Charity registration number: SC032910

DICTIONARIES OF THE SCOTS LANGUAGE SCIO
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Barefoot Accounting
Regent House
Linlithgow
West Lothian
EH49 7HU

Dictionaries of the Scots Language SCIO
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Dictionaries of the Scots Language SCIO
Reference and Administrative Details
For The Year Ended 31 March 2026

Trustees	Marc Alexander - Convener Bruce Eunson - Vice Convener Bettelou Los - Treasurer Robert McColl Millar Vivian Marr
Ordinary Governor	Caitrin Armstrong
Ordinary Governor	Lisa Gotthard
Ordinary Governor	Joanna Kopaczyk-McPherson
Ordinary Governor	Robin Smith
CEO	Rhona Alcorn
Charity Number	SC032910
Principal Address	Third Floor 3 Hill Street Edinburgh EH2 3JP
Independent Examiner	Jon Norton, Barefoot Accounting, FMAAT Barefoot Accounting Regent House Linlithgow West Lothian EH49 7HU
Bankers	Virgin Money 83 George Street PO Box 24 Edinburgh EH2 3ES

The trustees present their report and the financial statements for the year ended 31 March 2026.

Objectives and Activities

Aims and Objectives

Dictionaries of the Scots Language SCIO is Scotland's independent lexicographical body for Scots. Our charitable purposes are for the advancement of education and heritage and our primary objective is circumscribed by our constitution as follows:

- To 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.

We additionally recognise two minor objectives where operationally expedient:

- To produce smaller lexicographical publications and datasets to meet the needs of particular groups, the needs of the Scottish Government, and for fundraising purposes.
- To 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.

Dictionaries of the Scots Language Online is the web portal through which we provide free public access to our Scottish National Dictionary and Dictionary of the Older Scottish Tongue. These national institutions provide a unique, 800-year record of the language, history, culture, and traditions of the Scots-speaking people.

Public Benefit

The information included in the Achievements and Performance section of the Trustees' Report sets out the activities we have carried out to further our charitable purposes and fulfil the public benefit elements (as set out under Aims and Objectives) during the last 12 months.

The trustees have given due regard to the Office of the Scottish Charity Regulator (OSCR)'s guidance on public benefit

Achievements and Performance

Main Achievements

Activities in 2025-2026
The year to 31 March 2026 has been one of consolidation, modernisation, and preparation for significant future development. Much of this work has taken place behind the scenes, focusing on making the Dictionaries of the Scots Language more accessible, more usable, and more sustainable for the long term. The results will be evident following DSL's next planned platform update in November 2026.

Alongside this core programme of development, we have continued to engage and grow our audiences. Our weekly illustrated Scots Word of the Week remains a central feature of our outreach, now complemented by a new series of short instructional videos to support users in navigating the dictionaries. We have also expanded access to our learning resources by making the Say it in Scots! series freely available online. In recognition of our work, DSL was named Scots Champion at the 2025 Scots Language Awards.

A central priority has been the continued modernisation of content to meet the expectations of a twenty-first-century audience. We made substantial progress in our programme of sensitivity reviews, completing over 1,400 revisions to definitions, etymologies and headwords, including 100% of those identified as especially problematic.

Alongside this, we have continued to tackle longstanding barriers to usability within the dictionaries themselves, many of which arise from their origins as printed works. In particular, we have reduced the heavy use of abbreviations in the Scottish National Dictionary, replacing them with full forms to improve clarity. This has involved tens of thousands of individual changes to grammatical labels and the expansion of more than 175,000 regional identifiers. In parallel, work on compounds and phrases has standardised how these are introduced and presented, further reducing reliance on abbreviated forms and improving consistency across entries.

Significant progress has also been made in improving how users can explore and navigate the dictionaries. We have completed the underlying work to allow users to filter searches by part of speech and to search quotations and pronunciations by regional provenance. These filters will be complemented by new visual guides to support the exploration of word geography across Scotland.

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Main Achievements - continued

A further major strand of work this year has been the restructuring of the data that underpins DSL. By introducing a new set of structural tags across both dictionaries —each of which has a distinct underlying data architecture—we have laid the foundations for clearer navigation, more consistent editorial practice, and more flexible presentation of content. This will enable significantly clearer presentation of compounds, phrases, and their illustrative quotations, particularly on mobile devices.

In parallel with these technical developments, we have strengthened the editorial and organisational frameworks that underpin our work. A comprehensive editorial policy for the Scottish National Dictionary has been drafted and is now in finalisation, addressing a longstanding gap in guidance for editors. We have also modernised our Word Bank, migrating it to a fully supported platform and implementing the first phase of improvements to support more efficient evidence collection and retrieval.

This year has also seen important progress in supporting the future of Scots lexicography. We have secured approval and funding from the University of Aberdeen for a virtual group internship this summer, with intern salaries funded by the University. Subject to successful recruitment, DSL will provide induction, supervision and support, ensuring that the internship both contributes to our work and helps nurture a new generation of lexicographers. This initiative will also inform our approach to any future internships.

Internally, this has been a year of strong delivery and collaboration. Across 11 live projects, the team completed 75 milestones and delivered two major projects within the year, with a third completed shortly thereafter. These outcomes reflect improvements in project management processes, editorial review practices, and collaborative working. Staff feedback gathered during internal review sessions highlight these developments as key contributors to a positive and effective working culture.

Taken together, these developments represent a significant step forward. While much of this work has taken place behind the scenes, it has established the technical, editorial, and organisational foundations needed to deliver a substantially enhanced DSL Online platform and to secure the long-term future of the dictionaries.

The Trustees note however that headline traffic figures for DSL Online now require more cautious interpretation than in previous years, with 1.16 million visits and 2.3 million page views recorded for the year and increases of 134% and 21% respectively compared to 2024–2025.

These figures appear to include substantial volumes of automated or machine-mediated traffic, particularly from China and Singapore from September 2025 onwards. This traffic was characterised by unusually high desktop usage, very short average visit durations, and occasional large spikes in activity.

Excluding traffic from China and Singapore, DSL Online’s device profile better approximates previous patterns, with mobile devices continuing to account for the majority of access.

The precise nature of the automated traffic is presently unclear but may reflect increased use of DSL Online by automated indexing, retrieval, or AI-related systems. Similar changes are being reported more widely across reference and information websites.

The organisation intends to undertake further analysis during 2026–27 in order to better understand these changes and refine its reporting accordingly.

Looking Ahead

The strategic priorities agreed in 2023 remain unchanged. We will continue to focus on the curation and modernisation of DSL Online as our primary purpose, prioritising the Scottish National Dictionary, and ensuring that DSL’s platform and underlying data are modernised in preparation for the addition of new content.

The coming year represents a significant transition point in this programme. A substantial body of modernisation work—much of it undertaken over several years—will be brought together and made publicly available through the release of DSL Online 4.0, planned for November 2026. This update will introduce major improvements to search, navigation, and interpretation, including new filtering options, clearer presentation of content, and visual tools to support the exploration of word geography.

Alongside this release, we will complete key elements of our content modernisation programme. This includes continuing both the sensitivity review and abbreviation elimination, ensuring that the dictionaries are more inclusive and accessible to contemporary users.

We will also complete key elements of our editorial and evidential framework, ensuring we are well placed to begin a new programme of content development.

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Main Achievements - continued

A platform upgrade will accompany DSL 4.0,representing the most significant change to DSL Online since its last major redesign in 2014. Improvements will focus on creating a more intuitive and cohesive user journey, with particular emphasis on mobile users, who now form the majority of our audience. The impact of these changes will be assessed through a benchmark user satisfaction survey conducted before and after release.

At the same time, the organisation will be adapting to the retirement of our Senior Editor in October 2026. While we intend a recruitment round in early 2027 to maintain core editorial capacity, a loss of expertise and organisational knowledge will inevitably accompany this transition. In addition, the fixed-term editorial posts supporting the DSL modernisation programme are currently funded from reserves and cannot be sustained indefinitely, meaning the organisation will ultimately need to operate with a smaller editorial team, possibly as soon as 2027. We do however intend to begin nurturing future capability through a funded internship initiative, with placements planned for summer 2026.

Taken together, these priorities mark the culmination of a major phase of investment in DSL Online and the beginning of a transition towards renewed content development, ensuring that Scotland's national record of the Scots language remains authoritative, relevant, and sustainable for the future.

Financial Review

Financial Position

The year to 31 March 2026 finished with Total Funds of £244,832, consisting of £243,050 of unrestricted funds and £1,782 held in restricted funds (2025: restated Total Funds of £280,735 due to a prior year adjustment of £4,783 (see note 20 for explanation) where previously Total Funds were £285,518). The reduction of Total Funds is part of a phased plan to invest in the modernisation of DSL Online by temporarily expanding our capacity through fixed term editorial appointments.

Reserves Policy

The Charity's reserves policy is intended to ensure both operational resilience and an orderly response to any sudden cessation of core funding.
The policy therefore provides for:

- A general contingency reserve of £25,000;

- Sufficient unrestricted reserves to cover operating costs for the following April and May; and
- Additional winding-up provision covering:

- a further three months' salary costs to support an orderly closure process;
- statutory redundancy liabilities;
- accountancy and legal costs associated with closure;
- and continued webhosting and essential maintenance of DSL Online for a transitional five-year period.

The intention is that, if funding were unexpectedly withdrawn, the organisation would be able to:

1. Meet its legal and employment obligations;
2. Preserve essential editorial knowledge and operational systems during closure;
3. Ensure an orderly and professionally managed winding-up process; and
4. Maintain public access to DSL resources for an appropriate transitional period rather than risking immediate loss of service.

Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, with particular attention to operational and financial risks. The key risks identified are: (a) late payment of grant-in-aid; and (b) uncertainty over the continuation of funding.

Since 1 April 2009 the Scottish Government has provided an annual grant-in-aid. As this remains the Charity's only guaranteed source of income there is no financial security beyond the current financial year, as is the case for Scotland's other Government-supported Scots language bodies. Payments are currently made on a six-monthly basis and are generally received in May and September. The Charity therefore plans on a prudent basis, ensuring it can meet operating costs for April and May, together with any outstanding liabilities from the previous instalment period, from its reserves.

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Risk Management - continued

These funding arrangements are reflected in the Charity's financial management approach. Annual spending plans are structured to limit long-term commitments and preserve flexibility, while the reserves policy is designed to maintain sufficient liquidity to manage delays in funding and to provide a degree of resilience in the event of funding disruption.

Cash reserves are held across a number of deposit takers to ensure that all funds are fully protected by the UK's Financial Services Compensation Scheme.

Structure, Governance and Management

Governing Document

Dictionaries of the Scots Language SCIO is governed in accordance with its constitution, approved by the Members of Scottish Language Dictionaries Ltd in September 2019 and by the Office of the Scottish Charity Regulator (OSCR) in January 2020.

Organisational structure and decision-making
The charity operates a three-tier governance structure comprising Governors, Trustees and a Chief Executive Officer (CEO).

The Trustees are responsible for strategic direction and oversight, delegate day-to-day operational decisions to the CEO. The CEO reports regularly to the Trustees on operational plans, performance and finances, and bi-annually to the Scottish Government.

Strategic decisions are taken by the Trustees, with the Convener and Treasurer reporting annually to the Governors at the AGM. Every three to five years – most recently in June 2023 – the Governors convene to review and agree the Charity's strategic priorities.

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

Trustee Selection Methods

Appointment and recruitment
The constitution sets out the arrangements for the appointment of Governors and Trustees, including limits on numbers and terms of office. Trustees are elected annually by the Governors from among their number and are eligible for re-election. New Governors are appointed by nomination or invitation in accordance with the constitution. Induction materials, including the constitution, standing orders and code of conduct, are provided to all new appointees.

Volunteers and Key Management Personnel

Volunteers
The Governors (including Trustees) are volunteers and receive no remuneration.

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

Statement of Trustees' Responsibilities

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

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP (FRS102);
- make judgments and accounting estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departurtes 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 charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's Constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Marc Alexander

Trustee
09/09/2026

Bettelou Los

Trustee

Dictionaries of the Scots Language SCIO
Independent Examiner's Report to the Trustees of Dictionaries of the Scots Language SCIO
For The Year Ended 31 March 2026

I report to the trustees on my examination of the accounts of Dictionaries of the Scots Language SCIO for the year ended 31 March 2026.

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 aother than the charity and the trustees, as a body, for my work or for this report.

Responsibilities and Basis of Report

As the charity trustees you 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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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.

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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 accounts.

Independent Examiner's Statement

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies.

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

- 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
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jon Norton, Barefoot Accounting, FMAAT

09/09/2026
Regent House
Linlithgow
West Lothian
EH49 7HU

Dictionaries of the Scots Language SCIO
Statement of Financial Activities
For The Year Ended 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Unrestricted funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	232,303	10,000	242,303	223,628
Other trading activities	**4**	-	-	-	75
Investments	**5**	8,266	-	8,266	10,689
Other	**6**	1,195	-	1,195	1,077
		241,764	10,000	251,764	235,469
EXPENDITURE ON:					
Charitable activities	**9**	(279,449)	(8,218)	(287,667)	(267,273)
NET EXPENDITURE		(37,685)	1,782	(35,903)	(31,804)
NET MOVEMENT IN FUNDS		(37,685)	1,782	(35,903)	(31,804)
RECONCILIATION OF FUNDS:					
Total funds brought forward as previously stated		280,735	-	280,735	307,756
Prior year adjustment		-	-	-	4,783
Total funds brought forward as restated		280,735	-	280,735	312,539
TOTAL FUNDS CARRIED FORWARD	**17**	243,050	1,782	244,832	280,735

The notes on pages 10 to 15 form part of these financial statements.

Dictionaries of the Scots Language SCIO
Statement of Financial Position
As At 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**14**	2,025	-	2,025	2,232
		2,025	-	2,025	2,232
CURRENT ASSETS					
Debtors	**15**	183	-	183	429
Cash at bank and in hand		249,342	1,782	251,124	285,518
		249,525	1,782	251,307	285,947
Creditors: Amounts Falling Due Within One Year	**16**	(8,500)	-	(8,500)	(7,444)
NET CURRENT ASSETS (LIABILITIES)		241,025	1,782	242,807	278,503
TOTAL ASSETS LESS CURRENT LIABILITIES		243,050	1,782	244,832	280,735
NET ASSETS		243,050	1,782	244,832	280,735
FUNDS OF THE CHARITY					
Restricted Funds				1,782	-
Unrestricted Funds				243,050	280,735
TOTAL FUNDS	**17**			244,832	280,735

On behalf of the board

Marc Alexander
Trustee
09/09/2026

Bettelou Los
Trustee

The notes on pages 10 to 15 form part of these financial statements.

1. General Information

Dictionaries of the Scots Language SCIO is a charitable incorporated organisation registered with the Office of the Scottish Charity Regulator (OSCR), registered charity number SC032910. The principal address is Third Floor, 3 Hill Street, Edinburgh, EH2 3JP.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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", the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.3. Incoming Resources

Income is recognised once the charity has legal entitlement to the income, it is probablle that the income will be received and the amount can be measured reliably and quantified with reasonable accuracy.

Donations are recognised when the charity has been notified in writing of both the amount and the settlement date.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government grants is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

2.4. Resources Expended

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 settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis, where a legal or constructive obligation exists. All expenses including support costs are allocated directly to the applicable expenditure headings. All of the costs incurred are attributable to the principal objective of the charity.

- Expenditure on charitable activities includes costs incurred in the delivery of the charity's objectives as set out in the Trustees' Report and the associated support costs.
- Support costs have been allocated between governance costs and other suppport costs. Governance costs include all costs associated with meeting the constitutional and statutory requirements of the charity such as the costs of the Independent Examination as well as any strategic planning for the future.

The charity is not registered for VAT and accordingly costs are shown gross of irrecoverable VAT.

2.5. **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	3 Years straight line

2.6. **Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.7. **Pensions**

The charity operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

3. **Income from Donations and Legacies**

	Unrestricted funds	Restricted funds	2026 Total funds
	£	£	£
Donations and gifts	1,135	-	1,135
Gift aid	168	-	168
Grants	231,000	10,000	241,000
	232,303	10,000	242,303

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	2,393	-	2,393
Gift aid	435	-	435
Grants	220,800	-	220,800
	223,628	-	223,628

4. **Income from Other Trading Activities**

	2026 Unrestricted funds	2025 Unrestricted funds
	£	£
Publications, newsletters and journals	-	75

5. **Investment Income**

	2026 Unrestricted funds	2025 Unrestricted funds
	£	£
Bank interest receivable	8,266	10,689

6. Other Income

	2026 Unrestricted funds	2025 Unrestricted funds
	£	£
Royalty, licence and similar receivables	1,195	1,077

7. Government Grants

Government grants recognised in the accounts were as follows:

	2026	2025
	£	£
Unrestricted funds	231,000	220,800
Say It In Scots Series	3,000	-
Structural Improvement Project	7,000	-
	241,000	220,800

8. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation of tangible fixed assets - owned	1,013	-

9. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 10)	2026 Total
	£	£	£
Employment costs	247,354	1,329	248,683
Misc/Stationery & postage	472	-	472
Services	1,155	2,160	3,315
Accommodation/Travel & training	7,374	-	7,374
IT & Digital services/Support/Equipment	17,189	-	17,189
Consultancy/Freelance & projects	9,350	-	9,350
Governance	-	840	840
Accountancy costs	-	444	444
	282,894	4,773	287,667

			2025
	Activities undertaken directly	**Support costs** (see note 10)	**Total**
	£	**£**	**£**
Employment costs	224,141	1,003	225,144
Misc/Stationery & postage	1,168	-	1,168
Services	1,097	2,375	3,472
Accommodation/Travel & training	7,733	-	7,733
IT & Digital services/Support/Equipment	19,815	-	19,815
Consultancy/Freelance & projects	8,541	-	8,541
Governance	-	1,400	1,400
	262,495	4,778	267,273

10. **Support Costs**

					2026
	Employment costs	**Services**	**Governance**	**Accountancy costs**	**Total**
	£	**£**	**£**	**£**	**£**
General administration	1,329	2,160	-	-	3,489
Governance costs	-	-	840	444	1,284
	1,329	2,160	840	444	4,773

				2025
	Employment costs	**Services**	**Governance**	**Total**
	£	**£**	**£**	**£**
General administration	1,003	2,375	-	3,378
Governance costs	-	-	1,400	1,400
	1,003	2,375	1,400	4,778

11. **Independent Examiner's Remuneration**

	2026	**2025**
	£	**£**
Independent examination of the financial statements	840	700

12. **Staff Costs**

Staff costs were as follows:

	2026	**2025**
	£	**£**
Wages and salaries	247,354	224,141

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

13. Average Number of Employees

Average number of employees during the year was: 12 (2025: 12)

14. Tangible Assets

	Computer Equipment
	£
Cost	
As at 1 April 2025	4,291
Additions	806
As at 31 March 2026	5,097
Depreciation	
As at 1 April 2025	2,059
Provided during the period	1,013
As at 31 March 2026	3,072
Net Book Value	
As at 31 March 2026	2,025
As at 1 April 2025	2,232

15. Debtors

	2026	2025
	£	£
Due within one year		
Other debtors	183	429

16. Creditors: Amounts Falling Due Within One Year

	2026	2025
	£	£
Other creditors	3,037	1,825
Taxation and social security	4,058	4,071
Accruals and deferred income	1,405	1,548
	8,500	7,444

17. Movement in Funds

	As at 1 April 2025	Income	Expenditure	As at 31 March 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	280,735	241,764	(279,449)	243,050
Restricted funds				

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Say It In Scots Series Fund	-	3,000	(1,218)	1,782
Structural Improvement Project Fund	-	7,000	(7,000)	-
Total restricted funds	-	10,000	(8,218)	1,782
Total funds	280,735	251,764	(287,667)	244,832

	As at 1 April 2024	Prior year adjustment	Income	Expenditure	As at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	307,756	4,783	235,469	(267,273)	280,735
Total funds	307,756	4,783	235,469	(267,273)	280,735

Restricted funds are as follows:
- Say It In Scots Series fund is restricted funding for the purpose of meeting the costs of publishing Say It In Scots Series online.
- Structural Improvement Project fund is restricted funding for the purpose of structural improvements to the dictionary data phase 1.

18. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

19. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

20. **Transition to FRS 102**

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 exceeded £250,000 in the year to 31 March 2026, the accounts have been prepared on the accrued basis this year. In the previous year, the accounts were prepared on a Receipts and Payments basis. The transition to accrued accounts has resulted in a prior year adjustment of £4,783, reducing Unrestricted Funds brought forward from £285,518 to £280,735.