

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

**Report of the Trustees and
Financial Statements for the Year Ended 31 December 2020
for
BRITISH SIGN LANGUAGE BROADCASTING TRUST**

Godfrey Wilson Ltd
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BRITISH SIGN LANGUAGE BROADCASTING TRUST

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for the Year Ended 31 December 2020**

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**Report of the Trustees
for the Year Ended 31 December 2020**

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 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the 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; and
- To make it as easy as possible to find and watch BSL Zone content on television and online.

**Report of the Trustees
for the Year Ended 31 December 2020**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Main objectives for the year

To work towards the charity's Vision: Reaching every BSL user with more BSL programmes that they love to watch by developing the Business Plan for 2021-2024:

- To create a strategic plan for Commissioning programmes to meet the Mission for this area
- To commission and produce programmes in BSL that our core audience of Deaf BSL users want to watch
- To grow more Deaf programme-makers. This will be a long journey. Some of this may be in-house; some may be with external partners.

- To consider how best to translate the Mission for Communications and Distribution into a strategic plan
- Alongside a new Distribution strategy, to increase our marketing, communication and awareness-raising within the Deaf community
- To develop a feedback loop with the BSL audience - engaging with them to find out what content they want and getting feedback on what they watch
- To explain a new vision and strategy to subscriber broadcasters and to bring them along on the journey
- To review its Distribution strategy so that it is as easy as possible for Deaf BSL users to find and enjoy BSLBT content
- To finalise the senior management structure and complete the senior team.

COMMISSIONING

- To create a strategic plan for commissioning programmes to meet the mission for this area

The Board approved an ambitious strategic plan to commission 90 programmes over three years, covering a wide range of dramas and factual programmes and with a renewed commitment to greater diversity onscreen and behind the camera. The plan will obviously be subject to review because of the impact of the Covid crisis. A new staffing structure was put in place to support these productions and the people making the programmes.

- To commission and produce programmes in BSL that our core audience of Deaf BSL users want to watch

Production was hit severely by the Covid-19 pandemic: many programmes had to be cancelled or postponed. Production companies, however, worked unstintingly to come up with workable alternatives and a total of 16 programmes were produced by the end of the year as shown in Table 1 below.

Programme title	No. of Progs	Genre	Production company	Company location
<i>Deaf Rewind</i>	3	Factual	Drummer TV	Bristol
<i>Summer of Lockdown</i>	1	Factual	Drummer TV	Bristol
<i>Getting Personal</i>	2	Factual	Drummer TV	Bristol
<i>Where is the Interpreter?</i>	1	Factual	Drummer TV	Bristol
<i>Team Tackle</i>	1	Factual	Drummer TV	Bristol
<i>Two Deaf Yorkshiremen in Lockdown</i>	1	Drama	Mutt & Jeff Pictures	London
<i>Veneer</i>	1	Drama	Mutt & Jeff Pictures	London
<i>Living in Lockdown</i>	1	Factual	ITV SignPost	Gateshead
<i>The Muddy Boot Room</i>	4	Sport	ITV SignPost	Gateshead
<i>This is Deaf</i>	1	Magazine	ITV Signpost	Gateshead
TOTAL	16			

Table 1: Programmes commissioned in 2020

**Report of the Trustees
for the Year Ended 31 December 2020**

The 16 programmes in 2020 included drama, sport as well as programmes reflecting different Deaf people's experience of the pandemic. All are available to watch at www.bslzone.co.uk although some programmes commissioned in 2020 will not be published/broadcast until 2021.

Two 28-minute dramas were produced in 2020. Veneer had been on the slate for some time and was filmed in autumn 2021 under strict Covid protocols, and Two Deaf Yorkshiremen in Lockdown was written and filmed remotely in summer 2020 to replace production of two episodes of Four Deaf Yorkshiremen written in 2019. Plans are in hand to produce dramas in 2021 postponed by the pandemic in 2020.

During the first lockdown there was also some content made exclusively for online publication: from March-June 2020 itv Signpost produced a daily clip of Covid headlines which were published on BSLBT's social media as well as BSL Zone website. Two other online-only clips were produced for children - a story called Dave the Dog is worried about Coronavirus, from Becky Bailey and a retelling of The Three Little Pigs complete with a glossary of signs for young children learning BSL from Louis Neethling at Mutt & Jeff Pictures.

Despite the restrictions, two short films from emerging programme makers were shot and delivered in 2020: My last Munro from Samuel Ash (Drummer TV) and Only If from Teresa Garratty (Flashing Lights Media).

Although many productions were cancelled or delayed, it was possible to work with production companies on the development of six factual projects (including five series) and two dramas as a result of drama and factual commissioning rounds.

Because of Covid-19 most film festivals moved online in 2020. BSL Zone programmes were selected to be shown at more than 40 film mainstream and Deaf/disability events from the UK and around the world. Awards won at film festivals are given In Table 2 below.

Programme	Award	Festival
Almost	Favourite Alternate Abilities Film	Film Only Film Festival 2020
	Best Performance (Vilma Jackson)	OutlantaCon Short Film Festival
Hope	Best Deaf Cinema Short	Madrid Film Festival, Sprain
	Grand Jury Award	Deaf Rochester Film Festival, USA
I Want To Change The World	Best Documentary	Seattle Deaf Film Festival
	Children's	RTS West of England
	Best Documentary	Deaf Rochester Film Festival
The Muddy Boot Room	Visual Sports Media of the Year	Deaf Sports Personality of the Year (DSPY)
To Know Him	Best Drama	Seattle Deaf Film Festival
Two Deaf Travellers	Independent Travel Video up to 10" - Silver	Amorgos Tourism Film Festival

Table 2: Awards for BSL Zone programmes in 2020

- To grow more Deaf programme-makers. This will be a long journey. Some of this may be in-house; some may be with external partners

Training and development of Deaf programme makers continued in 2020 but was hit by the Covid pandemic.

A key initiative in 2020 was the recruitment of two Deaf Executive Producers to oversee external factual commissions for a year. This provided an opportunity for two Producers to gain experience of this senior role and provide editorial leadership across factual television programme development and commission.

**Report of the Trustees
for the Year Ended 31 December 2020**

As football was suspended in March 2020 The Muddy Boot Rooms series ended. This meant that the year-long training scheme for two Deaf people to learn about programme-making and gain skills across production was not able to proceed as planned. Later in the year, however, Signpost and BSLBT worked together to develop the format for a new magazine programme called This is Deaf and training for a Deaf Assistant Producer and two researchers has been attached to that for 2021.

Script Bank, the initiative for five emerging writers to develop their skills and create a 30-minute script, went ahead despite Covid restrictions and all scripts were delivered on schedule before the end of the year. One of the scripts has so far been selected to go into production in 2021: Diagnonsense from Samuel Dore.

The first films from the Short Film scheme, launched in 2018, were delivered in 2019. This entry-level scheme for emerging film-makers to make a 10-minute short for the BSL Zone is being run again in 2021. In 2020 two films were produced, for online-only publication.

Each 28-minute television programme commissioned continued to have a budget allocated for the development of skills for Deaf people on the project. In 2020 this was primarily used to develop research skills on factual programmes.

COMMUNICATIONS AND DISTRIBUTION

• To consider how best to translate the mission for Communications and Distribution into a strategic plan Progress here was hit by the pandemic as effort was concentrated on moving forward with the strategic planning for commissioning. This is a focus for 2021. During the Covid crisis, supporting our target audience of Deaf BSL users and engaging them with our programmes remained a key priority as the update below shows.

Distribution:

In 2020, the BSL Zone maintained its television transmission slots on Film4 on Monday mornings at 0800, and on the Together TV on Monday evenings. See Table 3 below.

Channel	Day	Time slot
Film4	Monday	0800
Together TV	Monday	1900
Together TV	Monday	2200

Table 3: Broadcast slots for BSL Zone

The main tools for measuring television audiences are not designed to provide accurate data for individual transmission slots such as BSL Zone on TV, and as stated in previous years' reports a small change in the sampling can make a very big difference to the data reported. While we recognise the inherent issues with the data, we still feel it is worth reporting. See Table 4 below.

Channel	BSL Zone slots per week	Three-minute reach in 2020	Three-minute reach in 2019
Together TV	2	342k	181k
Film4	1	317k	186k

Table 4: Viewing figures for programmes 2019-2020 (Source: BARB)

BSL Zone on Sky video-on-demand carries 100 programmes, both recent and from our archive dating back 10 years. There are dramas, factual programmes, comedies as well as children's programmes. More programmes will be added in 2021.

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BSLBT also makes its programmes available online through its website www.bslzone.co.uk and app.

The Trust receives analytics data on its website from two sources: Wistia, the video player which now hosts all video content on BSL Zone online, and Google Analytics. In 2020 Wistia reported 202k plays of BSL Zone content (2019: 177k). The two sets of data provide a somewhat contradictory picture as shown in Table 5 below.

PROGRAMME	First published	Wistia Ranking	Google Analytics Ranking
The End (Zoom Focus 2011)	2012	1	1
History of Deaf Education 1	2012	2	2
Confession (Zoom Focus 2012)	2012	3	7
Deaf Funny 1	2017	4	4
Evolution of BSL	2012	5	5
Two Deaf Yorkshiremen In Lockdown	2020	6	8
Life in Lockdown	2020	7	6
Getting Personal: Hamza Shaikh	2020	8	10
HERE/NOT HERE	2019	9	3
Four Deaf Yorkshiremen go to Blackpool	2014	10	11
Deaf Funny 3	2018	11	9
Getting Personal: Sophie Stone	2020	12	12

Table 5: Most-watched programmes on the BSL Zone website in 2020

BSL Zone app for both iOS and Android, launched in 2017, offers on-demand streaming of programmes and a 28-day download feature so that people can watch BSL Zone without needing to be connected to the internet. During 2019, the app had been downloaded a further 4.2k times, an increase of 33% which brought total app downloads to 16.6k (2019: 12.4k).

Overall in 2020 programmes were viewed and/or downloaded on the app more than 53,000 times. [Figures for 2019 were overstated in the 2019 Trustees Report due to an error in the reporting algorithm.]

The top ten programmes viewed on the app are shown in Table 6 below:

Programme	Ranking
Deaf Funny: 1	1
Two Deaf Yorkshiremen in Lockdown	2
Life in Lockdown	3
Deaf Funny: 2	4
Deaf Funny: 3	5
Getting Personal with Sophie Stone	6
Getting Personal with Hamza Shaikh	7
Four Deaf Yorkshiremen go to Blackpool	8
Being Marcus	9
Getting Personal with Pierce Starre	10

Table 6: App top 10 programmes viewed in 2020

**Report of the Trustees
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Communication

The Trust continues to focus its communications on engaging with our core Deaf audience through online channels as shown in Table 7 below.

Social Media	2020	2019	2018
Facebook 'Likes'	38k	31k	24k
Twitter followers	9k	8k	7k
Mailchimp newsletter sign-ups	3k	3k	3k
Instagram followers	7k	5k	2k

Table 7: Social media 2018-2020

The number of 'Likes' of the BSL Zone Facebook saw an increase of 23%, and Facebook followers passed 40,000. Twitter followers grew organically by 14%, and Instagram began to take off as followers increased by 150%. See Table 7 above.

Between mid-March and July 2020, the Digital team ran 11 live streams to share coronavirus-related information in BSL, and the final stream related to Black Lives Matter. Over this time BSL Zone's Facebook page attracted 5,000 new follows, more than double the number of new follows of previous trends.

The YouTube channel, BSL Zone Unofficial, also launched in December 2019. Designed to give younger Deaf people a platform to share their media-related knowledge and views, the channel continued to showcase clips from young Deaf people sharing their experience of working in the media.

The Trust could not hold its annual meetings with its broadcaster subscribers in 2020 because of the pandemic. These will be picked up as soon as possible in 2021.

Finance and resources:

The senior management team now consists of three posts: Chief Executive, Head of Commissioning and Head of Operations.

In June 2020 the Board decided to create a post of Head of Operations which would combine Finance and Administration with Communications and Distribution. Caroline Fearon was appointed to this role later in the summer.

A new structure for the Commissioning team was agreed by the Board in March 2020 and recruitment then got underway remotely. The eight-strong team working to Maggie Swinfen, Head of Commissioning, now consists of two BSLBT Executive Producers, three Production Executives, one Production Coordinator and a Commissioning Coordinator.

In March 2020 all staff moved to home-working when the first lockdown was put in place and this arrangement will continue until government guidelines change. BSLBT has reduced the office space it rents and will keep this under review.

**Report of the Trustees
for the Year Ended 31 December 2020**

Governance:

After a very thorough recruitment campaign, Tim Patterson was appointed Chair of the Board of Trustees in April 2020. As well as being a Trustee of BSLBT from 2010 to 2014, Tim has extensive experience in the TV content, broadcasting and business world and has held a number of senior positions in commercial and public companies, including Nickelodeon/Viacom, BBC, UKTV, ITV and Disney. Tim presently runs his media consultancy, T1M Consult.

Since June 2020 Tim has chaired all Board meetings over Zoom. He looks forward to the day when he can meet in person with our broadcast subscribers, our programme-makers and our audience.

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.

**Report of the Trustees
for the Year Ended 31 December 2020**

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.

Seventy four channels contributed to BSLBT in 2020 (2019:70), providing an income of £3.6m (2019: £2.9m). The subscription payable by each channel ranged from £26k to £52k depending on the minutes of sign-presented programming that a channel would need to show were they to meet their regulatory requirements with their own broadcasts.

The Board set a budget for 2020 which allocated 65% of total income to Commissioning and Programmes, 15% to Communications and Distribution, 13% to Management and Governance, and 7% to a new strategic initiative to focus on the training and development of Deaf programme makers. The Covid crisis hit all areas hard and the year ended with a surplus of £1.13m. Of the £2.47m spent, Commissioning and Programmes accounted for 67% (2019: 59%), management and governance spend was 16% (2019: 12%), Communications and Distribution was 12% (2019: 7%) and finally 5% of spend went on programme-making training and development.

Overview of the financial results

The statement of financial activities shows income of £3.6m (2019: 2.92m) and expenditure on charitable activities of £2.47m (2019: 3.34), giving a net surplus of £1.13m (2019: deficit of £420k). All funds are unrestricted and at the balance sheet date these stood at £2.04m. (2019: £911k). These funds are in the form of net current assets.

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 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. In late 2019, the Board took further professional advice when reviewing its reserve levels. As BSLBT has longer-term financial commitments to programme production and also to maintaining its office base, the Board set a range of £500-900k, and in 2020 the reserve was set at the higher end to take account of the uncertainties surrounding Brexit and the acknowledgement that the charity would not be able to complete programmes according to the budget (see note 14).

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.

**Report of the Trustees
for the Year Ended 31 December 2020**

FINANCIAL REVIEW

Principal risks and uncertainties

The Risk Register is reviewed regularly by the Finance & Audit Committee. In 2020 because of the Covid pandemic risk management focussed on the operational implications of the health crisis in 2020 and working out how best to plan for whatever 2021 might bring.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

FUTURE PLANS

- To provide more BSL programmes in line with the Commissioning strategic plan
- To grow more Deaf programme makers
- To complete the three-year strategic plans for Communications and Distribution
- To get a better understanding of our core Deaf audience
- To plan for, and work with, whatever the post-Covid environment requires.

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 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 Chief Executive and 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. [In 2020 Board meetings in June, September and December were held over Zoom, and the annual Awayday did not take place.]

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

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

The Chair leads the organisation, working with the Chief Executive. At the end of 2020 there were 10 permanent members of staff (9.6 EFT), and three people on fixed-term contracts.

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.

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Report of the Trustees for the Year Ended 31 December 2020

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

Ms L Cutress
K Kent
J Wilson
Ms M Matthews
Ms R Aurangzeb-Tariq
P Johnston
C Higgs
Ms B Robinson
Ms C Ingham
T Patterson (appointed 02.04.20)

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

**Report of the Trustees
for the Year Ended 31 December 2020**

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 22nd June 2021 and signed on its behalf by:

Tim Patterson

.....
T Patterson - Chair

Report of the Independent Auditors to the Members of British Sign Language Broadcasting Trust

Opinion

We have audited the financial statements of British Sign Language Broadcasting Trust (the 'charitable company') for the year ended 31 December 2020 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 2020 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions 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.

Report of the Independent Auditors to the Members of British Sign Language Broadcasting Trust

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.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

- 1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.
- 2) We reviewed the charity's policies and procedures in relation to:
 - Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
 - Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.
- 3) We inspected the minutes of trustee meetings.
- 4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.
- 5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.
- 6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

Report of the Independent Auditors to the Members of British Sign Language Broadcasting Trust

- 7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:
- Testing the appropriateness of journal entries;
 - Assessing judgements and accounting estimates for potential bias;
 - Reviewing related party transactions; and
 - Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

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: 22nd June 2021

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 December 2020

		2020	2019
		Unrestricted	Unrestricted
		funds	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Charitable activities	2		
Broadcasting of sign-presented media		3,595,596	2,922,489
EXPENDITURE ON			
Charitable activities	3		
Broadcasting of sign-presented media		2,465,374	3,342,059
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		1,130,222	(419,570)
RECONCILIATION OF FUNDS			
Total funds brought forward		910,762	1,330,332
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>2,040,984</u>	<u>910,762</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
31 December 2020**

	Notes	2020 Unrestricted funds £	2019 Unrestricted funds £
CURRENT ASSETS			
Debtors	10	2,317,732	2,666,516
Cash at bank		<u>3,246,149</u>	<u>2,388,158</u>
		5,563,881	5,054,674
CREDITORS			
Amounts falling due within one year	11	(3,522,897)	(4,143,912)
NET CURRENT ASSETS		<u>2,040,984</u>	<u>910,762</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,040,984</u>	<u>910,762</u>
NET ASSETS/(LIABILITIES)		<u>2,040,984</u>	<u>910,762</u>
FUNDS	12		
Unrestricted funds		<u>2,040,984</u>	<u>910,762</u>
TOTAL FUNDS		<u>2,040,984</u>	<u>910,762</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 and authorised for issue on 22nd June 2021 and were signed on its behalf by:

Tim Patterson

.....
T Patterson - Chair

The notes form part of these financial statements

BRITISH SIGN LANGUAGE BROADCASTING TRUST

**Cash Flow Statement
for the Year Ended 31 December 2020**

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	<u>857,991</u>	<u>(375,180)</u>
Net cash provided by/(used in) operating activities		<u>857,991</u>	<u>(375,180)</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		857,991	(375,180)
Cash and cash equivalents at the beginning of the reporting period		<u>2,388,158</u>	<u>2,763,338</u>
Cash and cash equivalents at the end of the reporting period		<u>3,246,149</u>	<u>2,388,158</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 2020

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	1,130,222	(419,570)
Adjustments for:		
Decrease/(increase) in debtors	348,784	(778,656)
(Decrease)/increase in creditors	<u>(621,015)</u>	<u>823,046</u>
Net cash provided by/(used in) operations	<u>857,991</u>	<u>(375,180)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.20 £	Cash flow £	At 31.12.20 £
Net cash			
Cash at bank	<u>2,388,158</u>	<u>857,991</u>	<u>3,246,149</u>
	<u>2,388,158</u>	<u>857,991</u>	<u>3,246,149</u>
Total	<u>2,388,158</u>	<u>857,991</u>	<u>3,246,149</u>

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2020

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 2019)', 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.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES - continued

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. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2020 £	2019 £
Channel contributions	Broadcasting of sign-presented media	3,514,377	2,820,945
Access to Work income	Broadcasting of sign-presented media	77,119	89,491
Other income	Broadcasting of sign-presented media	4,100	12,053
		<u>3,595,596</u>	<u>2,922,489</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £	Support costs (see note 5) £	Totals £
Broadcasting of sign-presented media	<u>2,230,244</u>	<u>235,130</u>	<u>2,465,374</u>

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020 £	2019 £
Staff costs	585,285	334,713
Content	1,202,748	2,254,982
Distribution costs	87,048	82,758
Programming asset management	16,855	13,638
Music library	-	7,053
Legal fees (Programming)	155,329	108,588
Website	33,626	48,261
Promotion and marketing	71,543	118,097
Interpreters	77,119	89,491
Travel & subsistence	677	11,087
Exchange rate variance	14	38
Research	-	12,591
	<u>2,230,244</u>	<u>3,081,297</u>

BRITISH SIGN LANGUAGE BROADCASTING TRUST

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

5. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Broadcasting of sign-presented media	<u>227,466</u>	<u>7,664</u>	<u>235,130</u>

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

Management

	2020 Broadcasting of sign-presented media £	2019 Broadcasting of sign-presented media £
Trustees' salaries	-	30,571
Trustees' social security	-	3,630
Trustees' pension contributions	-	1,052
Insurance	1,150	1,317
Telephone	4,839	3,353
Postage and stationery	2,192	2,556
Sundries	3,529	579
Travelling and subsistence	668	4,538
Computer and IT support costs	22,154	16,913
Room hire and rental costs	72,535	98,815
Staff training	53,345	8,355
Interpreters	18,137	19,691
Legal and professional fees	11,302	13,034
Accountancy	23,940	22,541
Bank charges	366	478
Recruitment	<u>13,309</u>	<u>20,888</u>
	<u>227,466</u>	<u>248,311</u>

Governance costs

	2020 Broadcasting of sign-presented media £	2019 Broadcasting of sign-presented media £
Trustees' expenses	564	2,301
Auditors' remuneration	5,100	4,900
Accountancy and legal fees	<u>2,000</u>	<u>5,250</u>
	<u>7,664</u>	<u>12,451</u>

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

6. NET INCOME/(EXPENDITURE)

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

	2020	2019
	£	£
Auditors' remuneration	<u>5,100</u>	<u>4,900</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

	2020	2019
	£	£
Trustees' salaries	-	30,571
Trustees' social security	-	3,630
Trustees' pension contributions	<u>-</u>	<u>1,052</u>
	<u>-</u>	<u>35,253</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

	2020	2019
	£	£
Trustees' expenses	<u>564</u>	<u>2,301</u>

The number of trustees in receipt of expenses was 4 (2019: 6). Expenses were in relation to travel and subsistence to trustees' meetings.

8. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	509,602	317,285
Social security costs	51,985	32,518
Other pension costs	<u>23,698</u>	<u>20,163</u>
	<u>585,285</u>	<u>369,966</u>

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

	2020	2019
Production and outreach	6	5
Administration	<u>3</u>	<u>3</u>
	<u>9</u>	<u>8</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

8. STAFF COSTS - continued

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

	2020	2019
£60,001 - £70,000	1	-
£70,001 - £80,000	1	2
£80,001 - £90,000	<u>1</u>	<u>-</u>
	<u><u>3</u></u>	<u><u>2</u></u>

Remuneration (including employer's National Insurance and employer's pension costs) paid to senior management amounted to £268,271 (2019: £175,318).

9. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2020 and 31 December 2020	<u><u>1,666</u></u>
DEPRECIATION	
At 1 January 2020 and 31 December 2020	<u><u>1,666</u></u>
NET BOOK VALUE	
At 31 December 2020	<u><u>-</u></u>
At 31 December 2019	<u><u>-</u></u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	2,278,284	2,638,634
Other debtors	21,680	14,525
Prepayments	<u>17,768</u>	<u>13,357</u>
	<u><u>2,317,732</u></u>	<u><u>2,666,516</u></u>

BRITISH SIGN LANGUAGE BROADCASTING TRUST

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	40,449	120,961
Social security and other taxes	22,413	-
VAT	509,731	493,956
Other creditors	7,633	11,136
Deferred income	2,931,810	3,512,634
Accrued expenses	10,861	5,225
	<u>3,522,897</u>	<u>4,143,912</u>

Deferred income represents channel contributions invoiced in advance for the subsequent year. Included in charitable income for the year to 31 December 2020 is deferred income of £3,512,634 included within creditors at 31 December 2019. Included in creditors at 31 December 2020 is deferred income of £2,931,810 relating to income for the year ended 31 December 2021.

12. MOVEMENT IN FUNDS

	At 1.1.20	Net	Transfers	At
	£	movement	between	31.12.20
		in funds	funds	£
		£	£	
Unrestricted funds				
General fund	308,211	1,130,222	152,431	1,590,864
Programme fund	602,551	-	(152,431)	450,120
	<u>910,762</u>	<u>1,130,222</u>	<u>-</u>	<u>2,040,984</u>
TOTAL FUNDS	<u>910,762</u>	<u>1,130,222</u>	<u>-</u>	<u>2,040,984</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	3,595,596	(2,465,374)	1,130,222
	<u>3,595,596</u>	<u>(2,465,374)</u>	<u>1,130,222</u>
TOTAL FUNDS	<u>3,595,596</u>	<u>(2,465,374)</u>	<u>1,130,222</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	917,725	(419,570)	(189,944)	308,211
Programme fund	412,607	-	189,944	602,551
	<u>1,330,332</u>	<u>(419,570)</u>	<u>-</u>	<u>910,762</u>
TOTAL FUNDS	<u>1,330,332</u>	<u>(419,570)</u>	<u>-</u>	<u>910,762</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,922,489	(3,342,059)	(419,570)
	<u>2,922,489</u>	<u>(3,342,059)</u>	<u>(419,570)</u>
TOTAL FUNDS	<u>2,922,489</u>	<u>(3,342,059)</u>	<u>(419,570)</u>

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

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	917,725	710,652	(37,513)	1,590,864
Programme fund	412,607	-	37,513	450,120
	<u>1,330,332</u>	<u>710,652</u>	<u>-</u>	<u>2,040,984</u>
TOTAL FUNDS	<u>1,330,332</u>	<u>710,652</u>	<u>-</u>	<u>2,040,984</u>

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	6,518,085	(5,807,433)	710,652
	<u>6,518,085</u>	<u>(5,807,433)</u>	<u>710,652</u>
TOTAL FUNDS	<u>6,518,085</u>	<u>(5,807,433)</u>	<u>710,652</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

12. MOVEMENT IN FUNDS - continued

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.

13. 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.

14. POST BALANCE SHEET EVENTS

The trustees have considered the risks and potential impact of the recent Covid-19 pandemic which occurred before the balance sheet date. The impact has had no affect on the balance sheet position at the year end and has not affected the income for the year ended 31st December 2021, which has been invoiced in advance, and, at the date of signing these accounts, has been received by the charity.

The lockdown periods, arising from the pandemic, have continued to affect the charity's ability to complete the programmes budgeted for at the start of the financial year and has resulted in higher than budgeted level of reserves at the end of the financial year ending 31st December 2020. With the continued lockdown, this is anticipated to further increase reserves in the year ending 31st December 2021.

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.