

# **Dictionaries of the Scots Language SCIO**

Annual Report and Financial Statements for the year ended 31 March 2024



## **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 2024**

# **Dictionaries of the Scots Language SCIO**

Annual Report and Financial Statements for the year ended 31 March 2024

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# Dictionaries of the Scots Language SCIO

Annual Report and Financial Statements for the year ended 31 March 2024

## Section 1 - Trustees' Annual Report

The Trustees present their report and the unaudited financial statements of the Charity for the year ended 31 March 2024. 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 2024 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.

## Purposes of the charity

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Dictionaries of the Scots Language SCIO is Scotland's independent lexicographical body for Scots. Our *Scottish National Dictionary* and *Dictionary of the Older Scottish Tongue* 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 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.

## Activities in 2023-2024

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Our principal activities for the year to 31 March 2024 were as follows.

### Major projects completed

- In August 2023 we advertised a number of editorial vacancies and were overwhelmed by more than 170 applications. Following a careful selection process we hired three new editors from January 2024 and one from Autumn 2024 (on completion of her PhD). This is a major step towards stability given the career stage of our pre-existing staff.

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- In the final months of 2023 we devoted around 50% of our editorial resources to preparing a comprehensive onboarding programme for our new editors. The event was a tremendous success allowing our January cohort to hit the ground running.
- In September 2023 we published The Language of the Scottish Traveller: A Dictionary. This freely available online resource is the first substantial collection of words used by Gypsies and Travellers in Scotland. See <https://travellers.scot/>. The launch event was attended by more than 60 guests, who greatly enjoyed presentations from [REDACTED] (the dictionary's author), [REDACTED] and Scotland's Minister for Equalities, Migration and Refugees.

### Major projects underway

- Online publication of an English-Scots dictionary, an Essential Scots-English dictionary and an Essential Scots-Polish web dictionary.
- Review of DSL's sensitive content. Like many other descriptive, historical dictionaries, some definitions and quotations in SND and DOST use terminology that is unacceptable by today's standards. We are currently reviewing content which may cause offence, particularly in relation to religion, race, gender, politics, sexuality, disability, or vulgar language with a view to revision.
- Regionalisation of SND data. SND uses more than 200 divisions to indicate the regional provenance of its evidence. Although wonderfully rich in detail, these divisions actually inhibit rather than support the identification and comparison of patterns in word geographies. In addition, none of these divisions are easily searchable and most are based on increasingly out-dated administrative areas. We aim to replace this system with one which more transparently signals the regional origins of information, is independent of divisions which are susceptible to change, and is easily searchable.
- A new tool for filtering searches of DSL Online's 710,000 quotations by date.
- A new tool for filtering searches of DSL Online's 79,000 entries by part of speech.
- A popular book on Scots vocabulary in the Outlander book series.

### Public engagement

- We continue to publish a Scots Word of the Week in the Herald newspaper and regularly publish dictionary-related material on our social media platforms.
- We participate in the Scots Language Resource Network, which supports the coordination and publication of publicly-funded resources that help speakers, readers, writers, teachers, learners, and students of Scots.
- We run a daily MacWordle quiz at <https://macwordle.co.uk> as a fun way to promote Scots vocabulary.

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## Performance indicators

During the year to 31 March 2024, our online dictionaries attracted 526,000 users (4% more than last year) and 2 million page views (1% more than last year). Our Scots Dictionary for Schools was downloaded 1,935 times (cumulative total = 10,713 downloads) and our Essential Scots-Polish Dictionary was downloaded 176 times (cumulative total = 866 downloads). At 31 March 2024, our social media channels had a total of 12,100 followers (10% more than last year). Although this is a modest number, our social media reach is impressive: for example, a recent Scots Words of the Week (ca' canny) reached 84,000 Facebook accounts.

## Financial Review

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The year to 31 March 2024 finished with Total Funds of £312,539 (2023: £263,671). The increase was largely due to a delay in starting our recruitment process, the appointment of part-time rather than full-time editors, and rolling forward a number of expenses to the following accounting period. Further details of individual funds can be found on the Statement of Receipts and Payments at section 2.

The appointment of three new editors from January 2024 and a fourth from Autumn 2024 plus investment in the DSL Online modernisation programme is expected to reverse the pattern of accumulating reserves.

## Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity and have identified the key risk as uncertainty of continuing funding.

Since 1 April 2009 the Scottish Government has provided an annual grant-in-aid, but our mid-to-long term security is a continuing concern. We adjust our spending to match our annual guaranteed income. This naturally has an impact on our outputs and activities.

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## Reserves Policy

Restricted reserves held on 31 March 2024 were nil (2023: nil) and unrestricted reserves less outstanding liabilities were £305,290 (2023: £259,149).

The company's reserves policy is to make provision for extraordinary operating costs, statutory redundancy pay, and a general contingency. These amount to £74,000 on 31 March 2024. The total provision on 31 March 2024 is £171,000, including £70,000 for the ongoing DSL Online modernisation programme. The Trustees believe that this is an appropriate level of provision.

## Looking ahead

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Our strategic priorities for the next three to five years emerged from a meeting of our Governors in June 2023. They are:

- Curation of DSL Online as our primary purpose; 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.

Our DSL Online modernisation programme is underway with projects which will deliver a new tool for filtering searches of quotations by date and another for filtering searches of entries by part of speech. We are also undertaking an extensive review of dictionary content with a view to eliminating sensitive content and another of SND's evidential regionalisation system. Other future likely elements include:

- Abbreviations: Both SND and DOST make extensive use of abbreviations, many of which hinder readers' understanding of the editorial commentary. We hope to expand most of these problematic abbreviations.
- Data structure: We will improve the underlying structure of our data to help minimise inefficiencies, inconsistencies and errors in DSL Online, to increase the amount of searchable information and to facilitate the transformation of the online SND to a modern, flexible dictionary suitable for all levels of user and all types of device. This will be a multi-faceted project, which will proceed in a series of inter-related projects.

# Dictionaries of the Scots Language SCIO

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## Structure, Governance and Management

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### Governing document

Dictionaries of the Scots Language SCIO is governed in accordance with its founding Constitution which was approved by the Members of Scottish Language Dictionaries Ltd on 2 September 2019 and by OSCR in January 2020. The SCIO has a two-tier governance structure consisting of Governors and Trustees.

### Risk Management

At their July 2023 meeting, the Trustees approved a policy for Governors' expense payments and an anti-corruption policy.

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

### Methods of 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;
- 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

Our current 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 current and future Governors. The Governors were also provided with a copy of the Charity's constitution, standing orders and code of conduct.

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### **Methods of 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 may then elect any Governor to be a Trustee for the year ahead. Retiring Trustees are eligible for re-election.

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

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 to the Scottish Government, the Charity's chief funders, on operational plans, operational progress and finances. Strategic decisions and financial decisions above £5,000 are made by the Trustees at quarterly meetings or by email in the interim periods. In arriving at 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, the Governors convene to consider the Charity's strategic priorities for the following three to five years. The most recent strategy meeting took place in June 2023 and was attended by all the Governors and the CEO.

The business and conduct of governance meetings is regulated by the Charity's constitution and standing orders.

### **Volunteers**

The Governors (including Trustees) are volunteers who claim no remuneration. The Trustees collectively spend approximately 50 hours per year on Board meetings (5 people x 4 meetings x 2.5 hours), exclusive of preparatory reading. The Convener contributes an additional 50 hours approximately each year on other matters of governance and in support of the CEO. The Governors collectively devote approximately 27 hours (9 people x 3 hours) to the AGM, also exclusive of preparatory reading.

### **Key management personnel**

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



## Dictionaries of the Scots Language SCIO

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### Reference and administrative details

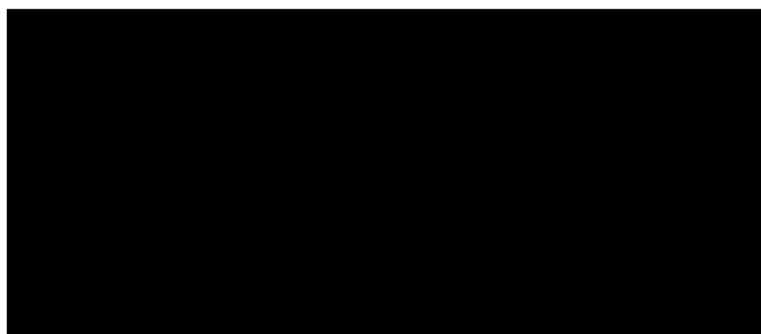
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**Registered charity name** Dictionaries of the Scots Language SCIO

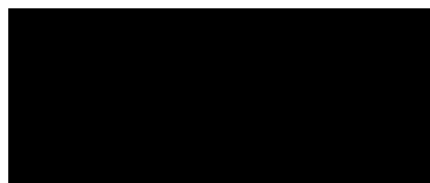
**Charity registration number** SC032910

**Principal office and  
Registered office** Third Floor  
3 Hill Street  
Edinburgh  
EH2 3JP

**Trustees  
on 31 Mar 2024**



**Ordinary Governors  
on 31 Mar 2024**




**CEO on 31 Mar 2024**



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

**Independent examiner**

  
Barefoot Accounting Ltd  
Regent House  
Linlithgow, West Lothian.  
EH49 7HU

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

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### **Statement of Trustees' responsibilities**

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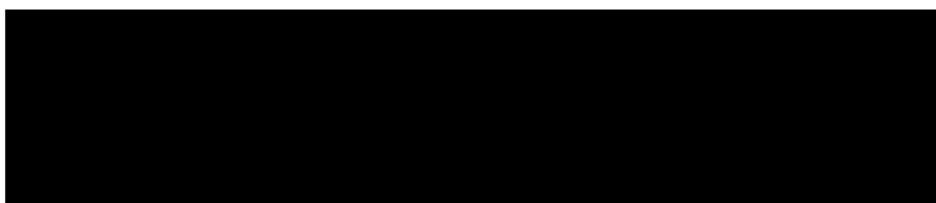
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 29 May 2024 and signed on behalf of the Trustees by:



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Annual Report and Financial Statements for the year ended 31 March 2024

## Section 2

### Statement of Receipts and Payments for year ended 31 March 2024

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
<b><u>Receipts</u></b>				
Donations	£2,141	0	£2,141	£2,357
Legacies	0	0	0	0
Grants	£225,000	0	£225,000	£220,000
Gross trading receipts	£10,120	0	£10,120	£1,500
Income from Investments other than land and buildings	£7,373	0	£7,373	£2,375
Gross receipts from other charitable activities	£904	0	£904	£939
Proceeds from sale of books	0	0	0	£6,446
<b>Total Receipts</b>	<b>£245,538</b>	<b>0</b>	<b>£245,538</b>	<b>£233,617</b>
<b><u>Payments</u></b>				
Payments relating directly to charitable activities	£193,911	0	£193,911	£171,720
Independent Examination	£700	0	£700	£500
Purchases of Fixed Assets	£2,059	0	£2,059	0
Other (CT Return)	0	0	0	£120
<b>Total Payments</b>	<b>£196,670</b>	<b>0</b>	<b>£196,670</b>	<b>£172,340</b>
<b>Surplus/ (Deficit) for the year</b>	<b>£48,868</b>	<b>0</b>	<b>£48,868</b>	<b>£61,277</b>

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### Section 3

#### Statement of Balances – As at 31/3/2024

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
<b>Cash Fund</b>				
Cash and bank balances at start of year	£263,671	0	£263,671	£202,394
Surplus/(Deficit) shown on receipts and payments account	£48,868	0	£48,868	£61,277
<b>Cash/bank balances at end of year</b>	<b>£312,539</b>	<b>0</b>	<b>£312,539</b>	<b>£263,671</b>

Bank and Cash Fund Balances	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Virgin Money Current Acct 1904	£20,847	0	£20,847	£69,206
Virgin Money Savings Acct 1939	£30,657	0	£30,657	£21,891
Nationwide Savings Account	£87,558	0	£87,558	£86,333
Charity Bank Savings Account	£88,270	0	£88,270	£85,945
United Trust Bank Savings Account	£85,000	0	£85,000	0
PayPal Acct	£207	0	£207	£294
Petty Cash	0	0	0	£2
<b>Total</b>	<b>£312,539</b>	<b>0</b>	<b>£312,539</b>	<b>£263,671</b>

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<b>Other Assets</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
Computer Equipment	£2,059	0	£2,059	0
Gift Aid	£228	0	£228	£388
Royalties Due	£12	0	£12	£53
Royal London Pension Refund	£210	0	£210	0
<b>Total</b>	<b>£2,509</b>	<b>0</b>	<b>£2,509</b>	<b>£441</b>

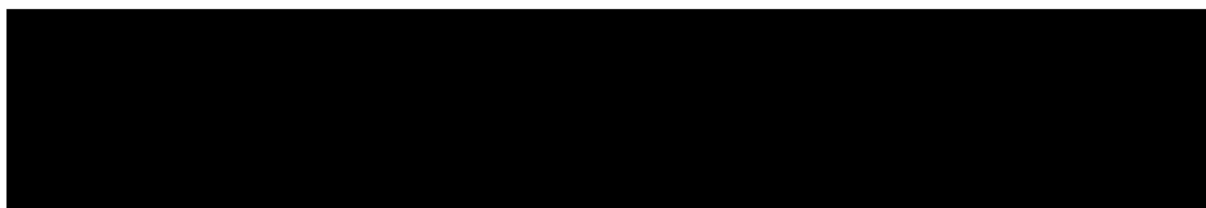
<b>Liabilities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
PAYE/NIC	£2,980	0	£2,980	£873
Occupational Pension	0	0	0	£2,743
Payroll Invoice	£93	0	£93	£66
Independent Examiner Fees	£700	0	£700	£840
L Pub Invoice	£3,476	0	£3,476	0
<b>Total</b>	<b>£7,249</b>	<b>0</b>	<b>£7,249</b>	<b>£4,522</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 2024

## **Section 4**

### **Notes to the accounts - for the year ended 31 March 2024**

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

The financial statements to 31 March 2024 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. Trustee Remuneration and Expenses**

The Trustees received no remuneration and were not reimbursed for any expenses in the year ended 31 March 2024. 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 Trustees and connected persons**

There were no transactions between the charity and any charity Trustee or person connected to a charity Trustee in the year ended 31 March 2024.

#### **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

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## Section 5

### Additional Analysis of Receipts and Payments to 31 March 2024

#### 6. Donations

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
Donations	£895	0	£895	£1,021
Subscriptions	£854	0	£854	£968
Gift Aid	£392	0	£392	£368
<b>Total</b>	<b>£2,141</b>	<b>0</b>	<b>£2,141</b>	<b>£2,357</b>

#### 7. Legacies

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
Legacies	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### 8. Grants

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
Scottish Government Grant	£225,000	0	£225,000	£220,000
<b>Total</b>	<b>£225,000</b>	<b>0</b>	<b>£225,000</b>	<b>£220,000</b>

## Dictionaries of the Scots Language SCIO

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### 9. Gross receipts from other charitable activities

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Royalties	£904	0	£904	£939
<b>Total</b>	<b>£904</b>	<b>0</b>	<b>£904</b>	<b>£939</b>

### 10. Payments relating directly to Charitable activities

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Research & Editorial	0	0	0	£101
Employment Costs	£155,040	0	£155,040	£129,011
Payroll Fees	£955	0	£955	£726
Stationery & Postage	£422	0	£422	£238
Rent & Services	£5,144	0	£5,144	£8,909
Travel/Conferences	£4,796	0	£4,796	0
IT Costs	£18,477	0	£18,477	£11,425
Consultancy/Freelance	£8,249	0	£8,249	£10,413
Other Costs	£828	0	£828	£804
S P App Development	0	0	0	£4,389
Office Closure	0	0	0	£5,704
<b>Total</b>	<b>£193,911</b>	<b>0</b>	<b>£193,911</b>	<b>£171,720</b>

### 11. Governance Costs

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Independent Examiner's fee	£700	0	£700	£500
Other (CT Return)	0	0	0	£120
<b>Total</b>	<b>£700</b>	<b>0</b>	<b>£700</b>	<b>£620</b>



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### 12. Transfers between Funds

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Transfers	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Dictionaries of the Scots Language SCIO

Annual Report and Financial Statements for the year ended 31 March 2024

## Section 6

### Independent Examiners Report to the Trustees of Dictionaries of the Scots Language SCIO for the year ended 31 March 2024

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 11 to 17.

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.

