Report of the Trustees and

Financial Statements for the Year Ended 31 March 2023

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

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Reference and Administrative Details for the Year Ended 31 March 2023

TRUSTEES M A Greig Chair

L F Crerar (appointed 16.5.22) L Greig (resigned 31.7.22) J C Ferguson (appointed 21.4.22)

REGISTERED OFFICEC/O Brett Nicholls Associates

Herbert House 24 Herbert Street

Glasgow G20 6NB

REGISTERED COMPANY

NUMBER

SC359723 (Scotland)

REGISTERED CHARITY

NUMBER

SC017305

INDEPENDENT EXAMINER David Nicholls FCCA

Brett Nicholls Associates

Herbert House 24 Herbert Street

Glasgow G20 6NB

BANKERS The Royal Bank of Scotland

5th Floor Bath Street Glasgow G2 4RS

SOLICITORS Macroberts LLP

Excel House 30 Hanover Street

Edinburgh EH3 8BL

Report of the Trustees for the Year Ended 31 March 2023

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 2023. 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)

Report of the Trustees for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Significant activities

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

On 31 March 2022, the Register contained the following;

- 61 Registered BSL/English Interpreters
- 1 Guide Communicators
- 2 Trainee BSL/English Interpreters
- 5 Registered Agencies
- 2 Deafblind Manual Interpreters
- 2 Lipspeaker

(Please note, a very small number of our registrants hold dual registration e.g. for both interpreter and lipspeaker, so the actual number of people is slightly lower than the total of the above).

SRLPDC has endeavoured 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 in mid 2020. However, the UK-wide registering body, NRCPD, has declined to accept the SQA's accreditation and has asked for further additions before they will be prepared to map it. This process remains on-going and has delayed the award becoming available across Scotland in SQA approved centres. The relevant parts of the award have been revised and redrafted and sent back to NRCPD for further consideration. No conclusive response has been received at the time of writing. This process remains on-going and has delayed the award becoming available across Scotland in SQA approved centres.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

SRLPDC's Registrar continues to represent views of our 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. Forward planning regarding CPD includes the setting up of a working group to recommend developments to the website and revise the organisation-wide CPD policy.

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

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

FINANCIAL REVIEW

Financial position

The charity generated an operating surplus of £8,029 for the year to 31 March 2023 (2022: deficit of £15,205).

Reserves at 31 March 2023 stood at £40,356 (2022: £32,327), all of which were unrestricted (2022: £32,327).

Principal funding sources

SRLPDC received the absolute majority of its income in the form of registration fees. 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.

Report of the Trustees for the Year Ended 31 March 2023

FINANCIAL REVIEW

Reserves policy

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

Based on the 2022/23 accounts, operational expenses for three months amount to £2,866. Reserves at 31 March 2023 are £40,356 and so the trustees are satisfied this aim is being met comfortably. Funds held in excess of this amount will be reinvested in the development of the organisation.

FUTURE PLANS

The Board of Trustees agreed upon a strategic plan to 2023 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.

Charity constitution

SASLI 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 remain the same since the full transition to SRLPDC (The Scottish Register) in May 2020.

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 those engaged in employment for 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 administration of SRLPDC is carried out by our Registrar. This role a freelance position with the offer of approximately 350 hours of work per annum. The Registrar reports to the Scottish Register's Board of Trustees and is responsible for their own tax/ National Insurance payments.

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.

Report of the Trustees for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

The Board of Directors appointed a Registrar on a part time basis to oversee the maintenance of the register of language professionals as it currently stands. Total employer costs for this role in the year were £5,276 (2022: £2,460)

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.

SRLPDC also works constructively with its 'sister' organization - The Scottish Collaborative of Sign Language Interpreters (SCOSLI) - i.e. the membership part of the previous organization, SASLI. As noted in the 'Reserves' paragraph above, SRLPDC transferred the agreed portion of SASLI's reserves (i.e. £22,013) on 25.03.22 to underpin SCOSLI's continued growth and development. They have established a broad and highly relevant training programme for interpreters and associated professionals, and this has proved immensely beneficial in supporting SRLPDC registrants to complete their CPD obligations.

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 undertake by the Board of Trustees. To that end, the organisation's banking arrangements were fully revised and upgraded as of February 2023.

Approved by order of the board of trustees on ... 7 Im July ... 2023... and signed on its behalf by:

Maureen & Greig MA 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 2023 set out on pages seven to sixteen.

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 (as amended). 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

Association of Chartered Certified Accountants

Brett Nicholls Associates

Herbert House 24 Herbert Street

Glasgow G20 6NB

Date: 14 July 2013

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2023

		2023 Total funds	2022 Total funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM Donations and legacies	3	692	-
Other trading activities	4	18,800	15,426
Total		19,492	15,426
EXPENDITURE ON Charitable activities Promotion and development of sign	5		
language and interpreting		11,463	8,618
Other	8		22,013
Total		11,463	30,631
NET INCOME/(EXPENDITURE)		8,029	<u>(15,205</u>)
RECONCILIATION OF FUNDS Total funds brought forward		32,327	47,532
TOTAL FUNDS CARRIED FORWARD		40,356	32,327

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities through unrestricted funds.

This statement of financial activities includes all gains and losses recognised in the year.

Comparative figures for the previous year by fund type are shown in Note 11.

Balance Sheet 31 March 2023

FIVED AGGETG	Notes	2023 £	2022 £
FIXED ASSETS Tangible assets	12	203	407
CURRENT ASSETS Debtors Cash at bank	13	164 41,009	32,880
		41,173	32,880
CREDITORS Amounts falling due within one year	14	(1,020)	(960)
NET CURRENT ASSETS		40,153	31,920
TOTAL ASSETS LESS CURRENT LIABILITIES		40,356	32,327
LIABILITIES			
NET ASSETS		40,356	32,327
FUNDS	16		
Unrestricted funds: General fund		40,356	32,327
TOTAL FUNDS		40,356	32,327

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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.

The notes on pages 10 to 16 form part of these financial statements

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Balance Sheet - continued 31 March 2023

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 and were signed on its behalf by:

L F Crerar - Trustee

Notes to the Financial Statements for the Year Ended 31 March 2023

1. GENERAL INFORMATION

The Scottish Register of Language Professionals with the Deaf Community ("the charity") is Scottish charitable incorporated organisation governed by its constitution dated 18 February 1988. It was registered as a charity in Scotland (registered number SC017305) on 18 February 1988. Its registered address is C/O Brett Nicholls Associates, Herbert House, 24 Herbert Street, Glasgow, Scotland, G20 6NB.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

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

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Notes to the Financial Statements - continued for the Year Ended 31 March 2023

2. **ACCOUNTING POLICIES - continued**

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.

3.	DONA'	TIONS	AND I	LEGA	CIES
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Promotion and development of sign

language and interpreting

v.		Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
5.	CHARITABLE ACTIVITIES COSTS		18,800	15,426
	Membership Fees Compensation Agency Fees		£ 18,562 140 98	£ 14,926 500
4.	OTHER TRADING ACTIVITIES		2023	2022
	DWP Income		£ 692	£
3.	DONATIONS AND LEGACIES		2023	2022

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10,114

1,349

11,463

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Accounting Support	516	454
Bank Charges	378	265
CPD Expenses	473	713
Printing & Stationery	129	150
Telephone & Internet	456	424
Training	-	290
Communication Support Fee	1,111	840
Travel and Entertainment	106	-
Website Costs	1,465	1,533
Registrar Fees	5,276	2,460
Depreciation	204	204
	10,114	7,333

7. SUPPORT COSTS

	Finance £
Promotion and development of sign language and interpreting	<u>1,349</u>

Support costs, included in the above, are as follows:

Finance

	2023	2022
	Total Activities £	Total activities £
Independent Examination Board Travel & Expenses	1,020 329	960 <u>325</u>
	<u>1,349</u>	1,285

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Notes to the Financial Statements - continued for the Year Ended 31 March 2023

8.	OTHER
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o men	2023	2022
	£	£
Transfer to SCOSLI (see note 17)	_ _	22,013

9. NET INCOME/(EXPENDITURE)

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

	2023	2022	
	£	£	
Depreciation - owned assets	204	204	

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

During the year the trustees received a total of £329 (2022: £325) in expenses incurred in attending meetings, accommodation and catering. All payments were made in furtherance of the charity's objectives.

11. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES** Restricted Unrestricted Total fund funds funds £ £ £ **INCOME AND ENDOWMENTS FROM** Other trading activities 15,426 15,426 **EXPENDITURE ON** Charitable activities Promotion and development of sign language and interpreting 8,618 8,618 Other 22,013 22,013 Total 30,631 30,631 **NET INCOME/(EXPENDITURE)** (15,205)(15,205)**RECONCILIATION OF FUNDS** Total funds brought forward 47,532 47,532 TOTAL FUNDS CARRIED FORWARD 32,327 32,327

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

12. TANGIBLE FIXED ASSETS

12.	TANGIBLE FIXED AGGETG				Computer Equipment £
	COST At 1 April 2022 and 31 March 2023				816
	DEPRECIATION At 1 April 2022 Charge for year				409 204
	At 31 March 2023				613
	NET BOOK VALUE At 31 March 2023				203
	At 31 March 2022				<u>407</u>
13.	DEBTORS: AMOUNTS FALLING DUE V	VITHIN ONE YEA	R	2023	2022
	Trade debtors			£ 164	£
14.	CREDITORS: AMOUNTS FALLING DUE	WITHIN ONE YE	EAR	2023	2022
	Accrued expenses			£ 1,020	£ 960
15.	ANALYSIS OF NET ASSETS BETWEEN	I FUNDS		0000	0000
		Unrestricted fund £	Restricted funds	2023 Total funds £	2022 Total funds £
	Fixed assets Current assets Current liabilities	203 41,173 <u>(1,020</u>)	- - -	203 41,173 (1,020)	407 32,880 (960)
		40,356	<u>-</u>	40,356	32,327
	Comparatives for analysis of net asset	s between funds			
	Fixed assets Current assets Current liabilities	Unrestricted funds £ 407 32,880 (960)	Restricted funds £	2022 Total funds £ 407 32,880 (960)	2021 Total funds £ 611 47,803 (882)
		32,327		32,327	47,532

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

16.

TOTAL FUNDS

MOVEMENT IN FUNDS			
	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds General fund	32,327	8,029	40,356
TOTAL FUNDS	32,327	8,029	40,356
Net movement in funds, included in the above are as follow	vs:		
	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds General fund	19,492	(11,463)	8,029
TOTAL FUNDS	19,492	<u>(11,463</u>)	8,029
Comparatives for movement in funds			
	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Comparatives for movement in funds Unrestricted funds General fund		movement in funds	31/3/22
Unrestricted funds	£	movement in funds £	31/3/22 £
Unrestricted funds General fund	£ 47,532 47,532	movement in funds £ (15,205) (15,205)	31/3/22 £ 32,327
Unrestricted funds General fund TOTAL FUNDS Comparative net movement in funds, included in the above	£ 47,532 47,532	movement in funds £ (15,205) (15,205)	31/3/22 £ 32,327
Unrestricted funds General fund TOTAL FUNDS	£ 47,532 47,532 e are as follows: Incoming resources	movement in funds £ (15,205) (15,205) Resources expended	31/3/22 £ 32,327 32,327 Movement in funds

(30,631)

(15,205)

15,426

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

17. RELATED PARTY DISCLOSURES

SRLPDC also works constructively with its 'sister' organisation - The Scottish Collaborative of Sign Language Interpreters (SCOSLI). During the prior year, SRLPDC transferred the agreed portion of SASLI's reserves, £22,013, to SCOSLI.

18. PURPOSE OF UNRESTRICTED FUNDS

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