

**Dictionaries of the Scots Language SCIO**

Annual Report and Financial Statements for the year ended 31 March 2025



**Dictionaries  
of the  
Scots Language**

**Dictionaries of the Scots Language SCIO  
Scottish Charity No. SC032910**

**Annual Report and Financial Statements  
For the year ended 31 March 2025**

# **Dictionaries of the Scots Language SCIO**

Annual Report and Financial Statements for the year ended 31 March 2025

## **Contents**

<b>Section</b>	<b>Page</b>
<b>1 Trustees' Annual Report</b>	<b>3</b>
<b>2 Statement of Receipts and Payments</b>	<b>12</b>
<b>3 Statement of Balances</b>	<b>13</b>
<b>4 Notes to the accounts</b>	<b>15</b>
<b>5 Additional Analysis of Receipts and Payments</b>	<b>16</b>
<b>6 Independent Examiners Report to the Trustees of Dictionaries of the Scots Language SCIO</b>	<b>19</b>

## Dictionaries of the Scots Language SCIO

Annual Report and Financial Statements for the year ended 31 March 2025

### Section 1 Trustees' Annual Report

#### A. Overview

---

The Trustees present their report and the unaudited financial statements of the Charity for the year ended 31 March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements. As the Charity's income is less than £250,000 the accounts to 31 March 2025 have been prepared on the Receipts and Payments basis. The Charity's governing document does not require fully accrued accounts nor does it require an audit.

#### B. Purposes of the Charity

---

Dictionaries of the Scots Language SCIO is Scotland's independent lexicographical body for Scots. Our *Scottish National Dictionary* (SND) and *Dictionary of the Older Scottish Tongue* (DOST) are national institutions and together provide a unique record of the language — and of the history, culture and traditions — of the Scots-speaking people. All 22 volumes of these dictionaries are freely available through the Dictionaries of the Scots Language Online at <https://dsl.ac.uk>.

The Charity's primary purposes are for the advancement of education and heritage. To achieve these purposes, we:

- Maintain and develop Dictionaries of the Scots Language (DSL) Online as the nation's authority on the meaning, history, and forms of the vocabulary of Scots from the beginnings to the present day.
- Produce smaller lexicographical publications and datasets to meet the needs of particular groups, the needs of the Scottish Government, and for fundraising purposes.
- Contribute our lexical and lexicographical expertise to publicly-funded projects that aim to support and encourage speakers, readers, writers, learners, teachers, and students of Scots.

#### C. Activities in 2024-2025

---

Our goals and achievements for the year to 31 March 2025 were as follows.

**Goal:** Begin a programme of sensitivity reviews to ensure that DSL Online content is appropriate for a twenty-first century readership.

**Achievement:** We sifted through 61,500 potentially questionable terms within DSL Online and eliminated 80% as unproblematic. We have now begun to address the remainder, prioritising terms with the greatest offence potential.

## Dictionaries of the Scots Language SCIO

Annual Report and Financial Statements for the year ended 31 March 2025

**Goal:** Work towards the eradication of abbreviations used extensively throughout SND so that its content is easier to understand.

**Achievement:** We have expanded the following abbreviations and will publish the hundreds of thousands consequent changes in 2026. We will continue this programme of work in the coming year.

1. Headwords' parts of speech: e.g. n. will become noun, adv.phr. will become adverb.
2. Regional identifiers in citations and etymologies, e.g. Slg. will become Stirlingshire, e.Lth. will become East Lothian.
3. Around 20 everyday terms, e.g. comm. will become common or commonly, repr. will become representative or representing.

**Goal:** Explore ways to help SND users identify and compare patterns in word geographies.

**Achievement:** The SND component of DSL Online uses the same divisions employed in the original print dictionary to indicate regional provenance. Around 180 divisions are referenced but with different degrees of granularity (e.g. Edinburgh, Midlothian, Lothian, east mid-Scots, General Scots) and some without clear demarcation (e.g. West Roxburghshire, Upper Banffshire). We are reorganising and reclassifying these divisions to overcome these limitations and developing thumbnail maps as visual guides to provenance. The remaining task is to design a search interface to allow users to explore word geographies. We expect to complete this work in 2026.

**Goal:** Update DSL Online to allow users (a) to filter quotation searches by date and (b) to filter entry searches by part of speech.

**Achievement:** Task (a) is complete following the addition of dates to more than 315,000 quotations (about 45% of all quotations in DSL Online). Task (b) is underway and we expect to complete it in 2026.

**Goal:** Publish free, web-based versions of our Scots Dictionary for Schools and Essential Scots-Polish Dictionary apps.

**Achievement:** Complete. We published the *Essential Scots-English Dictionary* (previously titled Scots Dictionary for Schools) and *Słownik podstawowy szkocko-polski* (Essential Scots-Polish Dictionary) in November 2024 at <https://dictionary.scot/>. Speakers, learners and teachers of Scots now have the flexibility to access these dictionaries online, in print or via an app – all free of charge.

**Goal:** Continue to publish engaging social media content.

**Achievement:** We publish a Scots Word of the Week on our social media platforms and in the Herald newspaper. Since January 2025 these are accompanied by wonderfully engaging illustrations by the noted Scottish illustrator, Bob Dewar.

## **Dictionaries of the Scots Language SCIO**

Annual Report and Financial Statements for the year ended 31 March 2025

### **Additional achievements in 2024/2025**

- There is currently no recorded editorial policy for SND beyond a few aspirations printed in volume 1. Actual decisions were never formalised leaving present day editors without adequate instruction or guidance. We have started work on a comprehensive policy to support future editors in editing and drafting content to meet the needs of present-day DSL Online users.
- In January 2025 we published a free, online conspectus of 100 words from the popular Outlander book series with a foreword by the series' author, Diana Gabaldon: see <https://dictionary.scot/outlander/>.
- We prepared a mini timeline for each of DSL Online's 80,000 entries to illustrate their attestation histories. We published these 'sparklines' in May 2025.
- DSL Online provides references for each of its 750,000 quotations. Many of these references were shortened in DOST, often to the point of unintelligibility, to save space in its original print volumes. This year we expanded 115 of the most overly-shortened references, affecting 125,000 (or 20%) of DOST's quotations. Thus for example Prot. Bk. A. Gaw now appears as Protocol Book of Sir Alexander Gaw, and Orig. Par. now appears as Origines Parochiales Scotiae.
- DSL Online users can now download their search results as a csv file to facilitate their research.

### **Performance indicators**

During the year to 31 March 2025:

- DSL Online attracted 496,000 users (5.6% fewer than last year) and 1.9 million page views (3.9% fewer than last year). These small reductions are in line with annual fluctuations.
- Interest in our smaller online titles was as follows:
  - 100 Scots Words from Outlander (launched Jan 2025): 33,000 page views
  - Essential English-Scots Dictionary (launched May 2024): 7,600 views
  - Essential Scots-English Dictionary (launched Nov 2024): 4,400 page views
  - Słownik podstawowy szkocko-polski (launched Nov 2024): 300 views
- Our Scots Dictionary for Schools and Słownik podstawowy szkocko-polski apps were downloaded 1,182 and 91 times respectively.

At 31 March 2025, our social media channels had a total of 11,800 followers (2.5% fewer than last year; largely a consequence of the decline of the Twitter/X platform).

## Dictionaries of the Scots Language SCIO

Annual Report and Financial Statements for the year ended 31 March 2025

### **D. Financial Review**

---

#### **Overview**

The year to 31 March 2025 finished with Total Funds of £285,518 (2024: £312,539). The reduction of £27,021 is part of a phased plan to invest in the modernisation of DSL Online by temporarily expanding our editorial capacity through fixed term editorial appointments.

#### **Risk Management**

The Trustees have assessed the major risks to which the Charity is exposed, particularly those relating to the operations and finances of the Charity, and have identified the key risks as (a) late payment of grant-in-aid and (b) uncertainty of continued funding.

Since 1 April 2009 the Scottish Government has provided an annual grant-in-aid. This is our only guaranteed income and leaves us with no financial security beyond the following March. Payments are sometimes made quarterly and sometimes six-monthly and instalments are often received after the start of the period to which they relate, leaving us to fund one or two months' operating costs plus any outstanding liabilities from the previous instalment period from our reserves.

This insecurity is reflected in our annual spending plans, which necessarily minimise long-term commitments, and our reserves policy, which necessarily provides for late payment of our grant-in-aid and the possibility of discontinued funding.

Cash reserves are spread across different deposit takers to ensure all funds on deposit are covered by the UK's Financial Services Compensation Scheme.

#### **Reserves Policy**

Restricted reserves held on 31 March 2025 were nil (2024: nil) and unrestricted reserves less outstanding liabilities were £277,934 (2024: £305,290).

The Charity's reserves policy makes provision as follows:

Late grant buffer	£51,000
General contingency	£25,000
Winding up fund	<u>£117,500</u>
<b>Total</b>	<b>£193,500</b>

The late grant buffer is equivalent to two-twelfths of expected operating costs for 2025/26 to allow us to discharge our financial obligations for up to two months in the event a grant instalment is paid late. The winding-up fund will allow us to continue for a further three months without funding in the event our grant is discontinued altogether with minimal notice. These provisions will give us time to wrap up the organization

## **Dictionaries of the Scots Language SCIO**

Annual Report and Financial Statements for the year ended 31 March 2025

legally, operationally and administratively. The winding up fund would also cover the cost of webhosting DSL Online for a period of five years.

We will continue to use remaining reserves to fund the DSL Online modernisation programme.

### **E. Looking ahead**

---

Our strategic priorities for the next three to five years were agreed at a meeting of our Governors in June 2023 as follows.

- Curation of DSL Online as our primary purpose, with smaller derivative publications and collaborating on publicly-funded projects as minor, secondary objectives.
- Modernisation of DSL Online before addition of new content.
- Prioritisation of SND over DOST.

The DSL Online modernisation programme is well underway and currently consists of the following live projects.

1. Continue the programme of sensitivity reviews to ensure that DSL Online content is appropriate and inclusive for a 21<sup>st</sup>-century audience.
2. Continue to eradicate abbreviations used extensively throughout SND so that its content is easier to understand.
3. Help SND users identify and compare patterns in word geographies.
4. Prepare a formal Editorial Policy for SND to support future editors in editing and drafting content that meets the needs of our users.
5. Improve the versatility of our Word Bank to make it easier and faster to deposit and retrieve evidence.
6. Classify titles in SND's bibliography by genre to facilitate more balanced coverage in future updates.
7. Standardise parts of speech for headwords.
8. Enable users to search headwords by part of speech.
9. Reposition quotations besides the compounds and phrases they illustrate so that users can more easily find examples and we can more easily identify evidentiary gaps.
10. Investigate possibilities for an internship scheme to support the future of Scots lexicography and the Scottish Government's aspirations around training and employment opportunities for young people.

Our next set of priority projects include:

11. Refresh the DSL Online platform to better support access on mobile devices.

## **Dictionaries of the Scots Language SCIO**

Annual Report and Financial Statements for the year ended 31 March 2025

12. Create a set of short, instructional videos to help DSL Online users find what they are looking for.
13. Introduce a system of content labelling to convey information about word usage.
14. Reindex SND's bibliography from authors to titles to facilitate a raft of improvements around referencing.

### **F. Structure, Governance and Management**

---

#### ***Governing document***

Dictionaries of the Scots Language SCIO is governed in accordance with its constitution, which was approved by the Members of Scottish Language Dictionaries Ltd on 2 September 2019 and by OSCR in January 2020.

#### ***Organisational structure and decision making***

Dictionaries of the Scots Language SCIO has a two-tier governance structure consisting of Governors and Trustees. Day-to-day operational decisions are delegated by the Trustees to the CEO. The CEO has authority to make individual financial decisions up to a limit of £5,000. The CEO reports quarterly to the Trustees and bi-annually to the Scottish Government (i.e. the Charity's chief funders) on operational plans, progress and finances. Strategic decisions and financial decisions above £5,000 are made by the Trustees at quarterly meetings or by email in interim periods. In reaching their decisions, the Trustees consider all relevant factors under the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Convener and Treasurer report annually to the Governors at the AGM. Every three to five years – most recently in June 2023 – the Governors convene to consider the Charity's strategic priorities for the following three to five years. The business and conduct of governance meetings is regulated by the Charity's Constitution and Standing Orders.

#### ***Risk Management***

Our constitution does not allow Governors to serve for more than six years consecutively. All but one Governor were appointed in January 2021 and they must therefore demit, whether temporarily or permanently, before the 2026/2027 AGM in September 2027. We therefore intend to start a planned programme of demissions beginning at the 2024/2025 AGM in September 2025.

#### ***Recruitment and appointment of new Governors***

The minimum number of Governors is nine. The maximum number is twelve, of which:

- No more than five shall represent the Higher Educational Institutions (HEIs) of Scotland;



## **Dictionaries of the Scots Language SCIO**

Annual Report and Financial Statements for the year ended 31 March 2025

- No more than three shall represent publicly-funded bodies, other than HEIs, with a close interest in Scots;
- No more than four shall represent professional aspects of Scots lexicography, e.g. fundraising, marketing or knowledge exchange, or shall otherwise represent one or more significant groups of Scots language dictionary users (actual or potential).

Eligibility for Governorship is dependent on nomination or invitation, as prescribed by our constitution.

### ***Induction and training of Governors***

DSL's initial board of Governors were inducted to the organisation and their role within it at a two-session, online event in 2021. These events were recorded and the recordings are permanently available to subsequently appointed Governors. Governors are also provided with a copy of the Charity's constitution, standing orders and code of conduct. We will review these induction arrangements prior to the planned programme of demissions from September 2025.

### ***Appointment of Trustees***

The minimum number of Charity Trustees is four. The maximum number is five. At each AGM, the Trustees retire from office and the Governors elect from among themselves the Trustees for the year ahead. Retiring Trustees are eligible for re-election.

### ***Volunteers***

The Governors (including Trustees) are volunteers and claim no remuneration. Governors devote around 3 hours each to each AGM, exclusive of preparatory reading. The Trustees additionally spend c.10 hours each per year on Board meetings (4 meetings x 2.5 hours), also exclusive of preparatory reading. The Convener contributes a further c.50 hours per year on other matters of governance and in support of the CEO.

### ***Key management personnel***

Key management personnel are deemed to be the Trustees and CEO.

## **Dictionaries of the Scots Language SCIO**

Annual Report and Financial Statements for the year ended 31 March 2025

### **G. Reference and administrative details**

---

**Registered Charity name** Dictionaries of the Scots Language SCIO

**Charity registration number** SC032910

**Principal office & Registered office**

**Trustees on 31 Mar 2025**

**Ordinary Governors on 31 Mar 2025**

**CEO on 31 Mar 2025**

**Bankers**

Virgin Money  
83 George Street  
PO Box 24  
Edinburgh EH2 3ES

**Independent examiner**

## **Dictionaries of the Scots Language SCIO**

Annual Report and Financial Statements for the year ended 31 March 2025

### **H. Statement of Trustees' responsibilities**

---

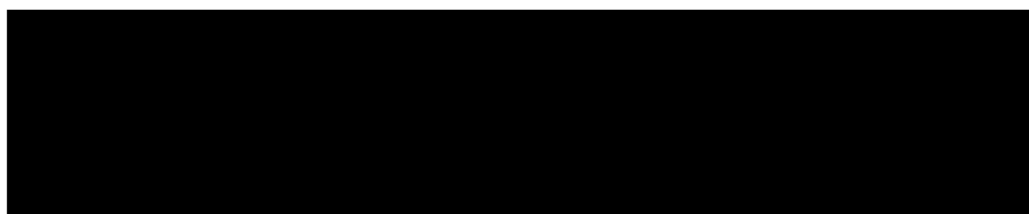
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable organisation and of the incoming resources and application of resources, including the income and expenditure of the charitable organisation, for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP (FRS 102);
- 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 organisation 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 organisation and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charitable organisation's Constitution. They are also responsible for safeguarding the assets of the charitable organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' annual report was approved on 28 May 2025 and signed on behalf of the Trustees by:



## Dictionaries of the Scots Language SCIO

Annual Report and Financial Statements for the year ended 31 March 2025

### Section 2

#### Statement of Receipts and Payments for year ended 31 March 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
<b><u>Receipts</u></b>				
Donations	£2,624	0	£2,624	£2,141
Grants	£220,800	0	£220,800	£225,000
Gross trading receipts	£75	0	£75	£10,120
Income from Investments other than land and buildings	£10,689	0	£10,689	£7,373
Gross receipts from other charitable activities	£852	0	£852	£904
<b>Total Receipts</b>	<b>£235,040</b>	<b>0</b>	<b>£235,040</b>	<b>£245,538</b>

#### **Payments**

Payments relating directly to charitable activities	£259,129	0	£259,129	£193,911
Independent Examination	£700	0	£700	£700
Purchases of Fixed Assets	£2,232	0	£2,232	£2,059
<b>Total Payments</b>	<b>£262,061</b>	<b>0</b>	<b>£262,061</b>	<b>£196,670</b>

<b>(Deficit)/Surplus for the year</b>	<b>(£27,021)</b>	<b>0</b>	<b>(£27,021)</b>	<b>£48,868</b>
---	------------------	----------	------------------	----------------

## Dictionary of the Scots Language SCIO

Annual Report and Financial Statements for the year ended 31 March 2025

### Section 3

#### Statement of Balances – As at 31/3/2025

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
<b>Cash Fund</b>				
Cash and bank balances at start of year	£312,539	0	£312,539	£263,671
(Deficit)/Surplus shown on receipts and payments account	(£27,021)	0	(£27,021)	£48,868
<b>Cash/bank balances at end of year</b>	<b>£285,518</b>	<b>0</b>	<b>£285,518</b>	<b>£312,539</b>

Bank and Cash Fund Balances	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Virgin Money Current / [REDACTED]	£26,396	0	£26,396	£20,847
Virgin Money Savings / [REDACTED]	£40,299	0	£40,299	£30,657
Nationwide Savings Account	£42,273	0	£42,273	£87,558
Charity Bank Savings Account	£91,116	0	£91,116	£88,270
United Trust Bank Savings Account	£85,000	0	£85,000	£85,000
PayPal Acct	£434	0	£434	£207
Petty Cash	0	0	0	0
<b>Total</b>	<b>£285,518</b>	<b>0</b>	<b>£285,518</b>	<b>£312,539</b>

## Dictionary of the Scots Language SCIO

Annual Report and Financial Statements for the year ended 31 March 2025

<b>Other Assets</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
Computer Equipment	£3,132	0	£3,132	£2,059
Gift Aid	£204	0	£204	£228
Royalties Due	£225	0	£225	£12
Royal London Pension Refund	0	0	£0	£210
<b>Total</b>	<b>£3,561</b>	<b>0</b>	<b>£3,561</b>	<b>£2,509</b>

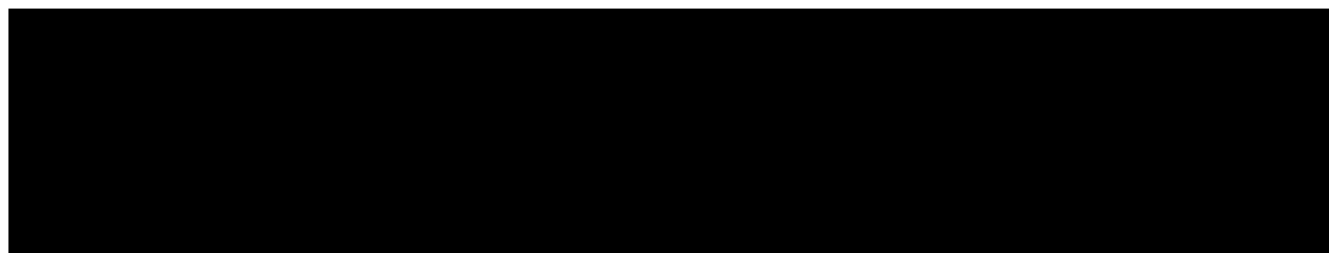
	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
<b>Liabilities</b>				
PAYE/NIC	£4,071	0	£4,071	£2,980
Occupational Pension	£1,825	0	£1825	0
Payroll Invoice	£115	0	£115	£93
Independent Examiner Fees	£840	0	£840	£700
LPub Invoice	0	0	0	£3,476
Quaker House meeting room	£733	0	£733	0
<b>Total</b>	<b>£7,584</b>	<b>0</b>	<b>£7,584</b>	<b>£7,249</b>

**Signed by two Trustees, on behalf of all Trustees.**

**Signature**

**Print Name**

**Date of Approval**



## **Dictionaries of the Scots Language SCIO**

Annual Report and Financial Statements for the year ended 31 March 2025

### **Section 4**

#### **Notes to the accounts - for the year ended 31 March 2025**

##### **1. Basis of accounting**

The financial statements to 31 March 2025 have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

##### **2. Nature and purpose of funds**

Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the Charity. The Trustees maintain a single unrestricted fund for the day-to-day running of the Charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year there were no Restricted Funds.

##### **3. Governors' Remuneration and Expenses**

The Governors (including Trustees) receive no remuneration but may be reimbursed for expenses properly incurred in accordance with our Governors' Expenses Policy. In the year ended 31 March 2025 this included reasonable travelling costs only. The amount of any expenses waived by our Governors need not be disclosed as the total value is not material in the context of the Charity's total expenditure.

##### **4. Transactions with Governors/Trustees and connected persons**

There were no transactions between the Charity and any Charity Governor/Trustee or person connected to a Charity Governor/Trustee in the year ended 31 March 2025.

##### **5. Pensions and other post-retirement benefits**

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

## Dictionaries of the Scots Language SCIO

Annual Report and Financial Statements for the year ended 31 March 2025

### Section 5

#### Additional Analysis of Receipts and Payments to 31 March 2025

##### 6. Donations

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Donations ( <i>including subscriptions 24/25</i> )	£2,393	0	£2,393	£895
Subscriptions ( <i>included in donations 24/25</i> )		0		£854
Gift Aid	£231	0	£231	£392
<b>Total</b>	<b>£2,624</b>	<b>0</b>	<b>£2,624</b>	<b>£2,141</b>

##### 7. Legacies

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Legacies	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

##### 8. Grants

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Scottish Government Grant	£220,800	0	£220,800	£225,000
<b>Total</b>	<b>£220,800</b>	<b>0</b>	<b>£220,800</b>	<b>£225,000</b>



## Dictionary of the Scots Language SCIO

Annual Report and Financial Statements for the year ended 31 March 2025

### 9. Gross receipts from other charitable activities

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Royalties	£852	0	£852	£904
<b>Total</b>	<b>£852</b>	<b>0</b>	<b>£852</b>	<b>£904</b>

### 10. Payments relating directly to Charitable activities

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Employment Costs	£218,245	0	£218,245	£155,040
Payroll Fees	£888	0	£888	£955
Misc/Stationery & Postage <i>(including other costs 24/25)</i>	£1,168	0	£1,168	£422
Services	£3,471	0	£3,471	£5,144
Accommodation/ Travel & Training	£7,000	0	£7,000	£4,796
IT & Digital Services/Support/Equipment	£19,815	0	£19,815	£18,477
Consultancy/Freelance & Projects	£8,541	0	£8,541	£8,249
Other Costs <i>(included in Misc 24/25)</i>	0	0	0	£828
<b>Total</b>	<b>£259,129</b>	<b>0</b>	<b>£259,129</b>	<b>£193,911</b>

### 11. Governance Costs

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Independent Examiner's fee	£700	0	£700	£700
<b>Total</b>	<b>£700</b>	<b>0</b>	<b>£700</b>	<b>£700</b>

## Dictionary of the Scots Language SCIO

Annual Report and Financial Statements for the year ended 31 March 2025

### 12. Transfers between Funds

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Transfers	0	0	0	0
<b>Total</b>	0	0	0	0

# Dictionaries of the Scots Language SCIO

Annual Report and Financial Statements for the year ended 31 March 2025

## Section 6

### Independent Examiners Report to the Trustees of Dictionaries of the Scots Language SCIO for the year ended 31 March 2025

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 12 to 18.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion as set out below and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the charity and the trustees, as a body, for my work or for this report.

#### Respective responsibilities of trustees and examiner

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

#### Basis of independent examiner's statement

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

#### Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material 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 financial statements which accord with the accounting records and comply with Regulation 9 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 financial statements to be reached.

**Date:** 10<sup>th</sup> September 2025