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**Company registration number SC166766 (Scotland)**

**Charity registration number SC025026 (Scotland)**

# COMHAIRLE NAN LEABHRAICHEAN

# ANNUAL REPORT AND FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 MARCH 2026

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# COMHAIRLE NAN LEABHRAICHEAN

## LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|---|---|---|
| **Trustees** | Julie MacFadyen<br>Rona MacDonald<br>Pegi MacVicar<br>Dr Aonghas MacCoinnich<br>Dr Catriona Macrae<br>Dr Duncan Sneddon | |
| **Secretary** | Alison Lang | |
| **Country of incorporation** | United Kingdom<br>(Scotland) | SC166766 |
| **Charity registration** | Scotland | SC025026 |
| **Registered office** | 32 Mansfield Street<br>Glasgow<br>G11 5QP | |
| **Auditor** | Wbg (Audit) Limited<br>168 Bath Street<br>Glasgow<br>G2 4TP | |
| **Bankers** | Bank of Scotland<br>258/262 Dumbarton Road<br>Glasgow<br>G11 6TU | |
| **Solicitors** | Turcan Connell<br>Princess Exchange<br>1 Earl Grey Street<br>Edinburgh<br>EH3 9EE | |

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# COMHAIRLE NAN LEABHRAICHEAN

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# COMHAIRLE NAN LEABHRAICHEAN

## CHAIR'S REPORT

## *FOR THE YEAR ENDED 31 MARCH 2026*

It has been another busy and successful year at the Gaelic Books Council. This was the first year of our three-year term of secure funding from Creative Scotland. We were pleased to obtain a revised sum from Bord na Gàidhlig this year, which allowed us to pursue some of the specific plans we had made to support new authors and develop Gaelic literature.

We welcomed Kenneth Morrison to the team as the Literature and Publishing Officer in the summer of 2025, and he has been an excellent addition. The continuation of the Gaelic Officers Scheme from Bòrd na Gàidhlig allowed Annabel Harrison to continue in the Education Co-ordinator role during the year which has been extremely valuable. There has been a great deal of work done to produce a new Employee Handbook, taking new legislation into account and allowing the Gaelic Books Council to provide a safe and supportive workplace.

It is very pleasing to see the strong figures for book sales throughout the year. Leugh is Seinn le Linda continues to be successful, and we thank Linda Macleod for this. The number of applicants for Commission Grants and Publication Grants continues to be very healthy, and I would like to thank the staff and Board members on the Grants Sub-Committee who carry out the work of the grants process. It is particularly exciting to see the launch of the Feuch Ficsean series, in collaboration with Acair. This series produces accessible books, and the addition of audiobooks further increases the availability of the work.

There have been exciting developments in the publishing of Gaelic books for children. The past year has also seen the development of Rannan Chloinne – new poems for children commissioned from professional poets, including Bàrd a' Chomuinn, Anna Frater, in partnership with the Scottish Poetry Library, selected by Scotland's Makar, Peter Mackay. We are very proud of the preparatory work that has been undertaken to make Gaelic Books available for the first time for World Book Day in 2027. This is a significant moment for Gaelic publishing, and gratitude goes to the staff who have worked to make it possible.

In the year ahead we must continue to focus on supporting and developing authors who can increase the range and quality of Gaelic literature, and to encourage an increase in readership. The role of the organisation in the support and development of the Gaelic language is important for its survival, and I am optimistic that we can continue to fulfil our role. We must also work to protect the organisation from risk due to future funding decisions, and from reputational risk.

I wish to thank Marion Sinclair, who recently retired as head of Publishing Scotland, for her many years of advice and support for the Gaelic Books Council. It is also appropriate to mention the sad loss of Angus Morrison, who was manager of Acair. Angus was highly respected and contributed greatly to the development of new Gaelic literature in his role at Acair, and he will be greatly missed.

I would like to thank Shona Henderson, who completed her term on our Board during this year. Her contribution to the work of the Gaelic Books Council was greatly valued. I am happy that Fiona MacKenzie will replace Shona on the board, and she comes with considerable experience in Gaelic and in literature. The Board of Trustees has worked effectively through the year to support the Director and other staff, and to resolve some difficult challenges that we faced. I would like to offer my personal thanks to the staff for their hard work and commitment to the organisation, and to my fellow Board members. My specific thanks go to Alison Lang and John Storey for their professionalism and support.

Signed by:

Catriona Macrae

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Catriona MacRae

**Chair**

Date: 21 September 2026

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# COMHAIRLE NAN LEABHRAICHEAN

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

## *FOR THE YEAR ENDED 31 MARCH 2026*

The Trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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 (FRS 102)".

**Objectives and activities**
**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.

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**Our Key Aims**

The Gaelic Books Council has set the following key aims for the charity over the period of its five-year business plan for 2024-29:

- maintain and refine our existing activity programme, continuing to support writers and publishers through grants and development opportunities
- enhance our activity programme by introducing a small number of strategic projects to address areas requiring particular focus if the available budget allows
- increase sales figures steadily and meet targets for income from this source
- increase the number of authors and editors earning money from writing in Gaelic
- support an inclusive workplace culture, creating channels for effective participation in decision making and providing appropriate training to enhance the effectiveness of our creative programme and enable personal development
- build resilience in the Gaelic publishing sector by providing training, advice and financial support to publishing houses and individuals
- improve feedback, research and customer intelligence, to support marketing efforts and commissioning decisions
- consolidate relationships with arts organisations and embed Gaelic in the culture of new partners through events and joint projects

Our business plan describes the charity's programme of activities under three broad headings:

- **literature and publishing** – including grant support for writers and publishers
- **skills development** – investing in the future of Gaelic publishing and of the creative industries through mentorships and training
- **reaching readers** – through events, education and retail

*Public benefit*

The Trustees have paid due regard to guidance issued by the Office of the Scottish Charities Regulator in deciding what activities the charitable company should undertake.

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*Activities*

**Literature and Publishing**

**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 previously had authority to approve grant applications up to, but not exceeding, £1,000, with the Gaelic Books Council's Grants Sub-Committee making decisions regarding all other applications for commission and publication grants. During 2025-26 the threshold for staff-level decisions was increased from £1,000 to £3,000, allowing more mid-level grants to be awarded without undue delay. The Grants Sub-Committee conducts an annual review of publication priorities and decision-making procedures.

In 2025-26, 33 commission grant applications were received, and 28 commission grants, worth £34,603 in total, were awarded. During the same period, 41 publication grant applications were received and 39 publication grants, worth £45,332 in total, were approved. A block grant of £5,000 was also awarded to CLÀR to develop the next issue of STEALL magazine, and grants totalling £10,474 were awarded to two new publishers whose first Gaelic children's books are due for publication in 2026-27. Budget lines dedicated to children's literature and support for new publishers, in addition to the £85,000 for commission and publication grants, have allowed us to focus on priority genres and to provide extra help to publishers with their first Gaelic titles.

Separately from the main grants budget, we continued to support Luath Press to produce contemporary fiction titles, but it was another special fiction project that took a significant step forward in 2025-26, when the first three novellas in the Feuch Ficsean imprint were published by Acair. The Feuch Ficsean project (previously called Ficsean Furasta during its development stages) began with a research project in 2020-21 to canvas opinion on accessible fiction, and the Gaelic Books Council has spent the past five years commissioning texts and working in partnership with Acair as the editorial and brand development aspects of the project were taking shape. A call for submissions for new Feuch Ficsean texts was issued in 2025, resulting in a number of new commissions that will eventually become part of the Feuch Ficsean imprint, accompanied by dedicated web resources designed to appeal to learners and fluent speakers alike.

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**World Book Day**

Efforts began in 2025-26 to lay the groundwork for World Book Day in March 2027, when Gaelic books will be made available for the first time as part of this exciting initiative that makes books available to children for just £1 with vouchers that are distributed to schools along with activity packs that can be used in the classroom to bring the books to life. World Book Day is sponsored by National Book Tokens and the Booksellers Association, and books in Welsh and Irish have been among the discounted titles offered for a number of years, so it seems fitting that books in Scottish Gaelic should also be made available alongside other indigenous languages of the British Isles.

The Gaelic Books Council's work to plan and fund the production of four publications for World Book Day has so far involved a considerable amount of staff time through liaison with publishers and authors as well as the World Book Day team, and the efforts of other colleagues in marketing and school liaison will be brought to bear in the coming months, but the pay-off in terms of status for Gaelic and engaging young children with literature will be significant.

**The Gaelic Literature Awards**

The Gaelic Literature Awards (Na Duaisean Litreachais) were held for the sixth time in 2025, with a prize ceremony at Cottiers Theatre in Glasgow in September of that year. 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 or young people. The Gaelic Books Council is grateful to the Highland Society of London for their continuing sponsorship of the prize for the best fiction book, and to the Highlanders' Institute, which on winding up as a charity at the end of 2024-25 kindly donated £5,000 to the Gaelic Books Council, which we put towards the cost of the Gaelic Literature Awards later that year. Our thanks are also due to the family of Professor Derick Thomson, the founding Chair of An Comunn Leabhraichean (as Comhairle nan Leabhraichean was then known), for allowing us to dedicate the prize for the best poetry book 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 evolved.

In 2025, prizes were awarded to Graham Cooper and Luath Press for *Am Prionnsa* (The Highland Society of London Prize for the best fiction book), to Christopher Whyte and Francis Boutle Publications for *Athair / Father* (The Derick Thomson Prize for the best poetry book), to Petra J. Poncarová and Acair for *An Staran: Rosg Gàidhlig le Ruaraidh MacThòmais* (The Donald Meek Award for the best non-fiction book), and to Mòrag Stewart and Acair for her translation of *Na Mailghean Millteach* (best book for children or young people). Prizes for unpublished manuscripts were awarded to Tim Armstrong for *An Luingeas Dorcha air Fàire* (adult) and to Morag Ann MacNeil for *Somhairle Nach Gabhadh Comhairle* (children). A number of titles were also highly commended by the judges: *Unnad / Indigenous*, by Calum Angus MacKay (Acair) in non-fiction; *Bàrdachd a' Bhaile Mhòir: 15 Glasgow Poems*, ed. Niall O'Gallagher (Blue Diode Publishing) in poetry; and *An Cat Coigreach*, by June Graham (Bradan Press) in books for children and young people.

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### Skills Development

The Gaelic Books Council works in partnership with our funders and other national agencies to deliver a programme of mentorships, residencies and career development opportunities. The charity works in collaboration with Scottish Book Trust to offer annual awards for two new Gaelic writers (Gaelic New Writers Awards), and during the past year the 2025 awardees completed their mentorships and one will soon see her work in print. However, none of the applicants for the New Writers Awards beginning in 2026 met the desired standard, so no awards were made. The Gaelic Books Council previously partnered with Scottish Book Trust to provide a place to an established Gaelic writer on the Ignite Fellowship programme. Following a reduction in SBT's budget, this programme is no longer offered, but the Gaelic Books Council continued to support the last of the Gaelic Ignite fellows as he completed his manuscript, and also to provide smaller grants to two other mid-career writers.

Three other development initiatives that could not take place in 2024-25 due to budget constraints were successfully offered again in 2025-26: the Gaelic Playwrighting Bursary, in partnership with Playwrights' Studio Scotland; a residency at Cove Park for a young writer; and a bursary for a Gaelic-speaking student on the University of Stirling MLitt Publishing course.

Investment in the creative industries and developing the Gaelic language skills of those working in publishing, broadcasting and the arts is a long-term aim of the Gaelic Books Council. Our suite of courses on Gaelic writing and editorial skills for the creative industries, developed by Roddy Maclean and accredited by Glasgow Caledonian University, is designed to be delivered either in a classroom setting or as online modules. Dr Michel Byrne took over as course leader in 2024-25 following Roddy Maclean's retirement. Courses are offered at three levels – a one-day introductory course, a three-day advanced course, and a one-day refresher course – and in 2025-26 we delivered 2 one-day refresher courses, attended by 14 writers, editors and teachers seeking to improve their editing skills at advanced level.

### Reaching Readers

The Gaelic Books Council aims to reach readers and encourage people to explore Gaelic literature through a programme of events, outreach and marketing efforts, including our shop and website. We help young people and families discover and enjoy Gaelic literature through our flagship programme for pre-school and primary school children, Leugh is Seinn le Linda (Read and Sing with Linda), with sessions delivered in the bookshop, in school and community venues throughout Scotland, and in pre-recorded and live online performances. A total of 105 Leugh is Seinn le Linda sessions were held during the financial year 2025-26.

The reading club for students undertaking the Gaelic immersion course at the University of Glasgow ran for a sixth year, with 20 sessions taking place between September 2025 and March 2026, and featuring 10 guest appearances by writers whose books were under discussion. This arrangement with the University of Glasgow will continue in 2026-27.

Our Education Co-ordinator post, first established with funding from Bòrd na Gàidhlig's Gaelic Officers Scheme in 2023-24 and now supported through our main delivery partner funding agreement, has allowed us to bring writers into schools to engage young people in reading, creative writing, art competitions and other activities, and to bring pupils out of schools to visit book festivals. The Education Co-ordinator has also been conducting research on the range of books available for 8-12 year olds, an underserved age group for whom we are keen to commission new original Gaelic texts, and running a reading club for adults at a venue kindly provided by the University of Edinburgh centre for open learning. These efforts support and inform our Reading Strategy, and allow us to understand how the books we fund and sell are being received by the reading public.

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**Retail**

The target for book sales through the shop and website for 2025-26 was £98,000. As noted above, the target was exceeded, bringing in a total of £132,346, thanks in large part to sales of SpeakGaelic course books. After three years of strong sales, we have set a higher target of £110,000 for 2026-27, and we will keep targets under review as we progress through the 2024-29 business plan period.

The website continues to be developed to improve the online customer experience. It includes facilities for pre-orders and redemption of gift certificates, and we have set up delivery address-related triggers to alert customers in the European Union to the 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.

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 2026, our email newsletter had 4,037 subscribers (up 3.6% on the previous year). Followers have increased across all social media platforms except for X/Twitter, and after another year of dwindling X/Twitter engagement compared with increased reach through Bluesky, it was agreed that we would no longer post to X/Twitter. In this we are following many other publishing and arts organisations that have decided to retire their X/Twitter accounts, and we will continue to analyse the statistics for our other platforms – Bluesky, Instagram, Facebook and YouTube – to ensure that we are reaching our established audiences and attracting new followers.

A number of author events and book launches were delivered in 2025-26, including events at the Royal National Mòd in Fort William and during Book Week Scotland. Strong sales at the Royal National Mòd, at local mòds and fèisean (music festivals) and at open days and school events throughout Scotland contributed to the overall sales figure for the year, and provided an opportunity to reach out to new customers.

**Collaborations with other organisations**

The Gaelic Books Council has continued to work with An Comunn Gàidhealach to promote the work of the crowned bards – Meg Bateman until October 2025 and Anna Frater since then – 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.

For a seventh year, the Gaelic Books Council partnered with Glasgow Life to run the Litir gu Glaschu (Letter to Glasgow) writing competition, to which was added a new songwriting competition, Òran do Ghlaschu. The charity also continued its long-running support for the Wigtown Gaelic Poetry Prize, which was won in 2025 by Mairi Macleod, and this partnership will continue in 2026-27.

Two new partnership projects that formed part of the new programme for 2025-28 multi-year funding were completed in 2025-26. First, in partnership with Theatre Gu Leòr, the Gaelic Books Council provided funding for a workshop on adapting literature for the stage. Secondly, the Gaelic Books Council partnered with the Scottish Poetry Library to commission new poems for children, through an open call for submissions and by invitation. These poems, edited and selected by Scotland's Makar Peter Mackay, have been published on the SPL website under the title "Rannan Chloinne", and are the first steps in developing a range of resources that can be used in schools.

We welcome opportunities to partner with festivals to support Gaelic events, and in 2025-26 we funded appearances by Gaelic writers at the Byres Road Book Festival, at the Push the Boat Out and StAnza poetry festivals, at the Wee Write children's literature festival, and at a number of events programmed by Eden Court Theatre.

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*Grant making policy*

**Our funding**

The Gaelic Books Council generates income through our Glasgow bookshop, online and outreach sales, and through educational services such as grammar courses and reading sessions for pre-school and primary-age children.

Book sales in 2025-26 exceeded the £98,000 target, with £132,346 generated through the shop and website, and this strong performance, together with generous grant funding from Bòrd na Gàidhlig and Creative Scotland, allowed us to deliver a full programme of activities and to focus on the new priorities identified for the 2025-28 Creative Scotland multi-year funding cycle. Agreements in principle by Bòrd na Gàidhlig and Creative Scotland to grant multi-year funding for subsequent periods should allow us to deliver a similar level of services until the end of March 2028, but we are keenly aware of our heavy reliance on public funding and of the need to raise funds from other sources to diversify our income streams.

The Gaelic Books Council has two main funding bodies:

- **Creative Scotland** – The Gaelic Books Council was previously one of Creative Scotland's Regularly Funded Organisations, and is now supported under the new multi-year funding arrangements for 2025-28.
- **Bòrd na Gàidhlig** – The Gaelic Books Council is one of Bòrd na Gàidhlig's key delivery partners.

2025-26 was the first year of the new Creative Scotland multi-year funding cycle, and the second year of a five-year Bòrd na Gàidhlig funding arrangement. During 2025-26, the charity received £268,667 from Creative Scotland and £251,800 from Bòrd na Gàidhlig under the main delivery contract, with an additional sum from the Gaelic Officers Scheme to support the Education Co-ordinator post in the first quarter of the financial year, since when this post has been supported through the main contract.

Creative Scotland's funding will be £268,667 in each of the three years of multi-year funding, while Bòrd na Gàidhlig's grant for 2026-27 has increased to £254,300, with an indicative award of the same sum annually for the remainder of the five-year cycle.

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**Achievements and performance**

*Significant activities and achievements against objectives*

The five-year funding agreement with Bòrd na Gàidhlig (2024-29) sets out criteria by which the Gaelic Books Council's performance, efficiency and contribution to the aims of the new National Plan for Gaelic for 2023-28 are to 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.

The targets set for the Gaelic Books Council by Bòrd na Gàidhlig in 2025-26 included:

| **Bòrd na Gàidhlig target** | **Gaelic Books Council achievement** |
|---|---|
| 20 new books published with GBC support | 51 books in total (33 new books & 18 reprints) |
| Year-on-year increase in the number of Gaelic readers | Monitored through our Reading Strategy, revised annually, incorporating data on book sales |
| Maintain the number of Gaelic writers and support new writers | 21 writers, including 7 new writers, supported in 2025-26 through grant awards or special commissions (in 2024-25 the figure was 22) |
| Maintain the number of entries for the Gaelic Literature Awards | 2025: 24 books and 10 manuscripts (2024: 23 books and 17 manuscripts) |
| 16 literary events funded by GBC | 17 events held |
| Offer 2 Gaelic grammar courses | Two one-day courses were held, with 14 participants |
| Hold 50 Leugh is Seinn le Linda sessions | 105 sessions held |

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The following books were published in 2025-26 with publication and/or commission grant support from the Gaelic Books Council, or through special contracts focusing on particular genres, e.g. Ficsean Luath contemporary fiction (* in the list below), Feuch Ficsean († in the list below) and reprints of out-of-print titles (‡ in the list below).

**Children's Books**

*Ailig agus an Dalek Gàidhlig* [reprint] – Shelagh Chaimbeul (Acair)

*Am Prionnsa Beag* – Antoine de Saint-Exupery, trans. Gillebride Mac 'IlleMhaoil (Belle Media)

*An e Seo an Rathad gu Caisteal Bhrothaidh?* – Marion C. Husband, trans. Morag Anna NicNeill

*An Stàball* – Anne Ramsay (Bradan Press)

*An Tìgear a Thàinig gu Dìnneir* – Judith Kerr, trans. Gillebride Mac 'IlleMhaoil (Belle Media)

*Anesu agus na Creutairean Uisge* – Tawana Maramba (Atlas Arts)

*Asterix agus am Fiosaiche* – R. Goscinny & A. Uderzo, trans. Raghnaid Sandilands (Dalen)

*Bidh Teadaidh Ann Deiseil* – Joanne MacDonald, trans. Joyce NicDhomhnaill (Bradan Press)

*Briosgaidean Bogha-frois* – Maggie Byrd, trans. Greg MacThòmais (Maggie Byrd Books)

*Casan Cugallach* – Gwen Bowie (Spòrs)

*Cù Giobach* – Colas Gutman et Gillebrìde Mac 'IlleMhaoil (Belle Media)

*Dealbh is Facal* [reprint] – Heather Amery, trans. Iain MacDhomhnaill (Acair)

*Èiginn Ùisdein* – Mòrag Anna NicNèill (Acair)

*Kali* – Coocoora (Out of the Blueprint)

*Kip: An Cuilean-mathainn Breab-bogsaidh* – Andrew McFarlane (SQ Books)

*M' Fhaileas* – Ceitidh Hutton, illus. Sine Annia NicGhillebhraithe (Dealan-dè)

*Màiri Anna Nic Coinnich: Nighean-sgoile na Gàidhealtachd 1895* – Claire Pepper, trans. Eleanor Wood (Scottish Children of the Past Publications)

*Rèis Mhòr Craobh na Nollaig* – Naomi Jones, trans. Morag Anna NicNeill (Acair)

*Seachdain Seunta* – Cathy Mary Nic a' Mhaoilein (Acair)

*Seòras Ruadh is Barabal* [reprint] – Mòrag Anna NicNèill (Acair)

*Tintin: Tìr an Òr Dhuibh* – Herge, trans. Ruairidh MacIlleathain (Dalen)

*Tòn-iasg* – Pauline Pinson, trans. Gillebrìde Mac 'IlleMhaoil (Belle Media)

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**Fiction**

‡*Air an Oir* [reprint] – Iain Urchardan (Acair)

‡*An Aisling* [reprint] – Alison Lang (Acair)

‡*An Sgoil Dhubh* [reprint] – Iain F. MacLeòid (Acair)

‡*An Nathair le Dà Shùil Dhearg* [reprint] – Màiri E NicLeòid (Acair)

*Crann-fìge* [reprint] – Donnchadh Mac Gill Iosa (Acair)

†*Dealan-Dè* – Seonag Monk (Acair)

‡*Dìoghaltas* [reprint] – Iain F. MacLeòid (Acair)

*Draoidh Drùidhteach Oz* – L. Frank Baum, trans. Sgaire Uallas (Evertype)

†*Fho Fhasgadh Beinn Chianabhail* – Mòrag Anna NicNèill (Acair)

**Iomall* – Alasdair Paul (Luath)

‡*Mil San Tì* [reprint] – Seonag Monk (Acair)

†*Soraidh Slàn le Hallaig* – Maoilios Caimbeul (Acair)

**Poetry**

*Ceum* – Iain Urchardan (Acair)

*Cridhe Creige* [reprint] – Anna Frater (Acair)

*Dàn nam Ban* – Ceitidh Chaimbeul (Leamington Books)

*Gu Leòr* [2 reprints] – Padraig MacAoidh (Acair)

*Nàdar De* [reprint] – Padraig MacAoidh (Acair)

**Non-fiction Books**

*Ban-eileananaich Innse Gall / Women of the Hebrides* [reprint] – Joni Buchanan (Acair)

*Bho Pheairt Gu Hiort* – Iain Mac an Tailleir (CLÀR)

*A' Chiad Bhana-Leòdhasach ann an Athabasca / The First Lewiswoman in Athabasca* – Isabella MacIver Thomson (Island Books Trust)

*Comunn na Gaidhlig, 1984-2024: 40 Bliadhna aig Cridhe Leasachadh na Gaidhlig* – Ceitidh NicAonghais (Comunn na Gàidhlig)

*Gaelic Gold* [reprint] - Steaphan MacRisnidh (Lexus)

*Gaelic is Fun* [reprint] – Colm O'Baoill (Acair)

*Gun Sireadh, Gun Iarraidh – The Tolmie Collection* [reprint] – Kenna Campbell (Acair)

*Taigh Tŷ Teach* – Mairi Morrison, Mared Llywelyn & Eva O'Connor (Theatre Gu Leòr)

*Slighe Fonn na Bàrdachd* – Mairi A. Callan

*Travels in Another Country* – Coinneach Maclean (Acair)

*Travels in Another Country* [reprint] – Coinneach Maclean (Acair)

**Magazines/Periodicals**

*STEALL 10* – ed. Tòmas Mac Ailpein (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 Culture for Climate Scotland (formerly 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 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.

**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** – 2025-26 was the first year of the new multi-year funding cycle. Previously, the Gaelic Books Council was supported as one of Creative Scotland's Regularly Funded Organisations. In 2025-26 we received £268,227, and the same sum has been awarded for years 2 and 3 of the cycle.
- **Bòrd na Gàidhlig** – The Gaelic Books Council is one of Bòrd na Gàidhlig's key delivery partners. 2025-26 was the second year of a new five-year funding agreement, which will run until the end of March 2029. Funding of £251,800 was provided in 2025-26, with £254,300 awarded in 2026-27 and the same sum promised in principle until the end of the five-year cycle. Additional sums were previously provided through the Gaelic Officers Scheme to support the Education Co-ordinator post, but from the second quarter of 2025-26 this post is supported under the main deliver contract.

In 2024-25, the Gaelic Books Council's board established a Funding Sub-Committee, to look for ways to supplement the budget through donations, legacies and fundraising campaigns. A gift of £5,000 from the Highlanders' Institute as it wound down its operations at the end of 2024-25 after a hundred years serving the Highland community in Glasgow was used to part-fund the Gaelic Literature Awards in 2025. Work will be undertaken to draft an ethical fundraising policy and to identify potential sources of funding through trusts, foundations and corporate or individual donors.

The above-target sales figures for 2025-26 (£132,346 against a target of £98,000) is greatly encouraging and has given us the confidence to increase our target for 2026-27 to £110,000. We do not want to overestimate our sales potential, however, so we will continue to budget on the assumption that turnover will rise gradually over the next five years and that the modest yearly increases that we have forecast are realistic and achievable. We are also aware that the continued popularity of Leugh is Seinn le Linda sessions does not guarantee that schools or community groups will be able to afford this service as often as they would like, as all publicly funded organisations will be under similar constraints.

The results for the year are set out in the Statement of Financial Activities on page 23. The charity made a surplus of £20,398 for the year and had funds carried forward at 31 March 2026 of £266,549. 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.

*Reserves policy*

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

The Board has adopted a formal reserves policy:

- To provide six months' charitable running costs with a target date of 10 years. At current levels of expenditure this would equate to £326,072. 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 £266,549, which is below the targeted level.

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**IT and Software**

The 2023-24 audit identified errors originating in the Sage bookkeeping software that the charity had been using for a number of years. Adjustments for these errors were made during the auditing process, and on the advice of our accountants at Wbg we moved to a new web-based system, Xero. Legacy errors from the Sage data continued to complicate the 2024-25 audit, but these errors were resolved and following a satisfactory audit in 2025-26 we are now confident that Xero will provide clean data for subsequent years.

The Gaelic Books Council purchased IT and video equipment to the value of £4,269 in 2025-26. Older equipment is replaced as necessary, and new arrangements will have to be made on servers and cloud storage in the coming year. A new VOIP telephone system was installed in February 2023, on a lease-to-buy basis to be paid over five years.

*Investment policy*

The Gaelic Books Council has two interest-bearing deposit accounts, which held a total of £51,948.75 on 31 March 2026.

Investment in IT equipment and other major purchases are recorded in a fixed assets register.

**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 / financial data
4. catastrophic damage / loss of fixed assets & stock
5. misuse of artificial intelligence in publishing

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. Securing multi-year funding from Creative Scotland for 2025-28, as well as the agreement with Bòrd na Gàidhlig for 2024-29, significantly reduces this risk and provides a degree of stability.
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 files backed up to the Cloud, and a cyber insurance policy.
4. Due care and diligence during working hours, annual electrical appliance testing, appropriate out-of-hours security measures in place, and having all necessary insurance policies in place.
5. Terms and conditions have been amended to exclude texts created or translated by artificial intelligence from eligibility for our grant funding, and discussions are to be held with relevant organisations to consider the wider risks for Gaelic from generative AI.

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**Plans for future periods**

Having secured five-year funding from Bòrd na Gàidhlig for 2024-29 and three-year funding from Creative Scotland under its new multi-year arrangements for 2025-28, the Gaelic Books Council has a clear way forward to address 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 new National Plan for Gaelic, revised for 2023-28.

Bòrd na Gàidhlig specifically charged the Gaelic Books Council with the task of developing a Gaelic Reading Strategy, starting by establishing baseline figures and aiming to increase reach and impact year by year. The Reading Strategy was originally drafted in 2020 and continues to be updated annually, with figures for book sales broken down by language and by target readership, and efforts are continually being made to identify more reliable sources of data and to liaise with other organisations to implement various elements of the strategy. The latest revision of the Reading Strategy incorporates the results of the 2022 census relating to Gaelic, which were published in May 2024. The census results show an increase since 2011 in the percentage of the Scottish population reporting some skill in Gaelic, but a fall in the number of people reporting full skills (reading, writing, speaking and understanding), so encouraging the learning and use of Gaelic remains a priority for all who are involved in Gaelic development. These figures will be used to inform decisions on commissioning, support for publishers and other aspects of the charity's activities in future years. We will also be conducting focus groups and other research into reading habits, and will seek the advice and co-operation of organisations such as Scottish Book Trust, Stòrlann, 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, drawing on quantitative data such as sales figures and on qualitative data obtained through surveys and focus groups. A series of focus groups on children's books will be carried out in 2026-27, led by the Education Co-ordinator. Children's books are a priority genre, and a wider range of titles will be achieved by commissioning original Gaelic texts as well as translations of selected books in other languages. The charity will continue to work in partnership with Acair to develop the Feuch Ficsean imprint, and with Luath Press on the Ficsean Luath imprint – two important initiatives to provide a showcase for the best new fiction writing and to develop branding and content that will appeal to a broad readership.

Priority genres are reviewed annually by the Grants Sub-Committee and listed clearly on the Gaelic Books Council website. The priority genres for 2026-27 are:

a) Prose and fiction in book and/or audiobook and/or ebook format;

b) Books for teenagers;

c) Original Gaelic books for children;

d) Audiobooks in general:

e) Zines.

World Book Day is a new project for 2026-27, which will see four Gaelic titles made available at discounted prices for World Book Day in March 2027. Working with publishers, authors, retailers and schools will be a significant commitment in terms of staff time and budget, and our aim is that Gaelic books will continue to be part of World Book Day in every year thereafter.

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.

Our *Gaelic Writing and Editorial Skills for the Creative Industries* courses will be offered at three levels – access, core and refresher – both in face-to-face locations in various parts of Scotland and as online modules. The courses will be offered to those working in literature, education and other fields. Revenue from these courses will be important in diversifying our income.

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We hope that we will continue to receive regular income from the popular Leugh is Seinn le Linda children's reading and singing sessions, although we recognise that some schools and community groups may be working with reduced budgets. It is encouraging, therefore, that the e-Sgoil network has once again agreed to pay for a series of sessions in 2026-27, which will increase the reach of Linda Macleod's work with primary schools and bring welcome revenue to the charity. We have also agreed to provide the student reading club for students on the Gaelic immersion course at Glasgow University each year until 2028, which will also contribute to the charity's income.

During the course of the current business plan period, 2024-29, attention will be paid to the charity's constitution, procedures, delegated powers and other matters that require periodic review. Changes in financial reporting standards and company/charity law may affect reporting obligations for 2026-27 and subsequent financial years. We will also keep abreast of other regulations that may affect the charity or the publishers we support, such as the EU Deforestation Regulations.

**Structure, governance and management**

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

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Julie MacFadyen
Shona Henderson (Resigned 31 March 2026)
Rona MacDonald
Pegi MacVicar
Dr Aonghas MacCoinnich
Dr Catriona Macrae
Dr Duncan Sneddon

A former trustee, Marion Sinclair, CEO of Publishing Scotland, also provided advice to the charity during the year.

*Recruitment and appointment of trustees*

Trustees are invited to apply for the position through national advertisement or by direct invitation and are selected by the Chair, Trustees 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.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 15.6 days' purchases, based on the average daily amount invoiced by suppliers during the year.

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*Organisational structure*

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.

During 2024-25 a new sub-committee, the Fundraising Committee, was established to explore new ways of attracting sponsorship and donations, to reduce the charity's dependence on public funding. During 2025-26 another sub-committee was established to investigate complaints, and this committee will meet on an ad hoc basis should the need arise. There is no standing remuneration committee, but such a committee may be convened if necessary, as mentioned in the section on pay policy below.

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.

**Staffing Structure**

The Gaelic Books Council employed six full-time members of staff and one part-time member of staff during 2025-26:

- Alison Lang - Director
- John Storey - Head of Literature and Publishing
- Kenneth Morrison - Literature and Publishing Officer (from July 2025)
- Thomasin Collins - Sales and Marketing Officer
- John N. MacDonald - Sales and Finance Officer
- Annabel Harrison - Education Co-ordinator
- Aodhán McGrory - Shop Assistant (August to September 2025)

*Induction and training of trustees*

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. Personnel from Culture and Business Scotland provide external training for trustees on their legal obligations under charity and company law and the Office of the Scottish Charity Regulator's guidance on trustee duties.

*Remuneration policy*

**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 2025, the Board approved a 3% pay increase for most staff, and a higher percentage increase of 5% for the least well-paid, which took effect from 1 April 2025. In March 2026, the Board approved the same percentage increases to take effect from 1 April 2026. Comparisons are made with increases offered by comparable organisations, and taking into account rates of inflation, when considering these recommendations. Pay will be reviewed annually, either by the Board or by a Remuneration Sub-Committee, as appropriate.

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*Other matters*

**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 relevant 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.

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, and commissioning work for books distributed during Book Week Scotland. The Gaelic Books Council continues to partner with Cove Park to fund a residency for a young writer, and to support the Gaelic Playwriting Bursary offered by Playwrights' Studio Scotland. The charity maintains regular communication with Glasgow Life, the Scottish Poetry Library, An Comunn Gàidhealach and other arts, literature and Gaelic organisations, to engage wider audiences with Gaelic literature and encourage participation in writing competitions and events focused on enjoyment of Gaelic books.

**Auditor**

In accordance with the company's articles, a resolution proposing that Wbg (Audit) Limited be reappointed as auditor of the company will be put at a General Meeting.

**Disclosure of information to auditor**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

Signed by:
Catriona Macrae
9B986A0F57C14C3...
Dr Catriona Macrae
**Trustee**

21 September 2026

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# COMHAIRLE NAN LEABHRAICHEAN

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

## *FOR THE YEAR ENDED 31 MARCH 2026*

The Trustees, who are also the directors of Comhairle Nan Leabhraichean for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial 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, including the income and expenditure, of the charitable company for that year.

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 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for 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.

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# COMHAIRLE NAN LEABHRAICHEAN

## INDEPENDENT AUDITOR'S REPORT

## TO THE MEMBERS OF COMHAIRLE NAN LEABHRAICHEAN

**Opinion**

We have audited the financial statements of Comhairle Nan Leabhraichean (the 'charitable company') for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and 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 2026 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 annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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 or apparent material misstatements, 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.

We have nothing to report in this regard.

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**Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the 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 Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; 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; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charitable company for the purpose 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 the Acts and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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**Extent to which the audit was considered capable of detecting irregularities including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and noncompliance with laws and regulations we considered the following;

• The nature of the charity, 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 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 and trustees concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance;
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business. 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.

We scrutinised the journals listing for the following:

- Duplicate journal entries
- Journals posted by unauthorised users
- Journals posted at unusual times
- Journals with detail which included key phrases or words

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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 noncompliance 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 and trustees 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, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:
Wbg (Audit) Limited
0575527041FA406...

**Claire Dalrymple FCCA (Senior Statutory Auditor)**
For and on behalf of Wbg (Audit) Limited, Statutory Auditor
Accountants
168 Bath Street
Glasgow
G2 4TP
21 September 2026

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# COMHAIRLE NAN LEABHRAICHEAN

## STATEMENT OF FINANCIAL ACTIVITIES
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

## *FOR THE YEAR ENDED 31 MARCH 2026*

| | Notes | Unrestricted funds 2026 £ | Restricted funds 2026 £ | Total 2026 £ | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|---|---|---|---|---|---|---|---|
| **Income from:** | | | | | | | |
| Donations and legacies | **3** | 276,290 | 251,800 | 528,090 | 426,414 | - | 426,414 |
| Charitable activities | **4** | 143,781 | - | 143,781 | 125,356 | 8,522 | 133,878 |
| Investments | **5** | 672 | - | 672 | 645 | - | 645 |
| **Total income** | | 420,743 | 251,800 | 672,543 | 552,415 | 8,522 | 560,937 |
| **Expenditure on:** | | | | | | | |
| Raising funds | **6** | 5,780 | - | 5,780 | 5,926 | - | 5,926 |
| Charitable activities | **7** | 394,565 | 251,800 | 646,365 | 595,563 | 8,522 | 604,085 |
| **Total expenditure** | | 400,345 | 251,800 | 652,145 | 601,489 | 8,522 | 610,011 |
| **Net income/(expenditure)** | | 20,398 | - | 20,398 | (49,074) | - | (49,074) |
| Transfers between funds | | - | - | - | 40,755 | (40,755) | - |
| **Net movement in funds** | **9** | 20,398 | - | 20,398 | (8,319) | (40,755) | (49,074) |
| **Reconciliation of funds:** | | | | | | | |
| Fund balances at 1 April 2025 | | 246,151 | - | 246,151 | 254,470 | 40,755 | 295,225 |
| **Fund balances at 31 March 2026** | | 266,549 | - | 266,549 | 246,151 | - | 246,151 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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# COMHAIRLE NAN LEABHRAICHEAN

## BALANCE SHEET

### *AS AT 31 MARCH 2026*

| | Notes | 2026 £ | 2026 £ | 2025 £ | 2025 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Intangible assets | **13** | | 1,224 | | 3,674 |
| Tangible assets | **14** | | 10,574 | | 7,103 |
| | | | 11,798 | | 10,777 |
| **Current assets** | | | | | |
| Stocks | **15** | 18,572 | | 18,648 | |
| Debtors | **16** | 12,526 | | 11,443 | |
| Cash at bank and in hand | | 251,532 | | 252,414 | |
| | | 282,630 | | 282,505 | |
| **Creditors: amounts falling due within one year** | **17** | (27,879) | | (47,131) | |
| **Net current assets** | | | 254,751 | | 235,374 |
| **Total assets less current liabilities** | | | 266,549 | | 246,151 |
| **The funds of the charitable company** | | | | | |
| Unrestricted funds | **19** | | 266,549 | | 246,151 |
| | | | 266,549 | | 246,151 |

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.

Company registration number **SC166766**
Charity registration number **SC025026**

The financial statements were approved by the Trustees on 21 September 2026

Signed by:
Catriona Macrae
9B986A0F57C14C3...
Dr Catriona Macrae
**Trustee**

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# COMHAIRLE NAN LEABHRAICHEAN

## STATEMENT OF CASH FLOWS

### *FOR THE YEAR ENDED 31 MARCH 2026*

| | Notes | 2026 £ | 2026 £ | 2025 £ | 2025 £ |
|---|---|---|---|---|---|
| **Cash flows from operating activities** | | | | | |
| Cash generated from/(absorbed by) operations | **24** | | 5,744 | | (17,191) |
| **Investing activities** | | | | | |
| Purchase of tangible fixed assets | | (7,298) | | (181) | |
| Investment income received | | 672 | | 645 | |
| **Net cash (used in)/generated from investing activities** | | | (6,626) | | 464 |
| **Net cash generated from financing activities** | | | - | | - |
| **Net decrease in cash and cash equivalents** | | | (882) | | (16,727) |
| Cash and cash equivalents at beginning of year | | | 252,414 | | 269,141 |
| **Cash and cash equivalents at end of year** | | | 251,532 | | 252,414 |

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# COMHAIRLE NAN LEABHRAICHEAN

## NOTES TO THE FINANCIAL STATEMENTS

## *FOR THE YEAR ENDED 31 MARCH 2026*

### 1 Accounting policies

**Charity information**

Comhairle Nan Leabhraichean is a private company limited by guarantee incorporated in Scotland. The registered office is 32 Mansfield Street, Glasgow, G11 5QP.

### 1.1 Basis of preparation

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.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. 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.

### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### 1.3 Charitable funds

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.

### 1.4 Income

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.

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.

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**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.

**1.5 Expenditure**

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.

- 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.

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.

**1.6 Intangible fixed assets other than goodwill**

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 years.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Website development | 5 years |

**1.7 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Furniture and fittings | 20% reducing balance |
| Office equipment | 20% reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

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**1 Accounting policies** **(Continued)**

**1.8 Impairment of fixed assets**

At each reporting end date, the charitable company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.9 Stocks**

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.

**1.10 Cash and cash equivalents**

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.

**1.11 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.

**1.12 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.

**1.13 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.

**1.14 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**1.15 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.

**1.16 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.

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**2 Critical accounting estimates and judgements**

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

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

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

Estimate - Depreciation and amortisation of fixed and intangible assets

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

**3 Income from donations and legacies**

| | Unrestricted funds 2026 £ | Restricted funds 2026 £ | Total 2026 £ | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|---|---|---|---|---|---|---|
| Donations and gifts | 1,910 | - | 1,910 | 10,176 | - | 10,176 |
| Grants | 274,380 | 251,800 | 526,180 | 417,015 | - | 417,015 |
| Membership fees | - | - | - | (777) | - | (777) |
| | 276,290 | 251,800 | 528,090 | 426,414 | - | 426,414 |

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### 4 Income from charitable activities

| | Sale of Books 2026 £ | Training 2026 £ | Leugh and Seinn 2026 £ | Total 2026 £ | Sale of Books 2025 £ | Training 2025 £ | Leugh and Seinn 2025 £ | Total 2025 £ |
|---|---|---|---|---|---|---|---|---|
| Income from charitable activities | 132,346 | 1,260 | 10,175 | 143,781 | 123,596 | 3,467 | 6,815 | 133,878 |
| **Analysis by fund** | | | | | | | | |
| Unrestricted funds | 132,346 | 1,260 | 10,175 | 143,781 | 123,596 | - | 1,760 | 125,356 |
| Restricted funds | - | - | - | - | - | 3,467 | 5,055 | 8,522 |
| | 132,346 | 1,260 | 10,175 | 143,781 | 123,596 | 3,467 | 6,815 | 133,878 |

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### 5 Income from investments

| | Unrestricted funds 2026 £ | Unrestricted funds 2025 £ |
|---|---|---|
| Interest receivable | 672 | 645 |

### 6 Expenditure on raising funds

| | Unrestricted funds 2026 £ | Unrestricted funds 2025 £ |
|---|---|---|
| **Fundraising and publicity** | | |
| Support costs | 5,780 | 5,926 |

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### 7 Expenditure on charitable activities

| | Sale of Books 2026 £ | Literature and Publishing 2026 £ | Total 2026 £ | Sale of Books 2025 £ | Literature and Publishing 2025 £ | Total 2025 £ |
|---|---|---|---|---|---|---|
| **Direct costs** | | | | | | |
| Education Projects, Mentoring Schemes, & Awards | - | 45,152 | 45,152 | - | 39,211 | 39,211 |
| Grants and Communications | - | 99,692 | 99,692 | - | 63,723 | 63,723 |
| Na Duaisean Litreachais | - | 20,557 | 20,557 | - | 20,027 | 20,027 |
| Translation/Editorial Services | - | 7,650 | 7,650 | - | 1,200 | 1,200 |
| Marketing & Merchandise | 4,475 | - | 4,475 | 4,726 | - | 4,726 |
| Books & CD's | 89,480 | - | 89,480 | 71,234 | - | 71,234 |
| Opening Stock | 18,648 | - | 18,648 | 21,432 | - | 21,432 |
| Closing Stock | (18,573) | - | (18,573) | (18,648) | - | (18,648) |
| | 94,030 | 173,051 | 267,081 | 78,744 | 124,161 | 202,905 |
| **Share of support and governance costs (see note 8)** | | | | | | |
| Support | 38,088 | 331,226 | 369,314 | 39,780 | 346,174 | 385,954 |
| Governance | 997 | 8,973 | 9,970 | 1,523 | 13,703 | 15,226 |
| | 133,115 | 513,250 | 646,365 | 120,047 | 484,038 | 604,085 |
| **Analysis by fund** | | | | | | |
| Unrestricted funds | 133,115 | 261,450 | 394,565 | 111,525 | 484,038 | 595,563 |
| Restricted funds | - | 251,800 | 251,800 | 8,522 | - | 8,522 |
| | 133,115 | 513,250 | 646,365 | 120,047 | 484,038 | 604,085 |

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**8 Support costs allocated to activities**

| | 2026 £ | 2025 £ |
|---|---|---|
| Staff costs | 225,403 | 231,122 |
| Depreciation | 6,277 | 6,122 |
| Premises Costs | 62,346 | 61,820 |
| Telephone/Website | 2,677 | 2,614 |
| Printing, Postage & Stationery | 60,709 | 60,232 |
| Miscellaneous Expenses | 7,110 | 11,171 |
| Travelling Expenses | 5,697 | 5,492 |
| Professional Fees/Courses etc | 4,875 | 13,307 |
| Governance costs | 9,970 | 15,226 |
| | 385,064 | 407,106 |
| **Analysed between:** | | |
| Fundraising | 5,780 | 5,926 |
| Sale of Books | 39,085 | 41,303 |
| Literature and Publishing | 340,199 | 359,877 |
| | 385,064 | 407,106 |

**9 Net movement in funds**

| | 2026 £ | 2025 £ |
|---|---|---|
| The net movement in funds is stated after charging/(crediting): | | |
| Fees payable for the audit of the charity's financial statements | 9,768 | 9,300 |
| Depreciation of owned tangible fixed assets | 2,205 | 2,168 |
| Loss on disposal of tangible fixed assets | 1,622 | 1,505 |
| Amortisation of intangible assets | 2,450 | 2,449 |

**10 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

**11 Employees**

The average monthly number of employees during the year was:

| | 2026 Number | 2025 Number |
|---|---|---|
| | 6 | 6 |

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**11 Employees** **(Continued)**

| **Employment costs** | **2026** | **2025** |
|---|---|---|
| | **£** | **£** |
| Wages and salaries | 188,882 | 194,621 |
| Social security costs | 14,081 | 14,609 |
| Other pension costs | 22,440 | 21,892 |
| | 225,403 | 231,122 |

There were no employees whose annual remuneration was more than £60,000.

**Remuneration of key management personnel**
The remuneration of key management personnel was as follows:

| | **2026** | **2025** |
|---|---|---|
| | **£** | **£** |
| Aggregate compensation | 126,889 | 120,856 |

**12 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**13 Intangible fixed assets**

| | **Website development** |
|---|---|
| | **£** |
| **Cost** | |
| At 1 April 2025 and 31 March 2026 | 12,246 |
| **Amortisation and impairment** | |
| At 1 April 2025 | 8,572 |
| Amortisation charged for the year | 2,450 |
| At 31 March 2026 | 11,022 |
| **Carrying amount** | |
| At 31 March 2026 | 1,224 |
| At 31 March 2025 | 3,674 |

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### 14 Tangible fixed assets

| | Furniture and fittings | Office equipment | Total |
|---|---|---|---|
| | £ | £ | £ |
| **Cost** | | | |
| At 1 April 2025 | 5,395 | 12,924 | 18,319 |
| Additions | 924 | 6,374 | 7,298 |
| Disposals | - | (4,950) | (4,950) |
| At 31 March 2026 | 6,319 | 14,348 | 20,667 |
| **Depreciation and impairment** | | | |
| At 1 April 2025 | 3,731 | 7,485 | 11,216 |
| Depreciation charged in the year | 502 | 1,703 | 2,205 |
| Eliminated in respect of disposals | - | (3,328) | (3,328) |
| At 31 March 2026 | 4,233 | 5,860 | 10,093 |
| **Carrying amount** | | | |
| At 31 March 2026 | 2,086 | 8,488 | 10,574 |
| At 31 March 2025 | 1,664 | 5,439 | 7,103 |

### 15 Stocks

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Finished goods and goods for resale | 18,572 | 18,648 |

### 16 Debtors

| | 2026 | 2025 |
|---|---|---|
| **Amounts falling due within one year:** | £ | £ |
| Trade debtors | 10,768 | 4,685 |
| Prepayments and accrued income | 1,758 | 6,758 |
| | 12,526 | 11,443 |

### 17 Creditors: amounts falling due within one year

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Other taxation and social security | 5,292 | 4,064 |
| Trade creditors | 4,172 | 24,861 |
| Other creditors | 1,769 | 18,206 |
| Accruals and deferred income | 16,646 | - |
| | 27,879 | 47,131 |

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**18 Retirement benefit schemes**

| | 2026 | 2025 |
|---|---|---|
| **Defined contribution schemes** | **£** | **£** |
| Charge to profit or loss in respect of defined contribution schemes | 22,440 | 21,892 |

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

**19 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 April 2025 | Incoming resources | Resources expended | Transfers | At 31 March 2026 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Fixed Assets | 5,941 | - | (6,276) | 7,297 | 6,962 |
| Grants Payable | 28,867 | - | (44,765) | 43,166 | 27,268 |
| General funds | 211,343 | 420,743 | (349,304) | (50,463) | 232,319 |
| | 246,151 | 420,743 | (400,345) | - | 266,549 |

| **Previous year:** | At 1 April 2024 | Incoming resources | Resources expended | Transfers | At 31 March 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Fixed Assets | 16,718 | - | (5,941) | - | 10,777 |
| Grants Payable | 28,496 | - | (28,867) | 47,640 | 47,269 |
| General funds | 209,256 | 552,415 | (566,681) | (6,885) | 188,105 |
| | 254,470 | 552,415 | (601,489) | 40,755 | 246,151 |

**20 Analysis of net assets between funds**

| | Unrestricted funds 2026 |
|---|---|
| | £ |
| **At 31 March 2026:** | |
| Intangible fixed assets | 1,224 |
| Tangible assets | 10,574 |
| Current assets/(liabilities) | 254,751 |
| | 266,549 |

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**20 Analysis of net assets between funds** **(Continued)**

| | Unrestricted funds 2025 £ |
|---|---|
| **At 31 March 2025:** | |
| Intangible fixed assets | 3,674 |
| Tangible assets | 7,103 |
| Current assets/(liabilities) | 235,374 |
| | 246,151 |

**21 Government Grants**

The charity received the following government grants during the year:

Creative Scotland - £268,667 (2025: £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.

Bord na Gaidhlig - the charity is one of Bord na Gaidhlig's key delivery agents and is responsible for literature and related activities. £253,050 (2025: £193,150) was received towards these costs.

Bord na Gaidhlig - £nil (2024: £25,000) was received from the Gaelic Officers Scheme towards the costs of an Education Co-ordinator post.

**22 Operating lease commitments**

**Lessee**
At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2026 £ | 2025 £ |
|---|---|---|
| Within one year | 5,141 | 5,141 |
| Between two and five years | 5,141 | 5,141 |
| In over five years | 1,420 | 6,560 |
| | 11,702 | 16,842 |

**23 Related party transactions**

There were no expenses reimbursed to Trustees in the year (2025: £nil). There were Trustee expenses waived in the year of £13 (2025: £13).

There was an amount of £217 (2025: £217) paid to one Trustee in respect of the running of a children's writing workshop. No Trustee or other person related to the charity had any personal interest otherwise in any contract or transaction entered into by the charity during the year (2025: nil).

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| 24 | Cash generated from/(absorbed by) operations | 2026<br>£ | 2025<br>£ |
|---|---|---|---|
| | Surplus/(deficit) for the year | 20,398 | (49,074) |
| | **Adjustments for:** | | |
| | Investment income recognised in statement of financial activities | (672) | (645) |
| | Loss on disposal of tangible fixed assets | 1,622 | 1,505 |
| | Amortisation and impairment of intangible assets | 2,450 | 2,449 |
| | Depreciation and impairment of tangible fixed assets | 2,205 | 2,168 |
| | **Movements in working capital:** | | |
| | Decrease in stocks | 76 | 2,784 |
| | (Increase) in debtors | (1,083) | (6,348) |
| | (Decrease)/increase in creditors | (19,252) | 29,970 |
| | **Cash generated from/(absorbed by) operations** | 5,744 | (17,191) |

**25 Analysis of changes in net funds**

The charitable company had no material debt during the year.