----------------	----------------

1 employee had employee benefits in excess of £60,000 (2022: None).

	<b>2023 No.</b>	<b>2022 No.</b>
Average number of employees, based on headcount:		
Charity Staff	<u>5</u>	<u>5</u>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation and amortisation	5,131	4,223
Auditor's Fee	6,594	5,994
Accountancy Fee	-	1,944
Operating Lease Rental	<u>2,979</u>	<u>3,534</u>

**11. Intangible Assets**

	<b>Website Development</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>		
At 1 April 2022	12,246	12,246
Additions	-	-
Disposals	-	-
At 31 March 2023	<u>12,246</u>	<u>12,246</u>
<b>Amortisation</b>		
At 1 April 2022	1,225	1,225
Charge for the year	2,449	2,449
Eliminated on disposals	-	-
At 31 March 2023	<u>3,674</u>	<u>3,674</u>
<b>Net book value</b>		
At 31 March 2023	<u>8,572</u>	<u>8,572</u>
At 31 March 2022	<u>11,021</u>	<u>11,021</u>

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

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**12. Tangible Fixed Assets**

	<b>Fixtures &amp; Fittings</b>	<b>Office Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>			
At 1 April 2022	81,607	12,450	94,057
Additions	-	-	-
Disposals	-	-	-
At 31 March 2023	<u>81,607</u>	<u>12,450</u>	<u>94,057</u>
<b>Depreciation</b>			
At 1 April 2022	75,807	5,688	81,495
Charge for the year	1,160	1,522	2,682
Depreciation on disposals	-	-	-
At 31 March 2023	<u>76,967</u>	<u>7,210</u>	<u>84,177</u>
<b>Net book value</b>			
At 31 March 2023	<u>4,640</u>	<u>5,240</u>	<u>9,880</u>
At 31 March 2022	<u>5,800</u>	<u>6,762</u>	<u>12,562</u>

**13. Stock**

	<b>2023 £</b>	<b>2022 £</b>
Goods for Sale	<u>23,950</u>	<u>20,203</u>

**14. Debtors**

	<b>2023 £</b>	<b>2022 £</b>
Trade debtors	4,573	2,882
Other debtors	4,190	1,577
	<u>8,763</u>	<u>4,459</u>

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

	<b>2023 £</b>	<b>2022 £</b>
Trade creditors	12,570	4,713
Deferred income (note 16)	20,000	-
Taxation and social security	4,175	4,213
Other creditors	13,314	10,076
	<u>50,059</u>	<u>19,002</u>

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

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**16. Deferred Income**

	2023 £	2022 £
Balance as at 1 April 2022	-	10,760
Amount released to income	-	(10,760)
Deferred in the year	20,000	-
Balance as at 31 March 2023	<u>20,000</u>	<u>-</u>

**17. Analysis of charitable funds**

2023 Analysis of Fund movements	2022 Balance b/fwd £	Income £	Expenditure £	Transfers £	2023 Fund c/fwd £
<b>Unrestricted funds</b>					
Fixed Assets	23,583	-	5,131	-	18,452
Grants payable	71,487	-	71,487	35,348	35,348
<b>Total designated funds</b>	95,070	-	76,618	35,348	53,800
General funds	121,170	510,159	429,216	(35,348)	166,765
<b>Total unrestricted funds</b>	216,240	510,159	505,834	-	220,565
<b>Restricted funds</b>					
Bord na Gaidhlig (D)	1,600	400	2,000	-	-
Creative Scotland (Ar Guthan)	4,875	-	2,946	-	1,929
Creative Scotland (Recovery Fund)	-	76,771	20,391	-	56,380
<b>Total restricted funds</b>	6,475	77,171	25,337	-	58,309
<b>TOTAL FUNDS</b>	<u>222,715</u>	<u>587,330</u>	<u>531,171</u>	<u>-</u>	<u>278,874</u>

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

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

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**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 (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.

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

Creative Scotland (Recovery Fund) - Funds towards the cost to provide support for organisations recovering from the COVID-19 pandemic.

**18. Net assets over funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2023 Total £</b>
Tangible fixed assets	18,452	-	18,452
Stock	23,950	-	23,950
Debtors	8,763	-	8,763
Cash at bank and in hand	219,459	58,309	277,768
Creditors	(50,059)	-	(50,059)
	<u>220,565</u>	<u>58,309</u>	<u>278,874</u>

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2022 Total £</b>
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>

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

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**19. Government Grants**

The charity received the following government grants during the year:

Creative Scotland - £206,667 (2022: £206,667) 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 - £76,771 (2022: £nil) was received as part of the Recovery Fund aimed at supporting organisations recovering from the COVID-19 pandemic.

Bord na Gaidhlig - the charity is one of Bord na Gaidhlig's key delivery agents and is responsible for literature and related activities. £188,500 (2022: £180,770) was received towards these costs.

Bord na Gaidhlig – £400 (2022: £1,600) was received towards 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:

	2023 £	2022 £
Lease commitments falling due within 1 year	6,841	3,676
Between 2-5 years	24,533	10,321
	<u>31,374</u>	<u>13,997</u>

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

	2023 £	2022 £
Net income for the year (as per the Statement of Financial Activities)	56,159	28,544
Adjustments for:		
Depreciation & amortisation charges	5,131	4,223
(Increase)/decrease in debtors	(4,304)	2,468
Increase/(decrease) in creditors	31,057	(954)
(Increase)/decrease in stock	(3,747)	2,984
Net cash provided by operating activities	<u>84,296</u>	<u>37,265</u>

**22. Analysis of cash and cash equivalents**

	2023 £	2022 £
Cash in hand	277,768	193,472
Total cash and cash equivalents	<u>277,768</u>	<u>193,472</u>