

REGISTERED COMPANY NUMBER: 06632452 (England and Wales)
REGISTERED CHARITY NUMBER: 1145249

**Report of the Trustees and
Financial Statements for the Year Ended 31 December 2018
for
BRITISH SIGN LANGUAGE BROADCASTING TRUST**

Godfrey Wilson Ltd
5th Floor Mariner House
62 Prince St
Bristol
BS1 4QD

BRITISH SIGN LANGUAGE BROADCASTING TRUST

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for the Year Ended 31 December 2018**

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BRITISH SIGN LANGUAGE BROADCASTING TRUST

Report of the Trustees for the Year Ended 31 December 2018

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 December 2018. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are "the promotion of social inclusion among the deaf community who are socially excluded from society, or parts of society, as a result of being deaf by encouraging, supporting and developing the provision of broadcasting of sign-presented content (in any media) for the members of the deaf community".

Public benefit

The audience for British Sign Language Broadcasting Trust (BSLBT) programmes is the Deaf community whose first and preferred language is British Sign Language (BSL). English is at best a second language, and indeed written and spoken language is not part of Deaf people's natural experience or culture. This means that subtitling on television is often a challenge - and real access to, and understanding of, many programmes may be limited.

BSLBT aims to address the social exclusion of Deaf people. It is the sole provider of television programmes made specifically for the Sign Language community. As well as providing vital information in their native language, here Deaf people can also see themselves and their lives reflected, and their experiences and culture shared and acknowledged through their preferred language. Deaf children and young deaf people at last have role models to identify with, while a geographically fragmented deaf population is brought together and validated as a community. In addition, the programmes provide visibility of the Deaf community to the mainstream world.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)

Aims of the charity

The aims of the charity are:

- To engage with the Deaf community to find out their views on what programmes and other content they wish to see
- To provide a wide range of television programmes made in British Sign Language by Deaf people for Deaf people; and
- To make it as easy as possible to find and watch BSL Zone content on television and online

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Main objectives for the year

The BSLBT strategic Business Plan was reviewed in 2016 and a plan for 2017-2019 was agreed, with objectives in four key areas:

- Distribution
- Communication
- Content
- Management and Governance

Distribution:

In 2018 the BSL Zone maintained its transmission slot on Film4 on Monday mornings at 0800.

The Community Channel relaunched as Together in January 2018 on a number of platforms including Freeview and the BSL Zone added a Monday post-watershed slot (2200) to its pre-existing slots as shown in Table 1 below.

Channel	Day	Time slot
Together	Monday	2200 (NEW)
Together	Tuesday	1400
Together	Thursday	1930
Together	Saturday	0730
Film4	Monday	0800

Table 1: Broadcast slots for the BSL Zone

The main tools for measuring television audiences cannot provide accurate data on audience numbers for the BSL Zone, but the data that is available indicates that in 2018 for Film4, with only one slot per week, 429,000 people watched BSL Zone programming for at least three minutes. See Table 2 below.

On Together the data suggests that 205,000 people watched a BSL Zone programme for at least three minutes in 2018, up from 61,000 in 2017. The low figures in 2017 were due to the channel losing Freeview carriage in August of that year. It should also be noted that the Community Channel carries no subtitling on its programmes so it is not a destination for Deaf people. See Table 2 below.

Channel	BSL Zone slots per week	Three-minute reach in 2016	Three-minute reach in 2017	Three-minute reach in 2018
Together (formerly the Community Channel)	4 in 2018 3 in 2017	146,000	61,000	205,000
Film4	1	271,000	295,000	429,000

Table 2: Viewing figures for BSL Zone programmes 2017-2018 (Source: BARB)

ACHIEVEMENT AND PERFORMANCE

Charitable activities

- BSLBT also makes its content available online through its online player, the BSL Zone, on its website www.bslzone.co.uk and app.
- Data for viewing programmes through the website and online is taken from the BSL Zone's video-hosting platform, Wistia.
- In 2018 there were 208,682 plays of BSL Zone content (2017: 167,594).
- Table 3 below shows the top twelve most watched programmes on the BSL Zone online.

Programme Title	First publication	Google Analytics rankings 2018	Wistia rankings 2018
Deaf Funny 3	September 2018	1	1
Zoom Focus: The End	April 2012	2	2
Deaf Funny 1	May 2017	3	3
History of Deaf Education 1	March 2012	4	4
To Know Him	April 2018	5	5
Close Up: Paddy Ladd part 1	January 2018	6	6
Deaf Funny 4	September 2018	10	7
Zoom Focus: Confession	April 2012	8	8
Deaf Funny 2	May 2017	9	9
Small World 2:2	April 2018	14	10

Table 3: Top ten most watched programmes online in 2018

- The Trust receives statistics and analytics data on its website from two sources: Wistia, the video player which now hosts all video content on the BSL Zone online and Google Analytics. Unfortunately the two sets of data provide a somewhat contradictory picture.
- The BSL Zone app for both iOS and Android, launched in 2017, offers live streaming of programmes and a 28-day download feature so that people can watch BSL Zone content without needing to be connected to the internet. New features were added in 2018 in response to viewer feedback. By the end of December 2018 the app had been downloaded more than 9,000 times.
- Overall programmes were viewed and/or downloaded on the app almost 60,000 times in 2018.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

- The top ten programmes viewed on the app were:

Programme	Ranking
Deaf Funny 3	1
Deaf Funny 1	2
Small World 2:4	3
Deaf Funny 4	4
Small World 2:1	5
Deaf Funny 2	6
Small World 2:2	7
Small World 2:3	8
To Know Him	9
Life Stories: John Smith	10

Table 4: App top 10 programmes watched

Communication

- The Trust continues to focus its communications on engaging with our Deaf audience online.

	2018	2017	2016	2015
Facebook 'likes'	24,225	17,491	12,662	7,859
Twitter followers	7,058	6,000	5,000	3,000
Mailchimp newsletter sign-ups	2,891	2,800	2,771	2,020
Instagram followers	2,000	800	n/a	n/a

Table 5: Social media 2016-2018

- With increased effort and more regular postings, the number of 'Likes' of the BSL Zone Facebook grew sharply again with an increase of 38%. Twitter followers grew organically by 17%, and Instagram began to take off as followers increased by 250%. See Table 5 above.
- In June 2018, Max Barber joined as Digital Editorial Assistant allowing the very small digital team to experiment with different kinds of social media posts. Key among these are the ten-second square videos now produced to promote programmes to be shown on television in any given week. Additional promotional videos are also made for all new programmes.
- Another new initiative was to upload full sketches from Deaf Funny 3 and 4 to Facebook in September 2018 with the hope that they would go viral. The most popular sketch, involving three very competitive deaf men and a little girl who puts them firmly in their place achieved an outstanding reach of 548,000, and in second place a sketch on "hearing awareness" which turned the traditional concept of "deaf awareness" reached 411,000 people. Both these clips also had healthy engagement levels, with thousands of shares and comments, which were continuing well in 2019.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

- There were two online-only 'specials' at Christmas: the link from Facebook to our website for Sign Gene, an Italian-produced feature film, achieved a reach of almost 170,000. And there was an engagement level of almost 11,000 for Where We Belong, a short film by Rosie Benn which was posted on Facebook and our website for one month only.
- Other Facebook posts also continued to do well, with our live streams achieving healthy organic audiences both on Facebook and on our website afterwards, and links to our weekly programmes regularly achieving reaches of over 80,000.
- The Trust again held a series of annual meetings with its broadcaster subscribers in late 2018 and early 2019 to report to them on the activities and progress of the Trust.
- In October 2018 BSLBT hosted the International Meeting for Sign Language Producers, a biennial event hosted in different European countries. Thirty-seven participants came from eight different countries: Denmark, Finland, France, Germany, Norway, Sweden, Switzerland and the UK.

The meeting provided an opportunity for sign language television producers to get together and discuss common opportunities and challenges that they face when making content in sign language. Many areas of common ground were discovered and then these themes were explored further during small group sessions. At the end of the meeting the baton was handed over to the 2021 hosts from Switzerland.

Content:

- Twenty-seven programmes were commissioned or acquired in 2018 (2017: 26) from nine different companies, as Table 2 below shows. Some programmes commissioned in 2018 will not be published/broadcast until 2019. See Table 6 below.
- As well as the main programme, a promo and a short Behind-the-Scenes film were also contracted for most programmes.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Programme title	No. of Progs	Genre	Production company	Company location
<i>Deaf Funny Series 3 and 4</i>	4	Sketch comedy	Eyewitness Media and Wellington Films	Yorkshire/Nottingham
<i>Found Episodes 5 and 6</i>	2	Factual	Eyewitness Media and Wellington Films	Yorkshire/Nottingham
<i>Up For It? Series 3</i>	5	Children's	Mutt & Jeff Pictures with ITV SignPost	London & Gateshead
<i>Wicked Revisited</i>	6	Magazine	Flashing Lights Media	London
<i>Hope</i>	1	Drama	Drummer TV	Bristol
<i>The Beautiful Game</i>	1	Sport	ITV SignPost	Gateshead
<i>The Black Cats' Tale</i>	1	Sport	ITV SignPost	Gateshead
<i>Punk Chef on the Road pilot</i>	1	Lifestyle/cookery	Hungry Gap Productions	Bristol
<i>Life Stories Craig Crowley</i>	1	Factual	ITV SignPost	Gateshead
<i>Life Stories: Agnes Dyab</i>	1	Factual	ITV SignPost	Gateshead
<i>Getting Personal pilot</i>	1	Factual	Drummer TV	Bristol
<i>Michel's Last Journey</i>	1	Factual	Poin du Jour	France
<i>Cinderella and the Glass Hearing Aid</i>	1	Panto	BBC	UK
<i>Sign Gene</i>	1	Film	Pluin de Insolera	Italy
TOTAL	27			

Table 6: Programmes commissioned/acquired in 2018

- A total of 27 programmes were commissioned or acquired in 2018, ranging from children's programmes to sport, sketch comedy and drama.
- Much of the focus this year was to give structured opportunities to Deaf people behind and in-front-of the camera to develop new skills and get more experience of programme making. This involved some matching of individuals with opportunities to work on particular programmes, some pairing of people with particular skills to get wider experience and some direct training.
- Some examples include:
 - Deaf Funny 3 and 4: Lead writer, Charlie Swinbourne, developed three emerging Deaf writers with comedy sketches for these programmes. Also Behind-the-Scenes opportunities were given to Deaf trainees to develop as a make-up artist and as a runner.
 - In Up For It? (Series 3), the flagship children's series, 85 per cent of the people involved in the making of the series were Deaf. Many of these people developed their existing skills as well as getting the chance to explore new ones.
 - With the magazine series Wicked Revisited two young Deaf people were given their first opening on television as on-screen presenters working alongside somebody with a lot of presenting experience.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

- The Beautiful Game and The Black Cats' Tale: an emerging Deaf assistant producer/ director/camera operator, Giles Bowman, won the RTS North East Rising Star award for his work on these programmes about Deaf football and other ITV Signpost work.

- Punk Chef on The Road Pilot: talented Deaf Chef and TV home economist, Scott Garthwaite, is being developed by an experienced TV company and producers as a TV chef. The programme also has a Deaf director who is learning how to shoot the specialist genre of cookery programmes.

- Getting Personal: a Deaf producer-director and journalist was given development producer experience to develop the format for this new series.

- Development took place in drama, too. On Hope an emerging Deaf writer wrote her first script supported by an experienced script editor and drama BSLBT Executive Producer. The drama also featured two young Deaf actresses in their first TV roles.

- In the autumn 'writers' or directors at an early stage of their career were given the chance to pitch their ideas to BSLBT and the best ideas are now on their way to be made into short films. Work also continues on the development of a workable framework for Deaf talent and skill development in television programming making.

- In 2018 BSL Zone programmes were selected to be shown at more than 60 film mainstream and Deaf/disability film festivals in the UK and around the world, from Italy to Australia.

- Submissions to film festivals and for awards picked up in 2018 with some excellent results as Table 7 below shows.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Programme	Award	Festival/Awarding body
Signs of An Affair	Audience Participation Award (joint with The Silent Child)	Shanghai International Deaf Film Festival
Deaf Funny 1 & 2	Best Writer Award: (Charlie Swinbourne)	Royal Television Society (RTS) Yorkshire
To Know Him	Final shortlist for Best British Short Film	British Independent Film Awards
	Nomination for Best Performance (female) in drama: Jemma Joyce	Royal Television Society (RTS) North West
	Nomination for Best Script Writer	Royal Television Society (RTS) North West
	Best Short Film	IX Festival Internacional de Cine - Tolosa
	Best Director (Ted Evans)	IX Festival Internacional de Cine - Tolosa
	Best Photography	IX Festival Internacional de Cine - Tolosa
Dot's Legacy	Deaf Shorts Award Winner 2018	Encounters, Bristol
	Semi-Finalist	The Courage Festival

Table 7: Awards for BSL Zone programmes in 2018

Finance and resources:

- The staff team increased a little further in 2018 with the Team Administrator moving up to full-time working and the appointment of a Digital Assistant Editor to give more time and resource to the online communications and social media work of the Digital Editor. The team now comprises seven posts filled by three people working full time and four working part-time.
- As the team grows and the level of activity rises and the organisation matures, BSLBT is beginning to outgrow the small office base in London. In 2019 the charity will look to move to more suitable premises.
- BSLBT was set up in 2008 and so is now ten years old. As the organisation matures it is reviewing its infrastructure and putting more robust arrangements in place, including HR and IT systems and security.
- The Board also set up two reviews which will report in early 2019:
 - a) To review the current issues the Trust faces in commissioning and contracting production companies to make programmes and to consider options for the future
 - b) To look at how BSLBT could/should be involved in the formal training and development of Deaf people who want to make television programmes.

Governance:

- BSLBT's Memorandum & Articles require a rotation in trustees, with all but one trustees being limited to serving a maximum of two three-year terms. In 2018 the Board recruited three new trustees and at year-end was at full strength.
- The exception to two terms is the Executive Chair role. In 2018 the Board reviewed this role and will implement any necessary changes in 2019.

Finally, the Board would like to thank the programme-makers, participants in programmes and all BSL Zone viewers - as well as the dedicated staff team -- for their engagement and involvement. And they also wish to thank the broadcaster subscribers, who created BSLBT in partnership with the Deaf Community, for their continuing support.

FINANCIAL REVIEW

Principal funding sources

BSLBT was set up in 2008 as an alternative way for independent broadcasters to meet their regulatory duty to provide programming in British Sign Language (BSL). Independent broadcasters with between 0.05% and 1% of audience share can choose either to source and broadcast programmes presented in sign language themselves or to contribute to BSLBT to make programmes in sign language for the Deaf audience.

In May 2015 Ofcom published the outcome of its Review of Signing Arrangements for Relevant TV channels, asking whether the amount of signed programming on low audience channels should be increased, and if channels that choose to pay alternative contributions should increase the amount they pay over time. They concluded that the amount of signing on low audience channels should increase over time and that channels choosing to pay alternative contributions should increase the amount they pay over time. Ofcom's full statement can be found at:

<https://www.ofcom.org.uk/consultations-and-statements/category-2/review-signing-arrangements-tv>. This meant that the BSLBT subscription level for 2016 rose to £24,500 per channel to take account of inflation since 2009, and since 2017 there have been further increases to match the equivalent rises in the amount of signed programming per channel.

Sixty-eight channels from 12 broadcasters contributed to BSLBT in 2018, providing an income of £2,367,250. (2017: £1.9m) See Table 6 below. Subscriptions rose for 60 channels from £28,600 to £37,058 to recognise the increased minutes of sign-presented programming that a channel would need to show were they to meet their regulatory requirements with their own broadcasts.

Broadcaster	Number of channels contributing
AMC Networks	1
BT	3
Channel 4	3
Discovery	4
Disney	3
Fox	1
ITV	2
NBCUniversal	1
The Box Plus Network	1
Sky	26
UKTV	10
Viacom	13
TOTAL	68

Table 8: Broadcasters contributing to BSLBT in 2018

The board's strategy is to allocate a minimum of 70% of annual spend to Content and Distribution, with approximately 10% for Communications and no more than 15% to Management & Governance. In 2018, spend on programming and distribution was 59% (2017: 60%), management and governance costs were 12% (2017: 11%) and audience engagement increased from 6% to 7%.

Spend on programmes was considerably lower than budget because three big projects were not able to proceed in 2018. This highlighted issues the Trust faces with the fragility of its programme supply chain. The Board therefore commissioned two reviews:

1. To review the current issues the Trust faces in commissioning and contracting production companies to make programmes and to consider options for the future; and
2. To look at how BSLBT could/should be involved in the formal training and development of Deaf people who want to make television programmes.

The reviews were scheduled to be complete ready for discussion at the March 2019 Board meeting.

Overview of the financial results

The statement of financial activities shows income of £2.45m (2017: £1.96m) and expenditure on charitable activities of £1.91m (2017: £1.85m), giving net income of £543k (2017: £112k). All funds are unrestricted and at the balance sheet date these stood at £1.33m (2017: £787k). These funds are in the form of net current assets.

FINANCIAL REVIEW

Investment policy and objectives

The Finance & Audit committee seeks to maximise the return on cash held during the year with the need to protect absolutely the capital. The current policy and practice is that the reserve, and any cash sums available for shorter terms due to high balances at certain times of year, will be invested with the best interest rates available from the charity's bank.

Reserves policy

The trustees have examined the charity's requirements for unrestricted reserves in the light of the main risks to the organisation. With all the uncertainty around Brexit and the needs of BSLBT as it continues to grow and mature, the board decided that the charity should increase its unrestricted reserve to at least £500,000 for 2019. At the end of 2018 the unrestricted reserve was £1.3m, although £412.6K was committed to cash flow eight separate productions which began in 2018 and will complete in 2019 as stated above. There are also several projects in development, notably in drama, and the Board will consider funding some of these from the reserve should the development reach the point at which one or more programmes could be successfully commissioned. The Board keeps the Reserves Policy under annual review.

Fundraising policy

BSLBT does not engage in any direct fundraising from members of the public and does not employ fundraisers. The trustees are however aware of the new fundraising requirements and the code of fundraising practice and ensure that the charity is compliant with the code in all its fundraising activities.

Principal risks and uncertainties

The Risk Register is reviewed regularly by the Finance & Audit Committee. The top three risks in 2018 were:

1. Lack of enough workable ideas/skilled Deaf talent/Deaf production companies to meet commissioning objectives;
2. Lack of awareness of BSLBT means we have a smaller audience for our programmes than we could do; and
3. Too few staff to deliver the business plan.

There are plans in place to mitigate all key risks. As mentioned above, two reviews were underway at the end of 2018: To review the current issues the Trust faces in commissioning and contracting production companies and to consider options for the future, and to look at how BSLBT could/should be involved in the formal training and development of Deaf people in television. Associated with this, there will be a structural review starting with the decisions about the future of the Executive Chair role.

FUTURE PLANS

In 2019 BSLBT's Vision for its programming and content will be looked at again at the Awayday and the organisation's strategy will be reviewed in all the key areas: Communications, Content, Distribution, Management & Governance and the Risk Register. The outcomes of the reviews in the preceding paragraph will form key building blocks the organisation's strategy for the next Business Plan from 2020 onwards. Each of these areas will be the subject of a board debate. In addition, for the time being progress on the current business plan will continue to be reported quarterly to the Finance & Audit Committee, as well as at Board meetings.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity constitutes a company limited by guarantee as defined by the Companies Act 2006 and is governed by its Memorandum and Articles of Association.

The British Sign Language Broadcasting Trust was set up in 2008 as an alternative way for independent broadcasters to meet their regulatory duty to provide programming in British Sign Language. For more information: <http://stakeholders.ofcom.org.uk/consultations/signing/statement/plain/>

BSLBT was initially established as a private company, with a Board of Directors drawn in equal numbers from the broadcasting world and from the Deaf community. In January 2012 it achieved charitable status, retaining the commitment to an equal mix of Deaf and hearing trustees.

Recruitment and appointment of new trustees

The Nominations Committee, a sub-committee of the Trustee Board of BSLBT, ensures that the Board and its sub-committees have the right balance of skills and ability to enable BSLBT to carry out its work effectively. It takes delegated responsibility for recommending all new trustees to the Board and re-appointment of Trustees retiring by rotation and eligible for re-appointment.

Organisational structure and how decisions are made

The Board consists of four Deaf and four hearing people, plus the Executive Chair. The Trustees have four Board meetings per year plus an annual Strategic Awayday. The Board delegates the day-to-day running of the charity to the staff. At its annual Awayday it reviews aspects of the strategic business plan and considers annual objectives, and then monitors progress through quarterly reports at Board meetings.

The Board maintains closer scrutiny of four key areas through its committees:

- Finance & Audit Committee
- Nominations Committee, incorporating the Remuneration Committee

Remuneration for senior management (the Executive Chair, the Head of Production & Distribution), is considered annually by the Committee with regard to comparators in the charity and broadcast sectors. These salaries have only risen annually by RPI since 2012.

The Executive Chair continued to lead the organisation, working with the staff team - the Head of Production & Distribution, the Head of Content, the Programme Manager, the Digital Editor, the Team Administrator and the Digital Editorial Assistant.

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Report of the Trustees for the Year Ended 31 December 2018

Induction and training of new trustees

It is the charity's policy to provide appropriate induction and training for all trustees to enable them to contribute effectively to the governance of the organisation. They are also made aware of their statutory obligations as trustees and provided with opportunities for further training as they deem necessary.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06632452 (England and Wales)

Registered Charity number

1145249

Registered office

153 -155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Trustees

R Griffiths	
Ms L Cutress	resigned 10.1.18, re-appointed 30.4.19
J Harvey	resigned 11.2.19
K Kent	
Ms J Hipson	resigned 25.1.19
J Wilson	
Ms M Matthews	
Ms R Aurangzeb-Tariq	
P Johnston	
C Higgs	appointed 11.2.19
Ms B Robinson	appointed 11.2.19
Ms C Ingham	appointed 11.2.19

Auditors

Godfrey Wilson Ltd
5th Floor Mariner House
62 Prince St
Bristol
BS1 4QD

Advisers

Knox Cropper LLP
Chartered Accountants
153-155 London Road
Hemel Hempstead
Herts.
HP3 9SQ

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Report of the Trustees for the Year Ended 31 December 2018

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of British Sign Language Broadcasting Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing those 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;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice 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 company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

AUDITORS

The auditors, Godfrey Wilson Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 25 June 2019 and signed on its behalf by:



.....
R Griffiths - Trustee

Opinion

We have audited the financial statements of British Sign Language Broadcasting Trust (the 'charitable company') for the year ended 31 December 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Report of the Independent Auditors to the Members of
BRITISH SIGN LANGUAGE BROADCASTING TRUST**

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Alison Godfrey FCA (Senior Statutory Auditor)
for and on behalf of Godfrey Wilson Ltd
5th Floor Mariner House
62 Prince St
Bristol
BS1 4QD

Date: 16 JULY 2019.

BRITISH SIGN LANGUAGE BROADCASTING TRUST**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 December 2018**

	Notes	2018 Unrestricted funds £	2017 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Broadcasting of sign-presented media	3	2,453,878	1,962,867
Investment income	2	<u>1</u>	<u>8</u>
Total		2,453,879	1,962,875
EXPENDITURE ON			
Charitable activities			
Broadcasting of sign-presented media	4	<u>1,910,510</u>	<u>1,850,435</u>
NET INCOME		543,369	112,440
RECONCILIATION OF FUNDS			
Total funds brought forward		786,963	674,523
TOTAL FUNDS CARRIED FORWARD		<u>1,330,332</u>	<u>786,963</u>

CONTINUING OPERATIONS

All income and expenditure of the charity for the above financial years relates to continuing operations and unrestricted funds.

The notes form part of these financial statements

BRITISH SIGN LANGUAGE BROADCASTING TRUST**Balance Sheet
At 31 December 2018**

		2018 Unrestricted funds £	2017 Total funds £
FIXED ASSETS	Notes		
Tangible assets	10	-	415
CURRENT ASSETS			
Debtors	11	1,887,860	1,950,501
Cash at bank		<u>2,763,338</u>	<u>1,720,921</u>
		4,651,198	3,671,422
CREDITORS			
Amounts falling due within one year	12	(3,320,866)	(2,884,874)
NET CURRENT ASSETS		<u>1,330,332</u>	<u>786,548</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,330,332</u>	<u>786,963</u>
NET ASSETS		<u>1,330,332</u>	<u>786,963</u>
FUNDS	13		
Unrestricted funds		<u>1,330,332</u>	<u>786,963</u>
TOTAL FUNDS		<u>1,330,332</u>	<u>786,963</u>

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 on 25 June 2019 and were signed on its behalf by:



.....
R Griffiths -Trustee

The notes form part of these financial statements

BRITISH SIGN LANGUAGE BROADCASTING TRUST**Cash Flow Statement
for the Year Ended 31 December 2018**

	Notes	2018 £	2017 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>1,042,416</u>	<u>(414,646)</u>
Net cash provided by (used in) operating activities		<u>1,042,416</u>	<u>(414,646)</u>
Cash flows from investing activities:			
Interest received		<u>1</u>	<u>8</u>
Net cash provided by (used in) investing activities		<u>1</u>	<u>8</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		1,042,417	(414,638)
Cash and cash equivalents at the beginning of the reporting period		<u>1,720,921</u>	<u>2,135,559</u>
Cash and cash equivalents at the end of the reporting period		<u><u>2,763,338</u></u>	<u><u>1,720,921</u></u>

The notes form part of these financial statements

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Notes to the Cash Flow Statement
for the Year Ended 31 December 2018

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	2018		2017
	£		£
Net income for the reporting period (as per the statement of financial activities)	543,369		112,440
Adjustments for:			
Depreciation charges	415		417
Interest received	(1)		(8)
Decrease/(increase) in debtors	62,641		(1,158,220)
Increase in creditors	<u>435,992</u>		<u>630,725</u>
Net cash provided by (used in) operating activities	<u>1,042,416</u>		<u>(414,646)</u>
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.1.18	Cash flow	At 31.12.18
	£	£	£
Net cash			
Cash at bank	1,720,921	1,042,417	2,763,338
	<u> </u>	<u> </u>	<u> </u>
Total	<u>1,720,921</u>	<u>1,042,417</u>	<u>2,763,338</u>

Notes to the Financial Statements
for the Year Ended 31 December 2018

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Following a review of forecasts and projections, the trustees are satisfied that the charity will continue operations for the foreseeable future and hence the accounts have been drawn up on a going concern basis. There are no material uncertainties about the charity's ability to continue as a going concern.

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.

In relation to commissioned programmes, expenditure is recognised in the accounts over the contractual period in accordance with the terms of the agreement. Where commissioned programmes are incomplete at the end of the financial year, appropriate adjustments are made for material timing differences between contractual payments made and the value of work undertaken on the commissioned programme at the balance sheet date.

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

Assets that amount to less than £5,000, either individually or for groups of related assets, are charged to the statement of financial activities in the year of acquisition.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Designated funds are those set aside by the Trustees from unrestricted funds to meet future projects.

Pension costs and other post-retirement benefits

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

Financial instruments

The charity only has basic financial instruments. Accordingly, debtors, creditors and cash at bank are initially recognised at transaction value and subsequently measured at settlement value. Cash at bank includes cash and highly liquid investments with a maturity date of three months or less.

2. INVESTMENT INCOME

	2018	2017
	£	£
Deposit account interest	<u>1</u>	<u>8</u>

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2018 £	2017 £
Channel contributions	Broadcasting of sign-presented media	2,367,250	1,895,600
Access to Work income	Broadcasting of sign-presented media	86,542	60,717
Other income	Broadcasting of sign-presented media	86	6,550
		<u>2,453,878</u>	<u>1,962,867</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 5) £	Support costs (See note 6) £	Totals £
Broadcasting of sign-presented media	<u>1,699,481</u>	<u>211,029</u>	<u>1,910,510</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2018 £	2017 £
Staff costs	242,062	197,707
Content	1,061,757	1,188,157
Distribution costs	82,058	73,500
Programming asset management	19,207	20,394
Music library	3,638	3,660
Legal fees (Programming)	68,918	21,729
Website	41,619	55,206
Promotion and marketing	82,122	30,764
Interpreters	86,542	72,875
Travel & subsistence	11,501	9,238
Exchange rate variance	57	107
	<u>1,699,481</u>	<u>1,673,337</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Broadcasting of sign-presented media	<u>195,847</u>	<u>415</u>	<u>14,767</u>	<u>211,029</u>

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

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

6. SUPPORT COSTS - continued

Management

	2018	2017
	Broadcasting of sign-presented media	Total activities
	£	£
Trustees' salaries	59,535	57,253
Trustees' social security	7,062	6,775
Trustees' pension contributions	1,756	1,688
Insurance	1,214	1,194
Telephone	1,615	1,844
Postage and stationery	3,781	1,971
Sundries	1,842	1,339
Travelling and subsistence	2,536	1,494
Computer and IT support costs	11,903	3,003
Room hire and rental costs	61,967	58,341
Staff training	2,519	5,574
Interpreters	7,199	3,994
Legal and professional fees	12,167	3,438
Accountancy	20,226	17,870
Bank charges	525	593
	<u>195,847</u>	<u>166,371</u>

Finance

	2018	2017
	Broadcasting of sign-presented media	Total activities
	£	£
Depreciation of tangible fixed assets	<u>415</u>	<u>417</u>

Governance costs

	2018	2017
	Broadcasting of sign-presented media	Total activities
	£	£
Trustees' expenses	2,433	2,738
Auditors' remuneration	4,959	5,072
Accountancy and legal fees	7,375	2,500
	<u>14,767</u>	<u>10,310</u>

BRITISH SIGN LANGUAGE BROADCASTING TRUST

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2018**

7. NET INCOME/(EXPENDITURE)

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

	2018	2017
	£	£
Auditors' remuneration	4,959	5,072
Depreciation - owned assets	415	417
	<u>415</u>	<u>417</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

	2018	2017
	£	£
Trustees' salaries	59,535	57,253
Trustees' social security	7,062	6,775
Trustees' pension contributions	1,756	1,688
	<u>68,353</u>	<u>65,716</u>

Trustee remuneration relates to administration services provided by R. Griffiths, as permitted by the charity's Articles of Association. None of the trustees receive remuneration in respect of the performance of their duties as trustees.

Trustees' expenses

	2018	2017
	£	£
Trustees' expenses	2,433	2,738
	<u>2,433</u>	<u>2,738</u>

The number of trustees in receipt of expenses was 4 (2017: 6). Expenses were in relation to travel and subsistence to trustees' meetings.

9. STAFF COSTS

	2018	2017
	£	£
Wages and salaries	275,281	233,876
Social security costs	27,320	22,858
Other pension costs	7,814	6,689
	<u>310,415</u>	<u>263,423</u>

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

	2018	2017
Production and outreach	5	5
Administration	1	1
	<u>6</u>	<u>6</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2018	2017
£60,001 - £70,000	1	-
	<u>1</u>	<u>-</u>

Remuneration (including employer's National Insurance and employer's pension costs) paid to senior management amounted to £141,686 (2017: £130,678).

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

10. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2018 and 31 December 2018	<u>1,666</u>
DEPRECIATION	
At 1 January 2018	1,251
Charge for year	<u>415</u>
At 31 December 2018	<u>1,666</u>
NET BOOK VALUE	
At 31 December 2018	<u><u>-</u></u>
At 31 December 2017	<u><u>415</u></u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	1,857,559	1,929,163
Other debtors	19,196	10,176
Prepayments	<u>11,105</u>	<u>11,162</u>
	<u><u>1,887,860</u></u>	<u><u>1,950,501</u></u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade creditors	16,070	92,417
Social security and other taxes	12,152	7,262
VAT	460,079	397,899
Other creditors	1,609	5,206
Deferred income	2,820,945	2,363,138
Accrued expenses	<u>10,011</u>	<u>18,952</u>
	<u><u>3,320,866</u></u>	<u><u>2,884,874</u></u>

Deferred income represents channel contributions invoiced in advance for the subsequent year. Included in charitable income of the year to 31 December 2017 is deferred income of £1,895,600 included within creditors at 31 December 2016.

13. MOVEMENT IN FUNDS

	At 1.1.18 £	Net movement in funds £	Transfers between funds £	At 31.12.18 £
Unrestricted funds				
General fund	115,016	543,369	259,340	917,725
Programme fund	<u>671,947</u>	<u>-</u>	<u>(259,340)</u>	<u>412,607</u>
	<u>786,963</u>	<u>543,369</u>	<u>-</u>	<u>1,330,332</u>
TOTAL FUNDS	<u><u>786,963</u></u>	<u><u>543,369</u></u>	<u><u>-</u></u>	<u><u>1,330,332</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,453,879	(1,910,510)	543,369
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>2,453,879</u></u>	<u><u>(1,910,510)</u></u>	<u><u>543,369</u></u>

Comparatives for movement in funds

	At 1.1.17 £	Net movement in funds £	Transfers between funds £	At 31.12.17 £
Unrestricted Funds				
General fund	234,523	112,440	(231,947)	115,016
Programme fund	<u>440,000</u>	<u>-</u>	<u>231,947</u>	<u>671,947</u>
	<u>674,523</u>	<u>112,440</u>	<u>-</u>	<u>786,963</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>674,523</u></u>	<u><u>112,440</u></u>	<u><u>-</u></u>	<u><u>786,963</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,962,875	(1,850,435)	112,440
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>1,962,875</u></u>	<u><u>(1,850,435)</u></u>	<u><u>112,440</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.17 £	Net movement in funds £	Transfers between funds £	At 31.12.18 £
Unrestricted funds				
General fund	234,523	655,809	27,393	917,725
Programme fund	<u>440,000</u>	<u>-</u>	<u>(27,393)</u>	<u>412,607</u>
	<u>674,523</u>	<u>655,809</u>	<u>-</u>	<u>1,330,332</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>674,523</u></u>	<u><u>655,809</u></u>	<u><u>-</u></u>	<u><u>1,330,332</u></u>

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>4,416,754</u>	<u>(3,760,945)</u>	<u>655,809</u>
TOTAL FUNDS	<u><u>4,416,754</u></u>	<u><u>(3,760,945)</u></u>	<u><u>655,809</u></u>

Designated funds

Programme fund - represents funds assigned by the Trustees for the production of ongoing programmes.

Transfers between funds

Transfers between funds represent the movement in the year end level of funds assigned by the trustees for future programmes.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for either the current or prior period, other than those disclosed in note 8 to these accounts.

15. MEMBERS

British Sign Language Broadcasting Trust is incorporated as a company limited by guarantee, having no share capital. Its members are the directors of the company. In accordance with the Memorandum and Articles of Association, every member is liable to contribute a sum of £1 in the event of the company being wound up.