

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025**
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

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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

**Reference and Administrative Details
for the Year Ended 31 March 2025**

TRUSTEES	M A Greig - Chair L F Crerar J C Ferguson B B Blake A Hendry
REGISTERED OFFICE	C/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 2025**

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 2025. 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 2025, the Register contained the following;

- 61 Registered BSL/English Interpreters
- 1 Guide Communicators
- 8 Trainee BSL/English Interpreters
- 7 Registered Agencies
- 2 Deafblind Manual Interpreters
- 2 Lipspeaker's

(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 now completed the development of 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. In response to feedback from NRCPD (the UK-wide registering body) some additional evidence requirements were incorporated and parts of the award revised. These revisions were accepted by both NRCPD and the SQA in early 2025 and the pilot of the revised award is now at its midpoint.

**Report of the Trustees
for the Year Ended 31 March 2025**

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 two affiliated CPD Assessors (sessional) continues to be in place. Significant development of the CPD portal on the website has taken place in the last six months, these developments are now being trialled to ensure they are fit for purpose.

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, and spoken language organisations, although to a much lesser extent than previous years.

Social media channels continued to be used minimally during this year. Social media platforms are used significantly more within the remit of our (sister) membership organisation, the Scottish Collaborative of Sign Language Interpreters (SCOSLI).

FINANCIAL REVIEW

Financial position

The charity generated a net surplus of £2,437 for the year to 31 March 2025 (2024: deficit of £1,298).

Reserves at 31 March 2025 stood at £41,495 (2024: £39,058), all of which were unrestricted (2024: £39,058).

Principal funding sources

SRLPDC received the absolute majority of its income in the form of registration fees. 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 2024/25 accounts, operational expenses for three months amount to £2,382. Reserves at 31 March 2025 are £41,958 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 have agreed upon a revised strategic plan to 2027 that reflects the consolidation of the organisation's remit and finances. This plan is accessible on the website and key aims for the future include developing the pool of affiliated subject area experts who can support our work, further aligning our processes with relevant UK organisation's, 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 and is controlled by articles of associations. The Trustees of the charity are the Directors of the company.

**Report of the Trustees
for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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, auditing our progress and CPD Assessors.

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 £4,035 (2024: £5,184).

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' organisation - The Scottish Collaborative of Sign Language Interpreters (SCOSLI) - i.e. the membership part of the previous organisation, SASLI. 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 undertaken by the Board of Trustees. To that end, the organisation's banking arrangements were fully revised and upgraded as of February 2023.

**The Scottish Register of Language
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**Report of the Trustees
for the Year Ended 31 March 2025**

Approved by order of the board of trustees on 30/5/25 and signed on its behalf by:

Maureen A Greig
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 2025 set out on pages seven to fifteen.

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

Date: 6 June 2025

**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 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	150	-	150	951
Other trading activities	3	<u>11,814</u>	<u>-</u>	<u>11,814</u>	<u>12,916</u>
Total		<u>11,964</u>	<u>-</u>	<u>11,964</u>	<u>13,867</u>
 EXPENDITURE ON					
Charitable activities	4				
Promotion and development of sign language and interpreting		<u>9,527</u>	<u>-</u>	<u>9,527</u>	<u>15,165</u>
 NET INCOME/(EXPENDITURE)		<u>2,437</u>	<u>-</u>	<u>2,437</u>	<u>(1,298)</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>39,058</u>	<u>-</u>	<u>39,058</u>	<u>40,356</u>
 TOTAL FUNDS CARRIED FORWARD		<u>41,495</u>	<u>-</u>	<u>41,495</u>	<u>39,058</u>

CONTINUING OPERATIONS

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

All income and expenditure derive from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in Note 9.

All income and expenditure was unrestricted in both years.

**The Scottish Register of Language
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**Balance Sheet
31 March 2025**

	Notes	2025 £	2024 £
CURRENT ASSETS			
Cash at bank		46,088	40,078
CREDITORS			
Amounts falling due within one year	11	(4,593)	(1,020)
NET CURRENT ASSETS		<u>41,495</u>	<u>39,058</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>41,495</u>	<u>39,058</u>
NET ASSETS		<u>41,495</u>	<u>39,058</u>
FUNDS	13		
Unrestricted funds:			
General fund		<u>41,495</u>	<u>39,058</u>
TOTAL FUNDS		<u>41,495</u>	<u>39,058</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 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.

30/05/2025

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

The notes on pages 9 – 15 form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES

General information

The Scottish Register of Language Professionals with the Deaf Community ("the charity") is a Scottish company limited by guarantee and governed by its articles of association. 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, G20 6NB.

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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES - continued

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.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
DWP Income	<u>150</u>	<u>951</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Membership Fees	11,514	12,156
Compensation	300	-
Agency Fees	<u>-</u>	<u>760</u>
	<u>11,814</u>	<u>12,916</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Promotion and development of sign language and interpreting	<u>8,360</u>	<u>1,167</u>	<u>9,527</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Accounting Support	-	121
CPD Expenses	-	450
Printing & Stationery	328	123
Telephone & Internet	293	359
Training	1,200	-
Professional Fees	34	-
Communication Support Fee	150	570
Website Costs	2,320	6,820
Registrar Fees	4,035	5,402
Depreciation	<u>-</u>	<u>203</u>
	<u>8,360</u>	<u>14,048</u>

6. SUPPORT COSTS

	2025 £	2024 £
Independent Examination	1,140	1,020
Board Travel & Expenses	<u>27</u>	<u>97</u>
	<u>1,167</u>	<u>1,117</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. NET INCOME/(EXPENDITURE)

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

	2025 £	2024 £
Depreciation - owned assets	-	203

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

During the year the trustees received a total of £27 (2024: £97) in expenses incurred in attending meetings, accommodation and catering. All payments were made in furtherance of the charity's objectives.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	951	-	951
Other trading activities	12,916	-	12,916
Total	13,867	-	13,867
EXPENDITURE ON			
Charitable activities			
Promotion and development of sign language and interpreting	15,165	-	15,165
NET INCOME/(EXPENDITURE)	(1,298)	-	(1,298)
RECONCILIATION OF FUNDS			
Total funds brought forward	40,356	-	40,356
TOTAL FUNDS CARRIED FORWARD	39,058	-	39,058

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. TANGIBLE FIXED ASSETS

	Computer Equipment £
COST	
At 1 April 2024 and 31 March 2025	<u>816</u>
DEPRECIATION	
At 1 April 2024 and 31 March 2025	<u>816</u>
NET BOOK VALUE	
At 31 March 2025	<u>-</u>
At 31 March 2024	<u>-</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accrued expenses	1,140	1,020
Deferred Income	<u>3,453</u>	<u>-</u>
	<u>4,593</u>	<u>1,020</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
Current assets	46,088	-	46,088	40,078
Current liabilities	<u>(4,593)</u>	<u>-</u>	<u>(4,593)</u>	<u>(1,020)</u>
	<u>41,495</u>	<u>-</u>	<u>41,495</u>	<u>39,058</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	-	-	-	203
Current assets	40,078	-	40,078	41,173
Current liabilities	<u>(1,020)</u>	<u>-</u>	<u>(1,020)</u>	<u>(1,020)</u>
	<u>39,058</u>	<u>-</u>	<u>39,058</u>	<u>40,356</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

13. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	39,058	2,437	41,495
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>39,058</u>	<u>2,437</u>	<u>41,495</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,964	(9,527)	2,437
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>11,964</u>	<u>(9,527)</u>	<u>2,437</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	40,356	(1,298)	39,058
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>40,356</u>	<u>(1,298)</u>	<u>39,058</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,867	(15,165)	(1,298)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>13,867</u>	<u>(15,165)</u>	<u>(1,298)</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

15. PURPOSE OF UNRESTRICTED FUNDS

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