

**REGISTERED COMPANY NUMBER: SC359723 (Scotland)**  
**REGISTERED CHARITY NUMBER: SC017305**

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2021**

**for**

**The Scottish Register of Language  
Professionals with the Deaf Community  
Known as  
SRLPDC**



Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

**The Scottish Register of Language  
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**Contents of the Financial Statements  
for the Year Ended 31 March 2021**

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**The Scottish Register of Language  
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**Reference and Administrative Details  
for the Year Ended 31 March 2021**

<b>TRUSTEES</b>	Ms M A Greig Chair Ms L Greig Ms K Forbes (resigned 1.5.20) Ms D Jewell (resigned 1.5.20) Ms B Young (resigned 1.5.20) Ms M Reid
<b>REGISTERED OFFICE</b>	C/O Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
<b>REGISTERED COMPANY NUMBER</b>	SC359723 (Scotland)
<b>REGISTERED CHARITY NUMBER</b>	SC017305
<b>INDEPENDENT EXAMINER</b>	Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
<b>BANKERS</b>	The Royal Bank of Scotland 5th Floor Bath Street Glasgow G2 4RS
<b>SOLICITORS</b>	McRoberts LLP Excel House 30 Hanover Street Edinburgh EH3 8BL

**The Scottish Register of Language  
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**Report of the Trustees  
for the Year Ended 31 March 2021**

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 2021. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Objects of the organisation are to advance education and health and promote equality and diversity. This will be done by:-

- Promoting BSL/English interpreting and associated professional language services so that deaf people will have access to effective communication, allowing them to make informed choices about every aspect of their lives.
- Providing support in particular for education, medical, legal, and employment matters, and to strive for an equal opportunity for deaf people to enjoy and contribute to culture and the arts.
- Maintaining and administering a Register of BSL/English interpreters and associated language professionals.
- Co-operating with any recognised body concerned directly or indirectly with the welfare of deaf people and in the provision of BSL/English professional language services for deaf people throughout the UK and internationally.
- Establishing and fostering relationships with government, local authorities and relevant public bodies to feed into national and local planning affecting deaf people.
- Carrying out ongoing assessment of the interpreting/language skills of the registrants, including monitoring of completion of the annual CPD requirements to ensure that professional standards are maintained.
- Ensuring best practice in BSL/English interpreting and associated professional language activities, and to further the profession of those practitioners both nationally and internationally.
- Generally take such steps as will promote the status and reputation of the Scottish Register of Language Professionals with the Deaf Community (SRLPDC)

**Significant activities**

The SRLPDC Board and staff continued with their work towards the aims of the organisation during this year.

On 31 March 2021, the Register contained the following;

- 59 Registered BSL/English Interpreters
- 2 Guide Communicators
- 2 Trainee BSL/English Interpreters
- 7 Registered Agencies
- 1 Deafblind Manual Interpreters
- 1 Lipspeaker

SRLPDC has continued to develop a new route to registration for BSL/English interpreters. The SQA customised award is the BSL/English Interpreting Qualification that was approved by the SQA and accredited by the Scottish Credit and Qualification Framework at SCQF Level 10. The BSL/English Interpreting Qualification completed its pilot mid-year, and the Board have been working with NRCPD to map the award with them too before it becomes available across Scotland in SQA approved centres

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**Report of the Trustees  
for the Year Ended 31 March 2021**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The dramatic shift in its make-up meant that SRLPDC carried out a lesser range of activities and tasks compared to previous years. However, work still included representing views of its registrants, promoting the organisation, and promoting the professions of its registrants to raise awareness of value of registered communication support professionals.

A key component of SRLPDC's work has been the overseeing of professional development activities of its registrants. Evidence of professional development is a requirement for continued registration with SRLPDC, advice and information were given to those who requested support and an affiliated CPD Assessor (sessional) continues to be in place.

SRLPDC continues to engage with many different organisations and bodies, for example Police Scotland, NHS Boards, NRCPD, Queen Margaret University and Heriot Watt University, although to a much lesser extent than previous years.

Social media channels were also used considerably less during this year. This was a reflection on the shift towards becoming a registering-only body, leaving social media platforms within the remit of the membership organisation, the recently established Scottish Collaborative of Sign Language Interpreters (SCOSLI).

**FINANCIAL REVIEW**

**Financial position**

The charity generated a net surplus of £3,206 for the year to 31 March 2021 (2020: deficit -£4,116).

Reserves at balance date stood at £47,532 (2020: £44,326), all of which were unrestricted (2020: £44,326).

**Principal funding sources**

SRLPDC received the absolute majority of its income in the form of registration fees and a very small proportion of charitable donations. Expenditure is tightly controlled. In terms of representing the interests of deaf people, their language accessibility needs, and those who meet these needs, it is felt strongly that SRLPDC represents good value for money for all concerned.

**Reserves policy**

The Board of Trustees aims to hold in reserve a balance equivalent to three months operational expenses.

Based on the 2020/21 accounts, operational expenses for three months amount to £4,051. Reserves at 31 March 2021 are £47,532 and so the trustees are satisfied this aim is being met comfortably. The additional reserves held will be used to reinvest in SRLPDC's service and allow continuity in terms of working capital requirements when income is accrued in arrears.

**FUTURE PLANS**

The Board of Trustees has agreed upon a new strategic plan that reflects the significant downsizing of the organisation's remit and finances. This plan is accessible on the website and key aims for the future include establishing a more appropriate staff structure and financial reporting to meet our needs, develop governance arrangements and expanding further categories of registration.

SRLPDC will actively support the development and implementation of the British Sign Language (Scotland) Act 2015, and seek to ensure the British Sign Language interpreting profession is prepared and able to provide any additional services necessary as a result of the Act.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Scottish Association of Sign Language Interpreters was established as a charity in 1988 and as a company limited by guarantee in 2009. The Trustees of the charity are the Directors of the company.

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**Report of the Trustees  
for the Year Ended 31 March 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Charity constitution**

SRLPDC became a company limited by guarantee on May 15th 2009. The company number is SC359723. The organisation registered with OSCR in February 1988, and the Scottish charity number is SC017305. These numbers will remain the same after the full transition to The Scottish Register is complete.

The company is governed by the Board of Directors who are the trustees of the charity. The maximum number of board members is eleven, of which a maximum of two can be registered interpreters/ language professionals.

The Board of Directors appoints and agrees the remuneration of the members of staff of the charity. No member of the Board of Directors can be appointed to any salaried office or any office of the charity paid by fees, and no remuneration or other benefit is given to any Board member, except reimbursement of reasonable out of pocket expenses.

**Recruitment and appointment of new trustees**

Directors must make formal application and their joining the Board is agreed upon by existing trustees. The Board of Directors has the power to co-opt a maximum of two people who may have particular expertise to assist in the administration of the organisation.

Most directors, when elected, are already familiar with the practical work of the charity having been previously involved with the associated professional landscape. New directors are invited to attend short training opportunities to familiarise themselves with the OSCR requirements. Directors are encouraged and required to attend relevant training to ensure the board has appropriate skills.

**Organisational structure**

The Finance/Admin post continued to be in place on a 21 hours per week basis until it was made redundant on 30.5.20. For the remainder of the financial year, the administration function was carried out on a volunteer basis by the Chair of the Board of Trustees. This arrangement was temporary pending the appointment of a Registrar on a part time basis to oversee the maintenance of the register of language professionals as it currently stands.

The Board continues to have arrangements in place to secure expertise when necessary on a sessional basis, for example those maintaining and developing the website, plus the CPD Assessor.

**Key management remuneration**

The Board of Directors intends to appoint a Registrar on a part time basis to oversee the maintenance of the register of language professionals as it currently stands.

**Related parties**

SRLPDC represents the interests of sign language interpreters and language service professionals to deafblind people and the deaf community at all levels of Scottish civic society, and on a number of public bodies, including at a UK level. SRLPDC has worked in depth with NRCPD to ensure parity of registration and quality.

SRLPDC is a member of The Alliance and also endeavours to work closely with other voluntary sector organisations, the Scottish Government, local authorities, Queen Margaret University and Heriot-Watt University, and most importantly the deaf community.

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**Report of the Trustees  
for the Year Ended 31 March 2021**

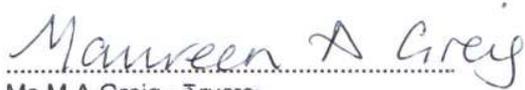
**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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.

The directors review the major risks the charity faces on an annual basis or more regularly if circumstances dictate. The directors believe that the annual review of the financial systems, financial viability, income management strategy, stakeholder satisfaction, health and safety issues, and organisational policies and procedures, is sufficient to significantly reduce the risks. Other operational and business risks will also be mitigated by regular reviews undertaken by the Board of Trustees.

Approved by order of the board of trustees on 15th December 2021 and signed on its behalf by:



Ms M A Greig - Trustee

**Independent Examiner's Report to the Trustees of  
The Scottish Register of Language  
Professionals with the Deaf Community**

I report on the accounts for the year ended 31 March 2021 set out on pages seven to fifteen.

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.



David Nicholls FCCA  
Fellow, Association of Chartered Certified Accountants  
Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

Date: 21 December 2021

**The Scottish Register of Language  
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**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	206	-	206	128
Other trading activities	3	19,017	-	19,017	17,827
Other income	4	188	-	188	469
<b>Total</b>		<u>19,411</u>	<u>-</u>	<u>19,411</u>	<u>18,424</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Promotion and development of sign language and interpreting		16,205	-	16,205	22,540
<b>NET INCOME/(EXPENDITURE)</b>		<u>3,206</u>	<u>-</u>	<u>3,206</u>	<u>(4,116)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		44,326	-	44,326	48,442
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>47,532</u></u>	<u><u>-</u></u>	<u><u>47,532</u></u>	<u><u>44,326</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

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**Balance Sheet  
31 March 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	11	611	-
<b>CURRENT ASSETS</b>			
Cash at bank		47,803	48,253
<b>CREDITORS</b>			
Amounts falling due within one year	12	(882)	(3,927)
<b>NET CURRENT ASSETS</b>		<u>46,921</u>	<u>44,326</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>47,532</u>	<u>44,326</u>
<b>NET ASSETS</b>		<u><u>47,532</u></u>	<u><u>44,326</u></u>
<b>FUNDS</b>	14		
Unrestricted funds:			
General fund		<u>47,532</u>	<u>44,326</u>
<b>TOTAL FUNDS</b>		<u><u>47,532</u></u>	<u><u>44,326</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

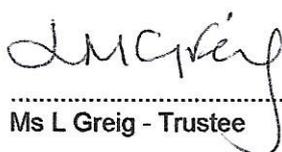
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on  
15 December 2021 and were signed on its behalf by:

  
.....  
Ms L Greig - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**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 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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment - 25% on cost

**Taxation**

The Scottish Register of Language Professionals with the Deaf Community is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity 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.

**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.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

<b>2. DONATIONS AND LEGACIES</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Donations	206	128
	<u>          </u>	<u>          </u>
<b>3. OTHER TRADING ACTIVITIES</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Fundraising	-	76
Membership Fees	16,002	16,931
Miscellaneous Income	-	820
Agency Fees	3,015	-
	<u>          </u>	<u>          </u>
	<u>19,017</u>	<u>17,827</u>
<b>4. OTHER INCOME</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Employment Allowance	188	469
	<u>          </u>	<u>          </u>
<b>5. CHARITABLE ACTIVITIES COSTS</b>		<b>Direct Costs (see note 6) £</b>
Promotion and development of sign language and interpreting		16,205
		<u>          </u>
<b>6. DIRECT COSTS OF CHARITABLE ACTIVITIES</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Staff costs	7,405	12,915
Staff Travel & Expenses	16	112
Accounting Support	144	299
Bank Charges	299	305
CPD Expenses	503	555
Meeting Costs	-	512
Memberships & Subscriptions	255	228
Postage	46	357
Printing & Stationery	218	822
Telephone & Internet	348	404
Accounting - IE Fee	882	882
Board Travel & Expenses	42	151
Payroll Fees	25	163
IT Support & Servicing	-	187
Project Consultancy	-	1,250
Professional Fees	-	3,298
Advertising	130	-
Communication Support Fee	75	-
	<u>          </u>	<u>          </u>
Carried forward	10,388	22,440

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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Brought forward	10,388	22,440
Recruitment	450	-
Website Costs	5,163	-
Depreciation	204	100
	<u>16,205</u>	<u>22,540</u>

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<u>204</u>	<u>100</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

During the year the trustees received a total of £42 (2020: £101) in expenses incurred in attending meetings, accommodation and catering. All payments were made in furtherance of the charity's objectives.

**9. STAFF COSTS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	7,163	12,270
Social security costs	188	469
Other pension costs	54	176
	<u>7,405</u>	<u>12,915</u>

Included in the wages and salaries figure above is £6,041 in redundancy costs paid in the year.

The average monthly number of employees during the year was as follows:

	<b>2021</b>	<b>2020</b>
Office Staff	<u>-</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	128	-	128
Other trading activities	17,827	-	17,827
Other income	469	-	469
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>18,424</b>	<b>-</b>	<b>18,424</b>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Promotion and development of sign language and interpreting	22,540	-	22,540
	<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(4,116)</b>	<b>-</b>	<b>(4,116)</b>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>48,442</b>	<b>-</b>	<b>48,442</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>44,326</b>	<b>-</b>	<b>44,326</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**11. TANGIBLE FIXED ASSETS**

	<b>Computer Equipment £</b>
<b>COST</b>	
At 1 April 2020	2,428
Additions	815
	<hr/>
At 31 March 2021	3,243
	<hr/>
<b>DEPRECIATION</b>	
At 1 April 2020	2,428
Charge for year	204
	<hr/>
At 31 March 2021	2,632
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2021	611
	<hr/> <hr/>
At 31 March 2020	-
	<hr/> <hr/>

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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	345
Payroll Account	-	32
Accrued expenses	882	882
Deferred Income	-	2,668
	<u>882</u>	<u>3,927</u>

Deferred income comprises of income received for membership for 2021/22 and to which the charity was not entitled.

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
At 1 April	2,668	5,285
Deferred in year	-	2,668
Released in year	(2,668)	(5,285)
	<u>-</u>	<u>2,668</u>

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted fund</b>	<b>Restricted funds</b>	<b>2021 Total funds</b>	<b>2020 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	611	-	611	-
Current assets	47,803	-	47,803	48,253
Current liabilities	(882)	-	(882)	(3,927)
	<u>47,532</u>	<u>-</u>	<u>47,532</u>	<u>44,326</u>

**Comparatives for analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2020 Total funds</b>	<b>2019 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	-	-	-	100
Current assets	48,253	-	48,253	54,870
Current liabilities	(3,927)	-	(3,927)	(6,528)
	<u>44,326</u>	<u>-</u>	<u>44,326</u>	<u>48,442</u>

Notes to the Financial Statements - continued  
 for the Year Ended 31 March 2021

14. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	44,326	3,206	47,532
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>44,326</u>	<u>3,206</u>	<u>47,532</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	19,411	(16,205)	3,206
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>19,411</u>	<u>(16,205)</u>	<u>3,206</u>

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
<b>Unrestricted funds</b>			
General fund	48,442	(4,116)	44,326
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>48,442</u>	<u>(4,116)</u>	<u>44,326</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	18,424	(22,540)	(4,116)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>18,424</u>	<u>(22,540)</u>	<u>(4,116)</u>

**The Scottish Register of Language  
Professionals with the Deaf Community  
Known as  
SRLPDC**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**16. DESCRIPTIONS OF UNRESTRICTED FUNDS**

General fund - the unrestricted, 'free reserves' of the charity