

**CHARITY NO: SC025026**

**COMPANY NO: SC166766**

**COMHAIRLE NAN LEABHRAICHEAN**  
**(A company limited by guarantee)**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**



**COMHAIRLE NAN LEABHRAICHEAN**  
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**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

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**COMHAIRLE NAN LEABHRAICHEAN**  
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**LEGAL AND ADMINISTRATIVE INFORMATION**

**Charity Name:** Comhairle nan Leabhraichean

**Registered Office and  
Operational Address:** 32 Mansfield Street  
Glasgow  
G11 5QP

**Charity Registration Number:** SC025026

**Company Registration Number:** SC166766

**Trustees:** Catriona Murray (Chair)  
Ian Smith (Resigned 31.03.2021)  
Donald Cameron  
Margaret MacLeod Nicolson  
Morna Butcher  
Shona Henderson (Appointed 30.06.2021)  
Marion Sinclair (ex officio)  
Iain MacKenzie  
Donna M MacIver (Resigned 30.09.2021)  
Catriona MacIassac

**Secretary:** Alison Lang

**Manager:** Alison Lang

**Independent Examiners:** Wylie & Bisset LLP  
Chartered Accountants  
168 Bath Street  
Glasgow  
G2 4TP

**Bankers:** Bank of Scotland  
258/262 Dumbarton Road  
Glasgow  
G11 6TU

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

**COMHAIRLE NAN LEABHRAICHEAN**  
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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

The trustees are pleased to present their annual directors' report and financial statements of the charity for the year ending 31 March 2021.

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

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

**Chair's Report**

In a year of extraordinary circumstances and uncertainty caused by the Coronavirus pandemic, and its adverse impact on the Scottish publishing sector in general, I am pleased to report that the Gaelic Books Council has continued to maintain its priority aim of supporting Gaelic writers and publishers. The Annual Report gives a detailed review of the year's business.

I would like to highlight the work done by the staff in maintaining this position against the odds. They did this by adopting different working practices, by making use of digital technology to engage with writers, publishers and audiences and by targeting and promoting online book sales. I and my Board colleagues are hugely grateful to them all for their dedication to the organisation and its output throughout this challenging time. We would also like to thank our funders, Bòrd na Gàidhlig and Creative Scotland, for their continued and valued support this year and, going forward, for their additional funding to 2022, which is greatly appreciated.

In spite of the challenges caused by the pandemic we have seen innovations in the past year too. The shift from 'in person' to virtual events and the increase in subscribers to our YouTube Channel has meant that we have reached larger audiences with our events. This digital element is likely to remain a feature of future 'in person' events as it increases our reach to diverse audiences. The online awards ceremony for our inaugural Gaelic Literature Awards (Na Duaisean Litreachais) in September 2020 had viewers in attendance at home and overseas and our Young Reading Ambassador, Linda MacLeod, engaged with more children than ever before in her online Leugh is Seinn reading and singing sessions. This is encouraging for the future and, whilst nothing beats the atmosphere of being in the room with an author or performer, the circumstance of the pandemic has shown us a way of seeking out new partnerships and creative conversations with writers, publishers, audiences and organisations.

Throughout the year, reading has been a refuge for many people and this would seem to be reflected in our increased online book sales. Following a dip in sales in previous years our revised new sales target for 2020-21 has not only been reached but exceeded. Reader demand and a strong marketing strategy has contributed to this encouraging growth in sales which we hope will continue via our new website and our newly refurbished shop in Glasgow.

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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

**Chair's Report (continued)**

Now open to the public again, following the lifting of restrictions in May 2021, the shop is a welcoming place in Partick for Gaelic book buyers and browsers – and the staff, as ever, are more than willing to help with queries on all things related to Gaelic books and publishing.

There were changes in board membership this year with the departure of two trustees: Donna Mairi MacIver resigned in September 2020 due to work commitments and Ian Smith retired in March 2021 after five years as a diligent trustee. My thanks to them both for their input and support for the staff and the work of the Gaelic Books Council.

This is my last year as Chair having served for four years; one more year, due to the pandemic, than was intended. It has been a privilege to have been Chair of an organisation for which I have the greatest respect and affection and I hope that I've made a positive contribution to its governance and standing during my tenure.

Later this year we will celebrate the centenary of Derick Thomson, the first Chair of the Gaelic Books Council, appointed in 1968. As a former student of the esteemed Professor Thomson I am relieved to say that I believe the Council to be in a stable position at the year end of 2020-21 in spite of the upheaval in the publishing sector caused by COVID-19. Uncertainties regarding future funding models from Creative Scotland and Bòrd na Gàidhlig remain and the pandemic is not over yet. However, I am confident that, given continued support from our funders, the Gaelic Books Council, along with our valued writers, publishers and readers, will continue to inspire and promote the best of Gaelic writing and publishing in Scotland and beyond.

My very best wishes to the board trustees and to the staff. Cha phàigh taing sibh!

Catriona Murray

Chairperson

**Our Purpose and Vision**

The purposes of the charity are:

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

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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

**Our Purpose and Vision (continued)**

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 and through online and outreach sales. Following disappointing sales figures in 2019-20, targets were revised for 2020-21 and subsequent years, and despite the bookshop being closed to the public for several months due to the COVID-19 restrictions, the charity was nevertheless able to exceed its target of £75,000 in 2020-21 thanks to strong online sales.

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 has managed the utility finances of An Lèanag, the Gaelic development hub in Glasgow, on behalf of Bòrd na Gàidhlig, and from 2021 will act as a distributor for Bòrd na Gàidhlig 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.

The three-year business plan for 2018-21 was drawn up to align with Creative Scotland's three-year regular funding cycle. Following a review of its funding structures, Creative Scotland informed all current RFOs (Regularly Funded Organisations) in September 2019 that it would be extending its funding for a fourth year, to the end of March 2022. At the time of writing this report, it is understood that Creative Scotland will once again extend its funding into a fifth year, 2022-23, after which a new funding cycle will begin.

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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

**Our Business Goals (continued)**

The Gaelic Books Council revised its business plan in 2019-20 to include the fourth year of the extended RFO cycle and set more achievable sales targets for 2020-21 (£75,000) and 2021-22 (£78,000), following lower than expected turnover in previous financial years. The business plan was refreshed again in March 2021 ahead of the extended fourth year of the Creative Scotland funding cycle, confirming these revised sales targets.

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 2020-21, 26 commission applications were received, and 24 commission grants, worth £53,325 in total, were awarded. During the same period, 29 publication grant applications were received and 27 publication grants, worth £42,428 in total, were approved, bringing the total value of grants approved to £95,753. The annual budget originally designated for these awards to publishers was £90,000, but by the final quarter of the year it was clear that there would be underspends in other budget lines – notably for travel, accommodation and hospitality costs associated with “in person” events – and that up to £7,000 could be vired to the grants budget.

The charity's Special Fiction Fund allows the Grants Sub-Committee to award a higher proportion of publication costs for up to two new fiction titles per publisher per year. In 2020-21, two publishers were awarded higher-value grants from this fund for the publication of three new fiction titles.

Luath Press has continued to develop new fiction under its tender agreement with the Gaelic Books Council for the development of its Gaelic imprint, Ficsean Luath, with several new titles due for publication in 2021.

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**Writer Awards**

The Gaelic Books Council works in partnership with our funders and other national agencies to deliver a programme of annual literary awards. The charity works in collaboration with Scottish Book Trust and offers 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). The What's Your Story? programme for young writers and illustrators that was previously offered as part of this collaboration has now ended due to changes in Scottish Book Trust's funding, and the Gaelic Books Council will be developing a new scheme to support younger writers from 2021. An annual award for a Gaelic playwright has been established in collaboration with Playwrights' Studio Scotland. Collaboration with other agencies gives the recipients of the Gaelic awards access to tailored peer/mentor support, other generic training, and performance and networking opportunities. The charity has been a sponsor of the Gaelic poetry competition at the Wigtown Book Festival for thirteen years now and will continue to support this national competition in the future.

The first Gaelic Literature Awards (Na Duaisean Litreachais) were held in September 2020. These awards have evolved from the Donald Meek Award, which for ten years was the Gaelic Books Council's most prestigious literary event, and they incorporate the Donald Meek Award as a prize for the best non-fiction title of the year. The new awards invite submissions of published books in four categories – fiction, non-fiction, poetry and books for children or young people – as well as unpublished manuscripts for adults and for children. The Gaelic Books Council was grateful to the Highland Society of London for sponsoring the prize for the best fiction book in 2020, and to the family of Derick Thomson, the first Chair of the Gaelic Books Council, for allowing us to dedicate the prize for the best poetry book to his memory. Following the success of the online awards event in September 2020, we were delighted that the Highland Society of London pledged to support the prize for the best fiction book again in 2021, and that the Scottish Poetry Library has agreed to support the Derick Thomson memorial prize in 2021, the second year of the Gaelic Literature Awards and the centenary of Thomson's birth. Acair Books generously agreed to help develop the best children's manuscript, and has been working with Shelagh Campbell to prepare her winning story, *Ailig agus an Dalek Gàidhlig*, for publication in 2021-22.

The prize ceremony for the Gaelic Literature Awards could not be held at Cottier's Theatre in Glasgow as planned in September 2020, due to COVID-19 restrictions on indoor gatherings, and was instead pre-recorded and streamed "as live" online, with contributions from guest presenters and with prizes awarded to Alistair Paul for *Linne Dhomhain* (best unpublished manuscript for adults), to Shelagh Campbell for *Ailig agus an Dalek Gàidhlig* (best unpublished manuscript for children), to Marie C. NicAmhlaigh for *Mo Ghraoidh agus an Losgann Mòr* (Acair) (best book for children or young people), to Coinneach MacLeòid for *Cluaintean Uaine* (Acair) (Derick Thomson prize for the best poetry book), to Mòrag Anna NicNèill for *An Tìortach Beag agus Sgeulachdan Eile* (Acair) (Highland Society of London prize for the best fiction book), and jointly to Donald Meek for *Seòl Mo Bheatha* and to Wilson McLeod and Michael Newton for *An Ubhal As Àirde* (Francis Boutle) (Donald Meek Award for the best non-fiction book).



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**Investment in the Creative Industries**

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

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

**Education / Love Literature**

The Gaelic Books Council remains committed to helping young people and families discover and enjoy Gaelic literature. Like many other organisations, the charity turned to technology to reach out to people during the pandemic. Unable to hold her Leugh is Seinn sessions in the bookshop or at schools or festivals, our Young Reading Ambassador Linda MacLeod took her songs and stories first to YouTube, from March to August 2020, and then to the e-Sgoil online learning platform from September 2020 to March 2021, as well as providing pre-recorded and live online sessions for individual schools and community groups by request. The audience numbers for these sessions were astonishing, with hundreds of YouTube views each week during the first lockdown. On the resumption of classroom teaching, the e-Sgoil sessions were rebranded from Leugh is Seinn (read and sing) to Leugh is Cluich (read and play) so that despite not being allowed to sing the children were still able to engage with stories through rhymes and actions.

A total of 38 Leugh is Seinn le Linda sessions were broadcast on YouTube between March and July 2020, attracting 3,087 views combined. A further 35 sessions – which were viewed over 4,400 times – were provided through Facebook Live, Vscene, GLOW and other platforms during the financial year. 664 children from 44 nursery to P4 classes took part in the in-school live sessions which were delivered as part of The National Offer in collaboration with e-Sgoil, between September and December 2020. The Gaelic Books Council will continue to provide content for pre-school and primary school audiences on the e-Sgoil platform in 2021-22, and will respond to requests for bespoke sessions, which provide additional income for the charity.

A new reading club was set up for students undertaking the Gaelic immersion course at the University of Glasgow, with 20 online sessions offered between September 2020 and March 2021, featuring 10 guest appearances by writers whose books were under discussion. The Gaelic Books Council has contracted with the University of Glasgow to provide the reading club again in 2021-22 and 2022-23, and hopes to hold the sessions in the bookshop when it is once again safe to do so.

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**Education / Love Literature**

The popularity of online reading events over the past year is encouraging, but the charity is aware that there may be people who are unable to access digital platforms. Going forward, the hope is that it will become possible to hold “in person” events again before the end of 2021-22, but it is also likely that online and digital engagement will remain an important way to reach reading communities.

Three competitions were mounted during the year: the Letter to Glasgow writing competition, in partnership with Glasgow Life; a children’s art competition to illustrate stories from the Bible, following the donation of new Gaelic translations of the New Testament to all 90 schools offering Gaelic-medium education – a gift made possible by a grant from Urras Brosnachaidh na Gàidhlig (the Gaelic Language Promotion Trust); and the Calum Cille 1500 writing competition, funded by Bòrd na Gàidhlig, offering prizes to adults, secondary school pupils and primary school pupils for the best work inspired by the life and legacy of St Columba. Through such competitions, the charity aims not only to engage people of all ages with reading existing Gaelic literature but to encourage the creation of new work, whether as a stepping stone to a professional writing career or simply for pleasure.

**Sales and Marketing**

After the disappointing sales figures of recent years, the board agreed in 2019-20 to set more achievable targets for 2020-21 (£75,000) and subsequent years (£78,000 for 2021-22 and £81,000 for 2022-23). The closure of the bookshop from March to June 2020 due to the Scottish Government’s COVID-19 measures did not bode well for meeting even the revised target, but online sales were strong from May 2020 onwards, and the shop was able to re-open to the public in June 2020. Footfall in the shop was inevitably lower than in previous years during the summer and autumn of 2020, and during the second Government-mandated closure of non-essential retail outlets, from December 2020 to April 2021, online sales once again sustained the charity’s sales effort. In the end, the target was exceeded, with £83,500 in book sales recorded for the year to 31 March 2021. Outreach sales, such as pop-up book stalls at festivals or school events, could not take place at all during the year, but substantial orders placed by local authorities on behalf of schools and public libraries helped to make up for lost opportunities and contributed significantly to the sales target being met.

Well-focused marketing communications have been instrumental in achieving these sales, and the number of subscribers to the newsletter had reached 1,315 by the end of March 2021, a rise of 141% over the year. Followers on social media also increased by 35% on Facebook, 11% on Twitter, 140% on YouTube and 136% on Instagram during the same period. Having an attractive and easy-to-use website will be essential in maintaining a strong online presence, and the Gaelic Books Council was fortunate to secure an additional £9,000 towards the cost of a new website from Bòrd na Gàidhlig’s COVID support fund. The new site will launch in 2021.

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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

**Sales and Marketing (continued)**

Disruption to supply chains and retail opportunities during periods of lockdown provided challenges for many publishing houses, including Gaelic publishers. The Gaelic Books Council hosted launch events for new Luath Press titles, and produced promotional videos for children's books from Acair, in an effort to reach potential customers and boost sales, particularly in the run-up to Christmas 2020. More promotional videos for children's titles from Acair, Belle Media, Bradan Press and other publishers have also been created for use on the new website.

Precautions to avoid the spread of COVID-19 led to many literary and arts events organisations making changes to the format and/or timetable for their events, including Crossways, the Edinburgh International Book Festival and the Royal National Mòd. One such was Aye Write, which rescheduled its festival, normally held in March, to May 2021, with the result that no Gaelic events were staged under the Aye Write banner during the financial year 2020-21. Nevertheless, the Gaelic Books Council was closely involved during the year in planning for Aye Write and Wee Write 2021, with author events for children and adults and two writing workshops being offered online in May 2021.

The charity collaborated with the Nairn Book and Arts Festival, Ceòlas, An Comunn Gàidhealach and the StAnza International Poetry Festival to facilitate author appearances at virtual book festivals and other online events, and commissioned a number of writers to produce poetry videos to compensate for the sudden cancellation of "in person" opportunities for freelance work at the beginning of the first lockdown.

**Collaborations with other Gaelic organisations**

The Gaelic Books Council and Acair Books secured £5,000 from Bòrd na Gàidhlig in 2019-20 for Ficsean Furasta (Accessible Fiction), a research project to inform the development of a new imprint by Acair Books for easy-to-read fiction. Following the focus groups facilitated by researcher Euan Dickson in early 2020 with three groups of readers – native speakers in Stornoway, learners in Glasgow and young people online – it had been hoped that the next stage of the project, involving workshops with authors, would be completed in 2020-21, but the COVID restrictions and staffing issues at Acair prevented this. However, a freelance administrator has now been appointed to solicit pitches and identify potential authors, and this work is due to be completed in September 2021, after which the first two titles in the new imprint can be commissioned. The Gaelic Books Council, as lead applicant in the partnership with Acair, received an initial payment of £4,000 from Bòrd na Gàidhlig in July 2019, and will receive the final £1,000 on completion of the project.

The Gaelic Books Council has continued to work with An Comunn Gàidhealach to promote the work of Sandaidh NicDhòmhnaill Jones, who was crowned the official bard of An Comunn Gàidhealach at the Royal National Mòd in October 2019, through a series of online events and conversations with other writers. Her tenure as bard will continue until October 2021, when a new bard will be appointed. The usual prize-giving event on Literature Day in Mòd week did not take place in 2020, and a decision on the resumption of this event in 2021 is yet to be made.

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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

**Collaborations with other Gaelic organisations (continued)**

For a second year, the Gaelic Books Council partnered with Glasgow Life to run the Letter to Glasgow writing competition, with the theme for 2020 being the changes to the city under lockdown. The Gaelic Books Council also partnered with Ceòl is Craic to support Peter Mackay's commission to work with Man of the Minch on the lyrics of new songs, and has committed to supporting another writer in 2021-22 during the second year of this "Urban Songbook" initiative.

**Achievements and Performance**

In previous years, the Gaelic Books Council received financial support from Bòrd na Gàidhlig on an annual basis, but in 2018 Bòrd na Gàidhlig undertook to fund certain key Gaelic organisations on a three-year basis, similar to Creative Scotland's regular funding cycle, and 2020-21 was the second year of the Gaelic Books Council's three-year funding agreement with Bòrd na Gàidhlig. The 2019-22 funding agreement sets out a number of criteria by which the Gaelic Books Council's performance, efficiency and contribution to the aims of the National Plan for Gaelic can be measured, and reports are sent to Bòrd na Gàidhlig twice a year on progress towards these targets. In spite of the continued difficult economic climate and standstill funding, and the unforeseeable impact of the COVID-19 pandemic, the charity has continued to meet the majority of the performance targets set by Bòrd na Gàidhlig. Performance against the target of an annual 5% increase in the number of people reading in Gaelic is difficult to assess, and the metrics originally set out in the Reading Strategy drafted in 2020 may need to be adjusted as more reliable data and measurement criteria are identified.

The Gaelic Books Council consistently strives to provide best value, and the information set out in the table below shows the extent to which the charity has met or exceeded agreed targets.

<b>BnG Contractual Conditions</b>	<b>Target</b>	<b>Actual</b>
Reading Strategy: year 1 baseline figures, subsequent years 5% increase	5% increase	work is on-going to refine metrics
Marketing events to support writers and/or publishers	20 writers/publishers	19 individual writers & 19 promotional videos for children's books
Income from sale of books	£75,000	£83,500
Publication/commission grants to support 24 new publications	24 new titles	24 commission grants 27 publication grants
Donald Meek Award (now superseded by the Gaelic Literature Awards)	3 prizes awarded	6 prizes awarded
Training for Gaelic writers and editors	6 writers	4 writers on SBT and PSS schemes 19 participants in editing courses

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### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

#### **Achievements and Performance**

The following books were published in 2020-21 with publication or commission grant support from the Gaelic Books Council:

##### **Children's books**

*Anna Ruadh*, L. M. Montgomery, tr. Mòrag Anna NicNèill (Bradan Press)  
*Asterix agus Crùn Cheusair*, René Goscinny, tr. Raghnaid Sandilands (Dalen Ltd)  
*Bana-phrionnsa a' Phoca Phàipeir*, Robert Munsch, tr. Mòrag Anna NicNèill (Bradan Press)  
*Biorachan Beag agus Biorachan Mòr*, ed. Emily McEwan-Fujita (Bradan Press)  
*Brèagha – Cearc Ghaisgeil na Gàidhealtachd*, Jeanette McCarthy, tr. Mòrag Stiùbhart (Jeanette McCarthy)  
*Easy Learning Gaelic, Ages 5-7* (HarperCollins)  
*Easy Learning Gaelic, Ages 7-11* (HarperCollins)  
*Mo Ghranaidh agus an Losgann Mòr*, Marie C. NicAmhlaigh & Robin Bans (Acair Ltd)  
*Òran mo Sheanar*, Catriona Lexy Chaimbeul (Acair Ltd)  
*Tintin: Sgeul-Rùin an Aon-adharcaich*, Hergé, tr. Ruairidh MacIlleathain (Dalen Ltd)  
*Tintin: Ulaidh Ragaim Ruaidh*, Hergé, tr. Ruairidh MacIlleathain (Dalen Ltd)

##### **Poetry**

*Leanabachd a' Cho-Ghleusaiche*, Crisdean MacIlleBhàin (CLÀR)  
*100 Dàn as Fheàrr Leinn/100 Favourite 'Gaelic Poems*, ed. Pàdraig MacAoidh & Jo NicDhòmhnaill (Luath Press)  
*Fo Bhlàth*, Niall O'Gallagher (CLÀR)

##### **Fiction**

*An Gille, am Famh, an Sionnach 's an t-Each*, Charlie Mackesy, tr. Johan Nic a' Ghobhainn (Luath Press)  
*Deirdre agus an Rìgh*, Jason Bond (Arcos Publishers)  
*Fon Choill*, Calum L. MacLeòid (CLÀR)  
*Hiort*, Iain F. MacLeòid (CLÀR)

##### **Non-fiction**

*Eachdraidh le Càirdeas is Cridhe: Ainmean-àite Ceann a Tuath Leòdhais*, ed. Comunn Eachdraidh Nis & Dr Rachel Barrowman (Acair Ltd)

##### **Studies**

*Gaelic in Scotland: Policies, Movements, Ideologies*, Wilson McLeod (Edinburgh University Press)  
*Iain mac Mhurchaidh: The Life and Work of John MacRae, Kintail and North Carolina*, ed. Màiri Sine Chaimbeul (Scottish Gaelic Texts Society)

##### **Periodicals**

*STEALL 06* (CLÀR)

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

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

**Financial Review**

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

- **Creative Scotland** – The Gaelic Books Council is one of Creative Scotland's Regularly Funded Organisations. RFO funding was awarded for a period of three years from 2018-21, and in September 2019 this award was extended for a further year to the end of March 2022. At the time of writing this report, it has been announced that Creative Scotland will extend its funding into a fifth year, 2022-23, after which a new funding cycle will begin.
- **Bòrd na Gàidhlig** – The Gaelic Books Council is one of Bòrd na Gàidhlig's key delivery agents. Having previously offered annual funding, Bòrd na Gàidhlig has moved to a three-year funding cycle, and 2020-21 was the second year of a funding agreement that will run until the end of March 2022.

In addition to its main funding agreement, the Gaelic Books Council also received funding from Bòrd na Gàidhlig's collaboration fund to support the Ficsean Furasta project in partnership with Acair Books, as outlined above, and this work is due to be completed in 2021-22. In response to the COVID-19 outbreak, Bòrd na Gàidhlig created a COVID support fund in the summer of 2020, and the Gaelic Books Council was fortunate enough to secure £2,400 towards the cost of laptops to enable staff to work from home, and £9,000 towards the development of a new website. 80% of the website funding was due on inception, and the remaining 20% is receivable upon completion, expected in autumn 2021; income of £7,200 has therefore been recognised within the 2021 accounts. Additional Bòrd na Gàidhlig funding of £2,500 was granted to support the Calum Cille 1500 writing competition in February 2021. 80% of the funding was due on inception, and the remaining 20% was received upon completion in July 2021; income of £2,000 has therefore been recognised in the 2021 accounts.

## **COMHAIRLE NAN LEABHRAICHEAN**

**(A company limited by guarantee)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

#### **Financial Review (continued)**

At the start of the 2018-21 business plan period, the board had set the Gaelic Books Council's sales target for 2020-21 at £90,000, but by the end of 2019-20 it had become clear that this was not a realistic target and revisions were made to the business plan accordingly, with lower targets being set for 2020-21 (£75,000), 2021-22 (£78,000) and 2022-23 (£81,000). It had been feared that the closure of non-essential retail outlets and the disruption caused by other COVID-19 restrictions would make achieving even the £75,000 target difficult, but in fact it was exceeded, thanks largely to online sales and to several large orders from schools and libraries. It should be borne in mind, however, that a larger proportion of sales being online means that more has also been spent on postage and packaging, with implications for the charity's budget and environmental impact.

A number of funds were set up in response to the COVID-19 situation by the UK and Scottish governments and by other bodies. However, as the Gaelic Books Council was able to continue delivering the majority of its creative programme as planned, and without having to furlough any staff, it was not necessary to apply for additional funding other than from the Bòrd na Gàidhlig COVID support fund, as outlined above. No part of the Gaelic Books Council's programme had to be cancelled entirely, and the charity was able to fulfil the commitments it had agreed with both Bòrd na Gàidhlig and Creative Scotland. The support of both these major funders continues to be essential in helping the charity to deliver an important and varied programme of creative projects.

The results for the year are set out in the Statement of Financial Activities on page 21. The charity made a surplus of £29,506 for the year and had funds carried forward at 31 March 2021 of £194,171. Costs such as postage and utilities continue to increase, and every effort is made to operate as efficiently as possible so as to deliver our creative programme and improve our marketing to drive up book sales. The charity still maintains a healthy cash and reserves position. Fortunately, it has not had to draw on its reserves during the business disruption caused by COVID-19.

#### **The Council and its Members**

The directors of the charitable company Comhairle nan Leabhraichean (The Gaelic Books Council) are its Trustees for the purpose of charity law. Trustees are invited to apply for the position through national advertisement and are selected by the Chair and Director on the grounds of their ability to advise staff on how best to progress the work of the charity. Trustees are appointed for three years in the first instance, but may serve for a further two years if that is mutually agreed.

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

Catriona Murray (Chair)

Donald Cameron

Margaret MacLeod Nicolson

Morna Butcher

Shona Henderson (Appointed 30 June 2021)

Iain MacKenzie

Catriona MacIsaac

Marion Sinclair (ex officio)

Donna Màiri MacIver (Resigned 30 September 2020)

Ian Smith (resigned 31 March 2021)

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

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

**Trustee Induction and training**

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

**Organisation**

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

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

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

Trustees are unpaid but may receive travel and subsistence expenses incurred by them in connection with their attendance at board/committee meetings. Any connection between a trustee or member of staff with a publisher, author or arts organisation must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. The Chair, Catriona Murray, has regularly notified the Board that she was editing a volume of poetry by Murchadh MacPhàrlain for publication by Acair, a regular recipient of the charity's publication and commission grants, and that she had been awarded a Gaelic Books Council commission grant through Acair for this work prior to her appointment as Chair in 2017. Her work on this volume was completed in March 2021, when the final instalment of the commission grant was paid to Acair.

The Gaelic Books Council works in collaboration with a range of national arts and Gaelic organisations. Our collaborations with Scottish Book Trust include the annual Gaelic New Writers Awards, to identify and support new Gaelic writers, the Las/Ignite Fellowship for established writers, the First Minister's Reading Challenge, and our involvement in Book Week Scotland. The charity works in partnership with Playwrights' Studio Scotland and funds an annual Gaelic Playwrighting Award to stimulate interest in Gaelic drama writing. The charity maintains regular communication with the Scottish Poetry Library to support initiatives such as National Poetry Day, and to plan events such as the Derick Thomson centenary celebrations that will take place in 2021-22. The charity also funds the Gaelic poetry prize at the annual Wigtown Book Festival. Collaborations with Gaelic agencies include liaison with BBC ALBA and MG ALBA on Gaelic broadcasting content and literature, and collaboration with An Comunn Gàidhealach on literary prizes and events at the Royal National Mòd.



**COMHAIRLE NAN LEABHRAICHEAN**  
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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

**Staffing Structure**

The Gaelic Books Council employs five full-time members of staff. During 2020-21 the following staff members were employed

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

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

**Pay Policy**

No standing Audit or Remuneration Committee is in place, but a Remuneration Sub-Committee may be convened to review staff pay in circumstances where more detailed or confidential consideration is required than can be given at a meeting of the full Board. In March 2021, on the recommendation of the Remuneration Sub-Committee, the Board approved a 1% inflationary uplift in staff pay, to take effect from 1 April 2021. 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 £6,744. Work has been undertaken in April 2021 to refurbish the shop, including the purchase of new bookcases and furniture. The charity also invested in developing the charity's website which has been capitalised in the 2021 accounts. The Gaelic Books Council has an interest-bearing deposit account, which held £50,077 on 31 March 2021.

**Reserves policy**

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

The Board has adopted a formal reserve policy:

- To provide six months charitable running costs with a target date of 10 years. At current levels of expenditure this would equate to £231,441. 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 £116,624 which is below the targeted level.

**Managing Risks**

The charity has a risk management strategy which involves:

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

**COMHAIRLE NAN LEABHRAICHEAN**  
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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

**Managing Risks (continued)**

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

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

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

1. Raising the profile of the organisation significantly, providing services of the highest quality, achieving/exceeding contractual targets set by Bòrd na Gàidhlig, realising running cost efficiencies that can be directed to frontline services, actively sourcing funding for new projects, and partnership working with other arts agencies should reassure key funders of the GBC's reliability and ability to deliver. If the future funding arrangements of both Bòrd na Gàidhlig and Creative Scotland allow for multi-year agreements similar to the current three-year cycles, this will offer a further degree of stability beyond March 2022.
2. Increase in outreach sales activities, online sales offers, increasing footfall into the bookshop (when permitted given the on-going COVID-19 situation) 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.
5. Systems in place to allow staff to work from home, capacity to deliver services online as necessary, and suitable precautions in place to protect staff and customers in the workplace.

**Plans for Future Periods**

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

**COMHAIRLE NAN LEABHRAICHEAN**  
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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

**Plans for Future Periods (continued)**

The Reading Strategy was drafted in 2020 and will continue to be reviewed regularly, with particular efforts being made to identify more reliable sources of data and to liaise with other organisations to implement various elements of the strategy. The Gaelic Books Council will also seek the advice and co-operation of organisations such as Scottish Book Trust, education authorities, libraries and community groups in developing information and outreach initiatives to make the Reading Strategy effective.

Increasing the range of Gaelic books available to readers will go hand in hand with the Reading Strategy. The Scotinform report identified genres and formats that readers felt were lacking, such as historical fiction and audiobooks, and the Ficsean Furasta focus groups carried out in 2020 provided further information on readers' preferences. The Ficsean Furasta project will continue during 2021 to assess proposals for easy-to-read fiction, to be published under a new imprint by Acair. Priority genres are reviewed annually by the Grants Sub-Committee and listed clearly on the Gaelic Books Council website. The priority genres for 2021-22 are:

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

For ten years, the Gaelic Books Council has supported the development by Giglets Education of an online library of Gaelic e-books that have been made available to schools through various networks, and during 2020-21 also through the Gaelic Books Council's own website. The contract with Giglets Education will terminate in June 2021 and will not be renewed, following a value-for-money review and an audience survey. Giglets titles will continue to be available on other platforms. The budget freed up by this decision will be devoted to other digital developments, such as audiobooks and e-books, and the Gaelic Books Council will work with publishers to encourage publication in these formats.

Increasing sales and widening the reach of Gaelic books nationally and internationally will continue to be a key priority for the charity, and a new website will offer an improved customer journey through the online shop, as well as reviews, information about events, and guidance for writers and publishers. The refurbishment of the shop in April 2021 will provide a welcoming and flexible space for events, when it is once again permitted to hold indoor gatherings, and bringing audiences back to the bookshop for launches and author talks will be significant in driving sales and engaging with readers.

The charity will maintain existing co-operative working relationships with a wide range of local and national literary festivals and will seek to increase Gaelic content at major literary events and to embed Gaelic in the ethos of newly established festivals and writing competitions. Na Duaisean Litreachais (The Gaelic Literature Awards) will continue to be the Gaelic Books Council's premiere literary event, providing an opportunity to celebrate contributions to Gaelic literature by individual writers, publishers and supporters of the language, and to award prizes to the best published books and unpublished manuscripts. Events to celebrate the centenary of poet and scholar Derick Thomson in 2021 and plans for Scotland's Year of Stories in 2022 will also allow the Gaelic Books Council to promote Gaelic literature, commission new work from writers, and engage with readers and with other literary organisations.

**COMHAIRLE NAN LEABHRAICHEAN**  
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**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

**Plans for Future Periods (continued)**

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.

In February 2021, the Gaelic Books Council bid for a contract, through Public Contracts Scotland, to store and distribute #cleachdi marketing materials on behalf of Bòrd na Gàidhlig, and secured the contract for 2021-22 with an opportunity to extend for a further two years. The #cleachdi initiative – “cleachd i” is Gaelic for “use it” – is a campaign to promote the use of Gaelic. The materials will be stored at and distributed from the Gaelic Books Council's premises in Glasgow, and the contract is worth £7,200 per annum, providing a valuable additional income stream for the charity.

All of the above plans are subject to change in light of the evolving public health situation caused by the COVID-19 outbreak. Every effort will be made to meet the targets set in the current business plan, with alternative modes of delivery if required, and the trustees and staff will continue to monitor the situation and take the necessary steps to ensure the safety of the charity's workforce, customers and service users. In 2021-22, and for as long as there is still a risk from COVID-19, there will be a greater emphasis on online sales, social media and online platforms as safe ways of providing access to Gaelic books and opportunities to bring authors and readers together.

With the charity now in the final year of its current three-year regular funding agreement with Bòrd na Gàidhlig and in the fourth year of an extended five-year funding agreement with Creative Scotland, discussions will be taking place during 2021-22 about the processes for applying for funding beyond March 2022 from Bòrd na Gàidhlig and beyond March 2023 from Creative Scotland. A new funding structure is planned for Creative Scotland, details of which have yet to be announced, but it is understood that 2022-23 will be seen as a transitional year between the current funding agreement and the new Creative Scotland funding cycle that will begin in April 2023. It is hoped that funding will continue to be made available to the Gaelic Books Council from both these major funders, and that the charity's success in delivering our programme and contributing to the aims of both organisations will ensure a smooth transition to the new funding cycles.

**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).

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

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

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

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

Approved by the trustees and signed on their behalf by:

DocuSigned by:  
  
A044F01CC5E0414...  
Name: Catriona Murray

Date: 29 September 2021

## **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF COMHAIRLE NAN LEABHRAICHEAN FOR THE YEAR ENDED 31 MARCH 2021**

I report on the accounts of the charity for the year ended 31 March 2021, which are set out on pages 21 to 33.

### **Respective responsibilities of trustees and examiner**

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

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

### **Basis of independent examiner's statement**

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

### **Independent examiner's statement**

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

1. which gives me reasonable cause to believe that in any material respects the requirements:
  - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:



1B7840CC896E43C...

Jenny Simpson BSc (Hons) FCA DChA

**Wylie & Bisset LLP**

Chartered Accountants

168 Bath Street

Glasgow

G2 4TP

Date: 5 October 2021

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

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2021**

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
<b>Income and endowments from:</b>							
Donations and legacies	4	390,606	11,600	402,206	394,935	-	394,935
Charitable activities	5	90,182	-	90,182	79,609	800	80,409
Investment income	6	-	-	-	2	-	2
<b>Total Income</b>		<b>480,788</b>	<b>11,600</b>	<b>492,388</b>	<b>474,546</b>	<b>800</b>	<b>475,346</b>
<b>Expenditure on:</b>							
Raising funds	7	4,612	-	4,612	4,503	-	4,503
Charitable activities	9	457,320	950	458,270	453,978	600	454,578
<b>Total Expenditure</b>		<b>461,932</b>	<b>950</b>	<b>462,882</b>	<b>458,481</b>	<b>600</b>	<b>459,081</b>
<b>Net income for the year</b>		<b>18,856</b>	<b>10,650</b>	<b>29,506</b>	<b>16,065</b>	<b>200</b>	<b>16,265</b>
Transfer between funds		9,600	(9,600)	-	-	-	-
<b>Net movement in funds</b>		<b>28,456</b>	<b>1,050</b>	<b>29,506</b>	<b>16,065</b>	<b>200</b>	<b>16,265</b>
<b>Funds reconciliation</b>							
Total funds brought forward	18	164,465	200	164,665	148,400	-	148,400
<b>Total Funds carried forward</b>	<b>18</b>	<b>192,921</b>	<b>1,250</b>	<b>194,171</b>	<b>164,465</b>	<b>200</b>	<b>164,665</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 2021**

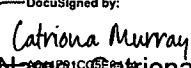
	Note	Total Funds 2021 £	Total Funds 2020 £
<b>Fixed assets:</b>			
Intangible assets	12	7,960	-
Tangible assets	13	12,362	8,708
<b>Total Fixed Assets</b>		<b>20,322</b>	<b>8,708</b>
<b>Current assets:</b>			
Stock	14	23,187	20,579
Debtors	15	6,927	5,027
Cash at bank and in hand		163,691	142,287
<b>Total Current Assets</b>		<b>193,805</b>	<b>167,893</b>
<b>Liabilities:</b>			
Creditors falling due within one year	16	(19,956)	(11,936)
<b>Net Current assets</b>		<b>173,849</b>	<b>155,957</b>
<b>Net assets</b>		<b>194,171</b>	<b>164,665</b>
<b>The funds of the charity:</b>			
Restricted funds	18	1,250	200
Unrestricted funds	18	192,921	164,465
<b>Total charity funds</b>		<b>194,171</b>	<b>164,665</b>

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

For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the trustees and signed on their behalf by:

DocuSigned by:  
  
Name: Catriona Murray

Date: 29 September 2021

**COMPANY NO: SC166766**



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

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**1. Accounting Policies**

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

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

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

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

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

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

**(b) Funds structure**

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

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

Further details of each fund are disclosed in note 18.

**(c) Income recognition**

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

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

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.

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

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**1. Accounting Policies (continued)**

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

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

**(d) Expenditure recognition**

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

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

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

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

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

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

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

**(f) Intangible assets**

Intangible assets shown on the balance sheet relates to the development of the charity's website. The website is not yet complete and therefore no amortisation has been accounted for in the accounts to 31 March 2021.

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

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

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

**COMHAIRLE NAN LEABHRAICHEAN**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**1. Accounting Policies (continued)**

**(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 10.

**(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.

**(n) Operating leases**

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

**(o) Taxation**

The company is a charitable company within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**1. Accounting Policies (continued)**

**(p) 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.

**(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 charity**

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

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

The Chair has notified the board that she has been editing a volume of poetry by Murchadh MacPhàrlain for publication by Acair Ltd, a regular recipient of the Gaelic Books Council's publication and commission grants. She was awarded a GBC commission grant through Acair for this work prior to her appointment as Chair in September 2017, and the final instalment of this grant was paid to Acair in March 2021.

No Trustees received any remuneration during the year (2020: nil). No expenses (2020: £490) were reimbursed to Trustees in year. (2020: 2). There were no Trustee expenses waived in the year (2020: nil).

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2020: nil).

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**4. Income from donations and legacies**

	2021 £	2020 £
Donations	1,190	-
Creative Scotland	207,000	207,000
Bord Na Gaidhlig	192,370	185,790
Memberships	60	50
Other Grants	1,586	2,095
	<u>402,206</u>	<u>394,935</u>

**5. Income from charitable activities**

	2021 £	2020 £
Sale of Books	83,500	69,358
Training	6,682	11,051
	<u>90,182</u>	<u>80,409</u>

**6. Investment Income**

	2021 £	2020 £
Bank interest	-	2
	<u>-</u>	<u>2</u>

**7. Expenditure on raising funds**

	2021 £	2020 £
Support costs	4,612	4,503
	<u>4,612</u>	<u>4,503</u>

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

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

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

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

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

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

<b>Governance costs:</b>	<b>2021 £</b>	<b>2020 £</b>
Independent examiners remuneration	1,788	1,824
Consultancy	2,160	-
Governance	13	-
Support costs (see above)	4,612	4,503
	<b>8,573</b>	<b>6,327</b>

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

	<b>Support costs 2021 £</b>	<b>Governance 2021 £</b>	<b>Total 2021 £</b>	<b>Support costs 2020 £</b>	<b>Governance 2020 £</b>	<b>Total 2020 £</b>
Sale of books	27,918	857	28,775	27,942	633	28,575
Literature & publishing	242,031	7,716	249,747	242,461	5,694	248,155
Raising funds	4,612	-	4,612	4,503	-	4,503
<b>Total allocated</b>	<b>274,561</b>	<b>8,573</b>	<b>283,134</b>	<b>274,906</b>	<b>6,327</b>	<b>281,233</b>

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

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

	<b>Sale of Books 2021 £</b>	<b>Literature &amp; Publishing 2021 £</b>	<b>Total 2021 £</b>	<b>Sale of Books 2020 £</b>	<b>Literature &amp; Publishing 2020 £</b>	<b>Total 2020 £</b>
Education projects, mentoring & awards	-	33,250	33,250	-	38,910	38,910
Grants & commissions	-	97,904	97,904	-	71,559	71,559
Duais Dhomhnaill Meic	-	9,763	9,763	-	12,411	12,411
Translation & editorial services	-	874	874	-	1,036	1,036
Marketing & merchandise	4,599	-	4,599	7,166	-	7,166
Research & digital development	-	3,600	3,600	-	6,942	6,942
Bad debt write off	-	299	299	-	8	8
Stock movement	29,459	-	29,459	39,816	-	39,816
Governance costs (note 8)	857	7,716	8,573	633	5,694	6,327
Support costs (note 8)	27,918	242,031	269,949	27,942	242,461	270,403
	<u>62,833</u>	<u>395,437</u>	<u>458,270</u>	<u>75,557</u>	<u>379,021</u>	<u>454,578</u>

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

	<b>2021 £</b>	<b>2020 £</b>
Salaries and wages	155,361	149,295
Social security costs	11,379	11,758
Pension costs	17,935	19,080
Total staff costs	<u>184,675</u>	<u>180,133</u>

Key Management Personnel Remuneration	<u>107,227</u>	<u>105,120</u>
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No employees had employee benefits in excess of £60,000 (2020: Nil).

	<b>2021 No.</b>	<b>2020 No.</b>
Average number of employees, based on headcount:		
Charity staff	<u>5</u>	<u>5</u>

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

This is stated after charging:

	<b>2021 £</b>	<b>2020 £</b>
Depreciation	3,091	2,178
Independent Examiners' Fees	<u>1,788</u>	<u>1,824</u>

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**12. Intangible Assets**

	<b>Website Development £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2020	-	-
Additions	7,960	7,960
Disposals	-	-
At 31 March 2021	<u>7,960</u>	<u>7,960</u>
<b>Amortisation</b>		
At 1 April 2020	-	-
Eliminated on disposals	-	-
Charge for the year	-	-
At 31 March 2021	<u>-</u>	<u>-</u>
<b>Net book value</b>		
At 31 March 2021	<u>7,960</u>	<u>7,960</u>
At 31 March 2020	<u>-</u>	<u>-</u>

**13. Tangible Fixed Assets**

	<b>Fixtures &amp; Fittings £</b>	<b>Office Equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 April 2020	78,409	5,706	84,115
Additions	-	6,744	6,744
Disposals	-	-	-
At 31 March 2021	<u>78,409</u>	<u>12,450</u>	<u>90,859</u>
<b>Depreciation</b>			
At 1 April 2020	73,523	1,884	75,407
Charge for the year	977	2,113	3,090
Eliminated on disposals	-	-	-
At 31 March 2021	<u>74,500</u>	<u>3,997</u>	<u>78,497</u>
<b>Net Book Value</b>			
At 31 March 2020	<u>4,886</u>	<u>3,822</u>	<u>8,708</u>
At 31 March 2021	<u>3,909</u>	<u>8,453</u>	<u>12,362</u>



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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**14. Stock**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Goods for sale	23,187	20,579
	<u>23,187</u>	<u>20,579</u>

**15. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	4,284	3,424
Other debtors	2,643	1,603
	<u>6,927</u>	<u>5,027</u>

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,509	2,975
Other creditors and accruals	3,653	3,598
Deferred Income (note 17)	10,760	1,400
Taxation and social security costs	4,034	3,963
	<u>19,956</u>	<u>11,936</u>

**17. Deferred income**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Balance as at 1 April 2020	1,400	6,013
Amount released to income	(1,400)	(6,013)
Deferred in the year	10,760	1,400
Balance as at 31 March 2021	<u>10,760</u>	<u>1,400</u>

Deferred income in the current year relates to 2021/22 income received in advance.

**18. Analysis of charitable funds**

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

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

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

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

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

The Trustees have created the following designated funds:

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

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

- b) The restricted funds comprise of:

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

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

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

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

- c) Transfers comprise of a fixed asset addition in the year and the movement from general funds to designated funds for grants committed in 2020/21 but not yet paid.

**19. Net assets over funds**

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

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**19. Net assets over funds (continued)**

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

**20. Government Grants**

The charity received the following government grants during the year:

Creative Scotland - £207,000 (2020: £207,000) was received as part of one of Creative Scotland's Regularly Funded Organisations (RFO). The income is for the charity's core activities.

Bord na Gaidhlig - the charity is one of Bord na Gaidhlig's key delivery agents and is responsible for literature and related activities. £192,370 (2020: £185,790) was received towards these costs.

Bord na Gaidhlig – during 2021 £7,200 (2020: £nil) was received towards website development, £2,400 (2020: £nil) towards the purchase of laptops and £2,000 (2020: £nil) towards the costs associated with holding a writing competition.

**21. Lease Commitments**

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Lease commitments falling due within 1 year	3,534	3,534
Lease commitments falling due in more than 1 year but less than 5 years	8,242	11,857
	<u>11,776</u>	<u>15,391</u>