

Charity Registration Number : SCo21747

**Scots Language Resource Centre Association**  
**Also known as the Scots Language Centre**  
**(A Registered Society)**

**Annual Report and Financial Statements**  
**for the year ended 31 January 2025**

# **Scots Language Resource Centre Association Ltd**

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# **Scots Language Resource Centre Association Ltd**

## **Reference and Administrative Information**

<b>Trustees</b>	Valentina Bold (Chair) - Resigned 18/05/25 Martin Travers - Resigned 18/05/25 Iain Mackintosh - Resigned 18/05/25 Hugh McMillan - Resigned 18/05/25 Bruce Eunson - Resigned 26/06/25 Chris Waddell - Resigned 26/06/25 Kenneth Harvey - Appointed 01/05/25 and Resigned 24/11/25 Michael Hance (Chair) - Appointed 15/09/25 Robert Wilson - Appointed 15/09/25 Susan Grant
<b>Registered Address</b>	AK Bell Library 2-8 York Place Perth PH2 8EP
<b>Independent Examiner</b>	Karen Tod (ACMA AMCT) 25 Craigs Road Edinburgh EH12 8EJ
<b>Bankers</b>	The Bank of Scotland 10-16 King Edward Street Perth PH1 5UT
<b>Charity Registration Number</b>	SC021747

# **Scots Language Resource Centre Association Ltd**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 JANUARY 2025**

The Trustees have pleasure in presenting their annual report, together with the unaudited financial statements of Scots Language Resource Centre Association Ltd, for the year ended 31 January 2025.

The financial statements comply with the Co-operative and Communities Benefit Societies Act, 2014.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and Aims**

The Scots Language Centre has six aims which we will work towards for the life of the organisation.

- To promote, support and assist the interests of the Scots language through the establishment of a National Resource Centre dedicated to this end.
- To collect published and unpublished texts, audio tapes and film in or concerning or using the Scots language, according to a collecting policy agreed with the National Library of Scotland, and either directly or in association with partners, make these available to the public for lending or consultation.
- To support and assist other bodies with specific remits which involve the usage, furtherance, study or collection of Scots language resources, and to maintain liaison with such bodies to avoid duplication of effort.
- To support and assist in, or undertake original research or the preparation of educational materials or new publications in the Scots language
- To support and assist in the implementation of any national, regional, local or other scheme for the training of teachers, actors, broadcasters or others engaged in public uses of the Scots language.
- To maintain liaison with libraries and library organisations, to support and assist their efforts in defining good practice in regard to the provision by libraries of Scots language material.

## **Scots Language Resource Centre Association Ltd**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 JANUARY 2025**

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Notable Projects / Outreach**

##### **April 2024: Scottish Book Trust Creative writing group**

Delivery of professional learning in supporting creative writing in Scots.

##### **April 2024: South Lanarkshire EY practitioners CLPL event**

Together with author Susi Briggs and ES Scots language co-ordinator Bruce Eunson, we delivered 2 x CLPL sessions for EY and Primary 1 staff in South Lanarkshire. 63 practitioners were in attendance across 2 sessions.

##### **May 2024: Scots Bookbug at Wee Write**

We ran 2 Scots bookbug sessions at the Wee Write Festival, Glasgow.

##### **June 2024: Scots Language Society presentation**

We delivered a presentation discussing the 'Scots in the Early Years' projects, prioritising discussion of perceived barriers to using Scots in EY settings and how staff look to overcome them.

##### **August 2024: Edinburgh Book Festival**

We held 2 Scots bookbug sessions at the Edinburgh International Book Festival.

##### **August 2024: Language Hub, Glasgow**

We delivered a Scots Bookbug session.

##### **September 2024: Scots Language Awards**

The charity attended Hands Up for Trad's Scots Language Awards ceremony.

##### **October 2024: Association of Scottish Literature Teachers' Conference**

We exhibited at this conference, engaging with Secondary teachers of English (around 70 were in attendance) to raise awareness of our teaching resources and support available.

##### **November 2024: Wee Write**

We exhibited at this event to raise awareness of Scots to parents and carers; and delivered a Scots Bookbug session.

##### **November 2024: Scottish Parliament**

We attended a Scots drop-in session for MSPs

##### **November 2024: Oor Vyce Gaitherin**

Representatives from the charity attended the Oor Vyce conference and participated in workshops.

## **Scots Language Resource Centre Association Ltd**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 JANUARY 2025**

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Jan 2025: Scots Stories an Sangs; 'What is Scots?' assembly**

We ran several workshops and presented to an assembly of learners at Mearns PS, East Renfrewshire (workshops and assembly attended by approximately 150 P1 - P4 children and their teachers).

##### **Partnership Working**

We have maintained our links with SLRN group (representation from ASL, DOST, SBT, SPL, ES) by attending meetings, sharing updates and, where appropriate, supporting and contributing to initiatives.

Maintaining partnership working with Scots language co-ordinator (ES).

We supported family events at Wee Write (Glasgow life) and Edinburgh International Book Festival.

##### **Schools**

Over the course of the year, 15 sessions with hundreds of children, infants and babies took place. These were held in schools in Renfrewshire, Moray, Glasgow and Fife as well as the the Mitchell Library in Glasgow where 3 sessions were held for babies and infants.

##### **Notable teaching resources developed**

We worked with SCILT and the Scottish Refugee Council to provide reading resources to accompany the teaching of Anne Donovan's 'Hieroglyphics', featuring translations into Ukrainian, Arabic and Pashto.

We produced a 'Dae ye ken yer Scots Hallaeen' video'. The social media campaign accompanying the publication of this resource resulted in 7k video views on Facebook.

# **Scots Language Resource Centre Association Ltd**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 JANUARY 2025**

### **FINANCIAL REVIEW**

For the period to 31 January 2025, the charity had total income of £91,926 (£138,031 in previous year) and total expenditure of £96,761 (£108,557 in previous year). Therefore, the charity had a deficit of £4,835 (surplus of £29,474 in previous year). See Notes to the accounts for details of PYA's.

The Trustees are aware of a number of payments, within the accounts, that were not subject to the usual strict financial controls that the organisation has in place. The charity is, currently, subject to a inquiry by the Charities regulator, OSCR.

### **Reserves Policy**

The Trustees aim to keep a level of reserves that would allow it to continue to operate for 3 months, should income cease. Sufficient funds, allowing the charity to wind-up, including the organisations' statutory obligations to staff, have been set aside. These costs have been calculated as £45k. During the financial year, this target was met.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Constitution**

The charity is a Registered Society and is governed by its constitution.  
The organisation is accepted as a charitable body by HMRC (Reference ED596/93)

#### **Method of appointment or election of Trustees**

Under the requirements of the constitution, the Trustees are responsible for the running of the charity. The Trustees are elected by members.

The annual report was approved by the Trustees of the charity on 07/04/2026 and signed on its behalf by:



Michael Hance  
Convenor

## Scots Language Resource Centre Association Ltd

### INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 JANUARY 2025

I report on the accounts of the Scots Language Centre for the year ended 31 January 2025 which are set out on pages 8 to 12.

#### Respective responsibilities of the Trustees and Examiner

The Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (as amended by the Charities (Regulation and administration) Act 2023) and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Trustees consider that the audit requirement under Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply.

..

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 (as amended).
- To state whether particular matters have come to my attention

#### Basis of Independent Examiners Report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes 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 the trustees concerning 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 Examiners Statement

In the course of my examination, no matter has come to my attention other than that which is noted below.

1. Which gives me reasonable cause to believe that in any material respect:

- accounting records were not kept in accordance with s44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations (as amended), and
- the accounts prepared do not accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)
- the accounts were not prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK (FRS 102)

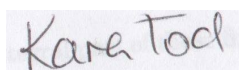
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

During the course of my examination of the accounting records of the charity, the trustees highlighted a number of payments that were not subject to the usual internal controls. I consider some of these payments to be potentially fraudulent. I consider this to be of material significance. In addition, and in relation to these payments, there appears to have been a failure of internal controls and governance. Again, I consider this to be of material significance.

Matters of material significance must be reported to the Charity regulator, OSCR. It is my understanding that the Trustees contacted OSCR a number of months ago and that an investigation, by the regulator, is on-going. However, I am legally obliged to report these concerns to OSCR and can confirm that this has been done.

Karen Tod ACMA AMCT  
25 Craigs Road  
Edinburgh  
EH12 8EJ

Signed



Dated

15/02/2026



**Scots Language Resource Centre Association Ltd**

**Statement of Financial Activities (Incorporating Income and Expenditure Account)  
For the Year Ended 31 January 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £ As Restated
<b>Income From:</b>					
Bank Interest		0	1,850	1,850	1,560
Scottish Government Grants	2	0	90,000	90,000	116,737
Subscriptions		0	15	15	110
Local Authorities		0	0	0	5,000
Bequeathments	3	0	0	0	14,624
Other Income		0	61	61	0
<b>Total Income</b>		<u>0</u>	<u>91,926</u>	<u>91,926</u>	<u>138,031</u>
<b>Expenditure On:</b>					
Bank Charges		0	15	15	0
Personnel Expenses	4	0	54,785	54,785	48,552
Occupancy Costs		0	0	0	5,000
Audit and Accountancy Fees		0	450	450	765
IT support		0	10,043	10,043	12,384
Outreach		0	18,409	18,409	21,845
Special Projects	5	0	8,181	8,181	13,865
Other Expenses	6	0	4,878	4,878	6,145
<b>Total Expenditure</b>		<u>0</u>	<u>96,761</u>	<u>96,761</u>	<u>108,557</u>
<b>Net Income/(Expenditure)</b>		0	-4,835	-4,835	29,474
<b>Transfer Between Funds</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Movement in Funds</b>		0	(4,835)	(4,835)	29,474
<b>Reconciliation of Funds</b>					
Total Funds Brought Forward		<u>0</u>	<u>86,674</u>	<u>86,674</u>	<u>57,200</u>
<b>Total Funds Carried Forward</b>		<u>0</u>	<u>81,839</u>	<u>81,839</u>	<u>86,674</u>

All income and expenditure derived from continuing activities

The statement of financial activities includes all gains and losses recognised during the year

The notes on pages 10 to 12 form an integral part of these financial statements

# Scots Language Resource Centre Association Ltd

## Balance Sheet As at 31 January 2025

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £ As restated
<b>Fixed Assets</b>					
Tangible Assets					
<b>Current Assets</b>					
Stocks		0	20	20	20
Debtors	7	0	2,244	2,244	2,210
Cash at Bank and In Hand		0	125,433	125,433	122,785
<b>Total Current Assets</b>		0	127,697	127,697	125,016
<b>Curent Liabilities</b>					
Creditors falling due within one year	8	0	45,858	45,858	38,342
<b>Net Current Assets</b>		0	81,839	81,839	86,674
<b>Total Assets Less Current Liabilities</b>		0	81,839	81,839	86,674
<b>Net Assets</b>		0	81,839	81,839	86,674
<b>Funds of the Charity:</b>					
<b>Restricted Funds</b>				0	0
<b>Unrestricted Funds</b>				81,839	86,674
<b>Total Funds</b>				81,839	86,674

For the financial year ended 31 January 2025, the charity was entitled to exemption from audit under the terms of the Charities Accounts (Scotland) Regulations 2006 (as amended)

Trustees' responsibilities:

- The Trustees consider that the audit requirement under Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply.
- The Trustees acknowledge their responsibilities for complying with the requirements of the Regulations with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (as amended) and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Approved by the Trustees on 07/04/2026 and signed on their behalf by:- Michael Hance (Convenor)



The notes on pages 10 to 12 form an integral part of these financial statements

# **Scots Language Resource Centre Association Ltd**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025**

### **1 ACCOUNTING POLICIES**

#### **Basis of Preparation**

The financial statements have been prepared in accordance with 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) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Scots Language Centre meets the definition of a public benefit entity under FRS 102.

#### **Going Concern**

The Trustees have a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

#### **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.

At present, all charity funds are considered unrestricted.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

## Scots Language Resource Centre Association Ltd

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025

#### 1 ACCOUNTING POLICIES (continued)

##### **Taxation**

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

2 SCOTTISH GOVERNMENT GRANTS	Note	2025 £	2024 £
Core funding		90,000	90,000
Education Project	3	0	10,909
Outreach for Early Years	3	0	5,628
Scots Sangs Fur Schools	3	0	5,200
Education Conference		0	5,000
		<u>90,000</u>	<u>116,737</u>

#### 3 INCOME RECOGNITION - Prior year adjustments

The accounts have been restated to reflect the incorrect treatment of four sums the charity received. The first, a bequeathment for £14,623, which was received in May 2021, was incorrectly accounted for as a creditor. It should have been recorded as income and the Trustees have made a prior year adjustment to reflect this.

The second restatement relates to a Scottish Government grant from January 2024. Again, this sum, for £5,200, was incorrectly recorded as a creditor. A prior year adjustment has been made to record it as income.

The third and fourth restatements relate to the balances held within creditors @ 31.01.24 for two historical grants, going back a number of years, that were initially accounted for as creditors. A PYA has been made to record both of these outstanding amounts as income.

Together, at 31 January 2025, these adjustments have a cumulative effect on retained earnings (funds of the charity), increasing them by £20,275.

4 PERSONNEL EXPENSES	2025 £	2024 £
Consultancy Fees	40,506	36,904
Staff Salaries	<u>14,278</u>	<u>11,648</u>
	<u>54,785</u>	<u>48,552</u>

5 SPECIAL PROJECTS	2025 £	2024 £
Education Project	3,123	7,549
Outreach for Early Years	4,530	557
Scots Sangs Fur Schools	328	0
Education Conference	0	5,560
Projects - Other	<u>200</u>	<u>200</u>
	<u>8,181</u>	<u>13,865</u>

## Scots Language Resource Centre Association Ltd

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025

<b>6 OTHER EXPENSES</b>	<b>Note</b>	<b>2025</b>	<b>2024</b>
		£	£
Advertising/Public Relations		0	500
Computer Software/Hardware		1,731	1,822
Entertainment		120	128
HMRC Fines/Penalties		0	2,412
Hire of Meeting Rooms		153	0
Insurance		782	438
Legal Fees		500	300
Office Stationery		15	20
Other Costs		375	0
Postage and Carriage		168	30
Subsistence		9	0
Travel		1,026	496
		<u>4,878</u>	<u>6,145</u>
<b>7 DEBTORS</b>		<b>2025</b>	<b>2024</b>
		£	£
HMRC Employment Allowance		1,570	1,509
VAT		674	701
		<u>2,244</u>	<u>2,210</u>
<b>8 CREDITORS - Amounts falling due within one year</b>		<b>2025</b>	<b>2024</b>
		£	£
Trade Creditors		3,626	7,932
Other Creditors	3	15,000	15,410
Accruals and Deferred Income		27,232	15,000
		<u>45,858</u>	<u>38,342</u>

### 9 STAFF COSTS AND NUMBERS

During the year, the charity had one employee (2024 - one)

### 10 TRUSTEES' REMUNERATION

During the financial year, one trustee was paid remuneration for services provided. They were, as follows: Susan Grant £13,950.03 (2024 - £18,099.28)

These payments were made in accordance with the organisations' constitution.