REGISTERED COMPANY NUMBER: SC214916 (Scotland)
REGISTERED CHARITY NUMBER: SC032731

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2012 FOR AN LOCHRAN



Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

AN LOCHRAN

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2012

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 9
Detailed Statement of Financial Activities	10 to 11

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2012

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2012. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC214916 (Scotland)

Registered Charity number
SC032731

Registered office
22 Mansfield Street
Glasgow
Lanarkshire
G11 5QP

Trustees

R Ward	Chair
S Macquarrie	Vice Chair
S P Gallagher	
Ms I Murray	
Ms M Bell	
S K Thomson	
Ms K M Kennedy	
A Meldrum	
F Dunn	
H Macneil	
Ms C Morrison	

Company Secretary
Ms S Maclean

Independent Examiner
Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The organisation is a charitable company limited by guarantee, incorporated initially as Ionad Ghàidhlig Ghlaschu on 9 November 2001 and registered as a Scottish charity and by special resolution changed its name to An Lòchran on 11 July 2003. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being would up members are required to pay an amount not exceeding £1.

Recruitment and appointment of new trustees
New directors are nominated by the Board as and when a vacancy occurs. Directors are chosen to represent three broad sectors - arts and culture, business and commerce and the Gaelic community. Directors are not remunerated. One third of the directors retire by rotation at the Annual General Meeting.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2012

OBJECTIVES AND ACTIVITIES
Objectives and aims

The company's objects and principal activities are to advance and assist in the promotion of the education of the public and in particular the Gaelic community by the provision of a range of educational, community, arts and cultural facilities.

ACHIEVEMENT AND PERFORMANCE
A Review of 2011-12 - Challenges & Achievements

2011-12 was a year of adaptation to new premises and collaborative working for An Lòchran. The development of An Lèanag, the new Gaelic hub and the re-location of four other Gaelic development agencies, including An Lochran, within a shared office environment at 22 Mansfield Street was completed. This new development provided opportunities for closer working practices and more importantly, provides a sustainable location for the Gaelic community in Glasgow to meet.

The development programme that had been initiated in 2010-11 was brought to fruition. The development programme delivered a range of projects that have become synonymous with An Lòchran, while also establishing new projects that raised the profile of the organisation.

The following are some of the more notable events / activities coordinated and delivered by An Lòchran in 2011-12:

- Na Mo Chuid Aodaich - This award winning community drama and charity fashion show fundraiser was brought to Glasgow by Pròiseact nan Ealan. An Lòchran was one of the lead organisations assisting with the delivery of this hugely successful format. The house was full on the night and the remarkable sum of £12,000 was raised for the Beatson Oncology Unit, the chosen charity.

- Gael ri Chèile - a collaboration between the Irish community in the South side of Glasgow and the Gaels in the West End resulted in the delivery of a programme of Ceilidh Trails by the name of Gael ri Chèile. The language and cultures of the Gàidhlig and Gaelige communities in Glasgow come together for a full weekend of learning and social activities four times per annum. The social programmes included Scottish and Irish singers, dancers and musicians sharing entertaining a broad audience drawn from both communities.

- Comunn na Comadaidh - this new comedy strand to replace Drama is Craic was commissioned in 2010-11 and performed to a sell out audience in March 2012. The new material commissioned and developed as part of the first phase of this project remain in the possession of An Lòchran and will form the basis of an archive on which future comedy drama events will be developed.

- Glaschu nan Gàidheal Guided Tours - a detailed 'script' for a Gaelic Guided Tour of Glasgow that specifically focuses on the contribution that the Gaels made to the growth of Glasgow into the city it is today was piloted and launched as part of the West End Festival. A video short of the tour was produced and is included in the Glasgow Events promotion website.

- Community School - a series of workshops on a variety of subjects and interests was developed and successfully delivered in An Lèanag, in collaboration with Iomairt Ghàidhlig Ghlaschu.

- Sgoil Ghàidhlig Ghlaschu Project - The key project overtaken by An Lòchran, in collaboration with Sgoil Ghàidhlig Ghlaschu and partners in An Lèanag, was the production of a Gaelic calendar featuring the original art work of pupils. This proved to be a highly successful competition with a high uptake from pupils. The calendars were successfully marketed and sold at various events across the country, with the proceeds going to the school.

- An Lòchran at the West End Festival - In collaboration with Iomairt Ghàidhlig Ghlaschu, An Lòchran delivered a series of workshops during the West End Festival. The workshops were intended to offer festival goers a taste of Gaelic language (Blasad Gàidhlig) and an introduction to Gaelic song (Sèinn Gàidhlig). In both instances the workshops were oversubscribed and extremely successful. The Glaschu nan Gàidheal tour was also launched successfully as part of the West End Festival.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2012

FINANCIAL REVIEW

Reserves policy

The policy of the company is to maintain adequate financial reserves to finance the cost of operations and productions to avoid if possible the necessity for bank borrowing while awaiting the receipt of revenue funding. The aim of the company in this regard is to build an unrestricted general fund to cover, if possible, six months operating costs.

Principal funding sources

The charity receives an annual grant from Bòrd na Gàidhlig.

FUTURE DEVELOPMENTS

All in all, 2011-12 was very productive year for An Lòchran. The foundations have been laid for a strong, sustainable creative arts programme for the coming year and we very much look forward to delivering a wide range of events that showcase the best of Gaelic language, arts and culture in 2012-13.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of An Lochran for the purposes of company law) are responsible for preparing the Report of the Trustees 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 period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:



R Ward - Trustee

12 December 2012

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AN LOCHRAN

I report on the accounts for the year ended 31 March 2012 set out on pages five to nine.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

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

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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

A Cumming
Fellow - Association of Chartered Certified Accountants
Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

12 December 2012

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2012

	Notes	Unrestricted funds £	Restricted funds £	31.3.12 Total funds £	31.3.11 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	**35,140**	-	**35,140**	47,337
Activities for generating funds	3	**2,804**	-	**2,804**	-
Investment income	4	**8**	-	**8**	30
Total incoming resources		**37,952**	-	**37,952**	47,367
RESOURCES EXPENDED					
Charitable activities					
Charitable activities		**42,080**	-	**42,080**	11,770
Governance costs		**1,656**	-	**1,656**	1,776
Total resources expended		**43,736**	-	**43,736**	13,546
NET INCOMING/(OUTGOING) RESOURCES		**(5,784)**	-	**(5,784)**	33,821
RECONCILIATION OF FUNDS					
Total funds brought forward		**42,124**	-	**42,124**	8,303
TOTAL FUNDS CARRIED FORWARD		**36,340**	-	**36,340**	42,124

The notes form part of these financial statements

BALANCE SHEET
At 31 March 2012

	Notes	31.3.12 £	31.3.11 £
CURRENT ASSETS			
Debtors: amounts falling due within one year	6	120	120
Cash at bank		51,520	48,704
		51,640	48,824
CREDITORS			
Amounts falling due within one year	7	**(15,300)**	(6,700)
NET CURRENT ASSETS		**36,340**	42,124
TOTAL ASSETS LESS CURRENT LIABILITIES		**36,340**	42,124
NET ASSETS		**36,340**	42,124
FUNDS	9		
Unrestricted funds		**36,340**	42,124
TOTAL FUNDS		**36,340**	42,124

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2012.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2012 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 12 December 2012 and were signed on its behalf by:

S Macquarrie -Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2012

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended
Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

	31.3.12	31.3.11
	£	£
Grants	**35,140**	39,329
SAC Lottery re GCS	**-**	4,500
Bord na Gaidhlig - other funding	**-**	3,508
	35,140	47,337

Grants received, included in the above, are as follows:

	31.3.12	31.3.11
	£	£
Bord na Gaidhlig	**34,210**	31,830
Urras Foghlan	**-**	7,499
Comunn na Gaidhlig	**930**	-
	35,140	39,329

3. ACTIVITIES FOR GENERATING FUNDS

	31.3.12	31.3.11
	£	£
Calender sales	**2,212**	-
Comedy club evening	**592**	-
	2,804	-

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2012

4. INVESTMENT INCOME

	31.3.12	31.3.11
	£	£
Bank account interest	8	30

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2012 nor for the year ended 31 March 2011.

Trustees' Expenses
There were no trustees' expenses paid for the year ended 31 March 2012 nor for the year ended 31 March 2011.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.12	31.3.11
	£	£
Tax on interest recoverable	120	120

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.12	31.3.11
	£	£
Other creditors	3,811	3,811
Accrued expenses	11,489	2,889
	15,300	6,700

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31.3.12 Total funds	31.3.11 Total funds
	£	£	£	£
Current assets	51,640	-	51,640	48,824
Current liabilities	(15,300)	-	(15,300)	(6,700)
	36,340	-	36,340	42,124

9. MOVEMENT IN FUNDS

	At 1.4.11	Net movement in funds	At 31.3.12
	£	£	£
Unrestricted funds			
General fund	42,124	(5,784)	36,340
TOTAL FUNDS	42,124	(5,784)	36,340

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2012

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**37,952**	**(43,736)**	**(5,784)**
TOTAL FUNDS	**37,952**	**(43,736)**	**(5,784)**

The restricted fund is used to record income and expenditure on specific projects. There were no such funds held during the year under review.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2012

	31.3.12 £	31.3.11 £
INCOMING RESOURCES		
Voluntary income		
Grants	**35,140**	39,329
SAC Lottery re GCS	**-**	4,500
Bord na Gaidhlig - other funding	**-**	3,508
	35,140	47,337
Activities for generating funds		
Calender sales	**2,212**	-
Comedy club evening	**592**	-
	2,804	-
Investment income		
Bank account interest	**8**	30
Total incoming resources	**37,952**	47,367
RESOURCES EXPENDED		
Charitable activities		
Project director	**16,800**	12,819
West end festival	**497**	300
Website development and maintenance	**240**	353
Calender Project cost	**2,572**	411
Comedy club evening	**14,508**	-
Guided tours	**2,700**	-
Islands project	**1,500**	-
NMCA Gaelic Arts Agency contribution	**1,000**	-
Salary recharge - reverse over-accrual	**-**	(5,000)
	39,817	8,883
Governance costs		
Accountancy	**1,656**	1,776
Support costs		
Administration		
Rent	**-**	783
Telephone and fax	**-**	320
Postage and stationery	**757**	15
Sundries	**285**	55
Travel & subsistence	**846**	303
Computer maintenance	**-**	24
Recruitment costs	**-**	1,387
Project directors support costs (student salary)	**375**	-
	2,263	2,887
Total resources expended	**43,736**	13,546

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2012

	31.3.12 £	31.3.11 £
Net (expenditure)/income	(5,784)	33,821