

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

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2022
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 2022**

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**Report of the Trustees
for the Year Ended 31 December 2022**

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 2022. 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).

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 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Main objectives for the year

Commissioning

- To provide more BSL programmes in line with the Commissioning strategic plan
- To grow more Deaf-programme makers

Communications & Distribution

- To get a better understanding of our core Deaf audience, notably through a major qualitative research project
- To begin to deliver on the Audience Engagement plan

Management & Governance

- To recruit a new Chair and to replace trustees whose terms of office are coming to an end
- To recruit a new Chief Executive, and to support the staff team through the transition

COMMISSIONING

To provide more BSL Zone programmes in line with the Commissioning strategic plan

Progress against the strategic plan to commission 90 programmes over three years was very good in 2022 as Table 1 below illustrates.

Thirty-nine programmes were commissioned in 2022 compared to 33 in 2021. With factual programmes, this included a second series for three new formats: the magazine show **This is Deaf**, the lifestyle programme **You, Me, Garden** and the first-ever quiz show with BSL and Deaf Culture at its heart, **Sign2Win**. All are available to watch at www.bslzone.co.uk although some programmes commissioned in 2022 will not be published/broadcast until 2023.

More drama than in any other year was commissioned and produced, adding up to eight programmes in all. **Coffee Morning Club**, a five-part mockumentary was filmed in the autumn of 2022 and is by far BSLBT's most ambitious project yet.

PROGRAMME TITLE	NO. OF PROGRAMMES	GENRE	PRODUCTION COMPANY
<i>Reverberations Reloaded</i>	1	Drama	Mutt & Jeff Pictures (London)
<i>Four Deaf Yorkshiremen</i>	2	Drama	Mutt & Jeff Pictures (London)
<i>Coffee Morning Club</i>	5	Drama	Mutt & Jeff Pictures (London)
<i>Sign To Win (Series 2)</i>	12	Entertainment	Drummer Television (Bristol)
<i>This is Deaf (Series 2)</i>	6	Magazine	Signpost Productions (Gateshead)
<i>You, Me, Garden</i>	6	Factual	Drummer Television (Bristol)
<i>Food Fighters</i>	6	Children's	Flashing Lights Media (South East)
<i>New Director: Birmingham Made Me</i>	1	Factual	Drummer Television (Bristol)
TOTAL	39		

Table 1: Programmes commissioned in 2022

**Report of the Trustees
for the Year Ended 31 December 2022**

The Trust continued to work with film festivals in the UK and around the world to showcase BSL Zone programmes and short films.

Deaffest, the UK's leading Deaf-led films and arts festival, returned to a face-to-face weekend event in Wolverhampton in May 2022 after a two-year break due to Covid. Ten BSL Zone programmes were selected for screening and three programmes won major awards: **Here/Not Here** from Bim Ajadi and Artemisia Films was Best Film, **Summer in Lockdown** from Cathy Heffernan and Drummer Television won Best Documentary and the edition of **This is Deaf** entitled LGBTQIA+ life from Signpost Productions won Best TV programme.

BSLBT hosted a lively panel discussion at the festival at which the three BSLBT Executive Producers and independent producers answered questions and debated with programme-makers and Deaf people interested in getting involved in commissions from BSLBT.

To grow more Deaf programme-makers

Development opportunities and training for Deaf programme makers continued in 2022. For starters the Trust continued to give a training allowance to every programme commissioned for specific skills building for Deaf members of the team. As well as this, more strategic sums were allocated to series produced in 2022 to develop:

- production management skills in drama, on two more editions of Four Deaf Yorkshiremen and the series **Coffee Morning Club**
- Editorial programming skills on the magazine series **This is Deaf**
- research and editing skills on the quiz series **Sign2Win**.

Another short film from an emerging programme-maker was shot and delivered in 2021: **CODA and Proud** is a short documentary from Laura Eadsforth and Flashing Lights Media in which children with deaf parents tell us about their lives. In 2023 the Trust is planning a more substantial short-film scheme targeted at people from underrepresented sections of the Deaf community.

A commissioning round was held in early 2022 for drama scripts from developing deaf writers. Three ideas went into development and each is progressing along the path to scripting.

Rinkoo Barpaga was selected in late 2021 as the new deaf director to make a 28-minute single factual television programme for the BSL Zone to be produced by Drummer Television. Rinkoo has been working on his idea Birmingham Made Me as a key member of a full production team. The project is proving to be a successful partnership and a very promising programme.

COMMUNICATIONS & DISTRIBUTION

To complete the three-year strategic plans for Communications and Distribution

In 2021 the Board agreed on four key areas:

Understanding our core target audience - people who share the cultural and social experience of being Deaf and who use BSL. The Board also recognise that there are intersections with other groups within the broader BSLBT/BSL Zone audience:

- family and friends of BSL users, professionals who work with Deaf people, teachers in Deaf schools, BSL interpreters, people who are learning BSL, people planning to make a programme submission to BSLBT etc
- the wider media and policy world, which includes subscriber channels, media and film professionals, organisers of media industry events and festivals, regulators and policy makers.

To take this forward, in 2022 regular reports were produced giving quantitative data regarding programme viewing on television and online. For qualitative data on how Deaf people interact with television and specifically with BSL Zone, BSLBT commissioned Heriot-Watt University to carry out a major project. The target date for completion of the project is June 2023.

**Report of the Trustees
for the Year Ended 31 December 2022**

Communicating with our key target audience

In December 2021 the Board signed off the three-year strategic plan for improving communication with our key target audience. This involved establishing an Audience Development team of one manager and two officers and increasing the budget for this area. The plan's objectives are:

- To make sure that every Deaf BSL user knows about BSL Zone [programmes]
- To get every Deaf BSL user to watch at least some of our programmes and keep coming back for more
- To get every Deaf BSL user to spread the sign about BSL Zone and to recommend programmes to their friends and families

In 2022 the Trust continued to focus its communications on engaging with our core Deaf audience online. Social media followers continued to grow, particularly on Instagram and planning for TikTok got well underway ready for a launch in early 2023. See Table 2 below.

Social media	2022	2021	2020
Facebook Likes (now discontinued)		40k	38k
Facebook followers	46k	45k	41k
Twitter followers	9k	9k	9k
Mailchimp newsletter sign-ups	3k	3k	3k
Instagram followers	10k	8k	7k

Table 2: Social media followers 2020-2022

In March 2022, the Digital team became the Audience Development team, with Jen Dodds becoming Audience Development Manager, and Claire Clark as the Audience Development Officer. In June, a second ADO, Spiros Dimoulis, joined, increasing our output and possibilities in line with our strategic plan. Utilising their design skills, we have brought poster design in-house and also created some eye-catching new poster-based standees, as well as increasing our digital design and video work.

A key strand of the Audience Development team's work is running live streams. BSLBT sponsored Deaffest, which in return gave BSLBT a well-positioned triple stall - two tables for information and one for our Executive Producers. We also held the first live stream of the year there, where Raabia Hussain chatted to Deaffest's founders, Nikki Stratton and Marilyn Willrich, plus Louis Neethling, Teresa Garratty and Giles Bowman, whose programmes were up for awards.

- In October, to coincide with the transmission of the drama **Diagnonsense**, we held another live stream, this time via Zoom. Deepa Shastri interviewed **Diagnonsense's** writer/director/editor Samuel Dore and mental health professionals Dr Katherine Rogers and Jackie Wan Brown about the film and its mental health theme.
- For our final live stream of the year, we returned to the Cookery School at St Luke's Community Centre in December for Coco's Christmas Kitchen. Cook and presenter Coco Briden (**Food Fighters**) made some festive nibbles while chatting with special guests Fifi Garfield (**Sign2Win**), Chris Laing (**Four Deaf Yorkshiremen**) and Ahmed Mudawi (**This Is Deaf**).

2022 was also the year our event attendance increased considerably - as well as attending Deaffest, we held stalls to promote our programmes to current and prospective audience members at:

- City Lit's Deaf Day in London in April: Reaching a range of people mainly based in London and southern England.
- Deafland Rally weekend camping event in Shrewsbury in July: Reaching a wider range of people from all over the UK, especially families.
- The BATOD Conference in London in September: Promoting BSL Zone to children via Teachers of Deaf children.

At these events, we gave out branded merchandise that was designed in-house, such as mint tins at Deaffest, camping mugs with our logo and a QR code leading to our website at Deafland, plus Sign2Win QR keyrings and our ever-popular pens.

**Report of the Trustees
for the Year Ended 31 December 2022**

Our BSL Zone Unofficial YouTube channel continued to grow, with more BSL-presented tutorials and tips for working in the media. Crew members on film sets have also been engaged to produce behind-the-scenes videos. For example, the social media star Danny Murphy, who worked as a clapperboard operator on the two most recent **Four Deaf Yorkshiremen** films. This has added an extra layer of insight into lived experiences of TV production.

The two other areas, **Distributing our programmes to our audience** and **Working with our Stakeholders** are key areas of focus for the Board and the new Chief Executive in 2023. More details on distribution in 2022 follow below.

In 2022, 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 and probable inaccuracies with the data, we still feel it is worth reporting. See Table 4 below.

Channel	BSL Zone slots per week	Three-minute reach in 2022	Three-minute reach in 2021	Three-minute reach in 2020
Together TV	2	177k	369k	342k
Film4	1	187k	302k	317k

Table 4: Indicative television viewing figures for BSL Zone

Significant numbers of new programmes were added to the BSL Zone space on Sky's video-on-demand service and by the year-end the total had risen to 160 from 100 in December 2021. BSL Zone programming is now also available on NOW, and there are regular updates of new programming to both services.

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

The Trust's main source of data for viewing data is Wistia, the video player which now hosts all video content on BSL Zone online. In 2022 Wistia reported more than 214k plays of BSL Zone content (2021: 180k).

Report of the Trustees
for the Year Ended 31 December 2022

Ranking	Name	Date first published
1	<i>ZOOM Focus: The End</i>	2012
2	<i>Sign2Win Series 1: Episode 1</i>	2022
3	<i>Four Deaf Yorkshiremen's Takeaway</i>	2022
4	<i>History of Deaf Education: Part 1</i>	2012
5	<i>Zoom Focus: Confession</i>	2012
6	<i>CODA & Proud (Short film)</i>	2022
7	<i>Sign2Win Series 1: Episode 2</i>	2022
8	<i>This Is Deaf: Education</i>	2021
9	<i>BSL Zone's Top 10 Comedy Moments</i>	2022
10	<i>Sign2Win Series 1: Episode 3</i>	2022
11	<i>Four Deaf Yorkshiremen Go Dating</i>	2022
12	<i>Sign2Win Series 1: Episode 7</i>	2022

Table 5: Most-watched programmes on the BSL Zone website in 2022

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 2022, the app was downloaded a further five thousand times, an increase of 26% which brought total app downloads to 23.8K (2021: 18.8k).

Overall in 2022 programmes were viewed and/or downloaded on the app more than 56.4k (2021: 43K) times. The first series of Sign2Win (10 episodes) rated top with almost 6,000 viewings and downloads in total, followed by This is Deaf (six programmes) at 2,500. With drama, three new editions of Four Deaf Yorkshiremen all scored very well with more than 2,250 viewings and downloads. The top twelve programmes viewed on the app are shown in Table 6 below:

Ranking	Programme title	First published
1	Sign2Win: Series 1 Episode 7	2022
2	Sign2Win: Series 1 Episode 2	2022
3	BSL Zone's Top 10 Comedy Moments	2022
4	Sign2Win: Series 1 Episode 1	2022
5	Four Deaf Yorkshiremen Go Dating	2022
6	Sign2Win: Series 1 Episode 5	2022
7	Four Deaf Yorkshiremen and a Wedding	2022
8	Sign2Win: Series 1: Episode 8	2022
9	Four Deaf Yorkshiremen's Takeaway	2022
10	Diagnonsense	2022
11	Sign2Win: Series 1 Episode 6	2022
12	Sign2Win: Series 1 Episode 9	2022

Table 6: Top 12 programmes viewed/downloaded on the BSL Zone app in 2022

**Report of the Trustees
for the Year Ended 31 December 2022**

MANAGEMENT AND GOVERNANCE

Finance and resources:

The senior management team is made up of three posts: Chief Executive, Head of Commissioning and Head of Operations.

A new Chief Executive, Camilla Arnold, was recruited in autumn 2022 and she joined the Trust in February 2023. Ruth Griffiths, departing Chief Executive, and Caroline Fearon, Head of Operations, will cover for Camilla's maternity leave over the summer 2023 and then Ruth will leave the BSLBT staff.

Maggie Swinfen, Head of Commissioning, has also decided to leave the staff of the Trust after providing cover for Commissioning activities during Camilla's maternity leave.

The Commissioning team now comprises three BSLBT Executive Producers, three Production Executives and in 2022 a Business Affairs Executive, Clo Sterling, joined the team. During the year both the Production Coordinator and Commissioning Coordinator roles were closed.

The Head of Operations's core team remains a Finance Officer, an Operations Coordinator and a Team Administrator. The new Audience Development team of a Manager and two Officers is now fully staffed.

BSLBT's requirements for office space continues to be kept under review as does the best configuration for hybrid working in the post Covid world.

BSLBT took further steps to make its IT landscape fit for an organisation of its size and maturity by commissioning a customised database to centralise its information management. Work also started along a roadmap to strengthen IT security.

Governance:

In late 2021 BSLBT's Chair, Tim Patterson, decided reluctantly that he would not be able to remain for a second term. Recruitment for a new Chair began in early 2022, however no appointment was made. The interim Vice Chair, Chris Higgs, whose term of office as a trustee runs until 2024, became interim Chair at the start of 2023 to provide continuity and support to Board through the transition to a new Chair and Chief Executive. Recruitment for a permanent Chair will take place in 2023.

The Nominations Committee, supported by the Chief Executive, ran a recruitment campaign in early 2022 for trustees to replace those who either resigned in 2021 or who were due to complete their terms of office in 2022. Five new trustees joined the Board in summer 2022.

And finally the establishment of the Executive Committee, which the Board had decided to set up in 2021, was delayed until after the arrival of the new Chief Executive and the recruitment of a permanent Chair in 2023. In the meantime the senior management team will prepare a workplan for 2023 which can be scrutinised by both the Finance & Audit Committee and the Board.

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 2022**

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-two channels contributed to BSLBT in 2022 (2021:68), providing an income of £4.36m (2021: £3.6m). The subscription payable by each channel ranged from £26k to £67k 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 deficit budget for 2022 so that there could be post-Covid catch-up with producing programmes. The budget allocation was 68% to Commissioning and Programmes, 12% to Communications and Distribution, 12% to Management and Governance, and 8% to the strategic initiative to focus on the training and development of Deaf programme makers.

Expenditure for the year was £5m, so £661k funding was required funded from the Reserve. This high spend, £1.8m more than in 2021, was planned so that many more programmes, including dramas, could be commissioned and made.

Commissioning and Programmes accounted for 72% (2021: 73%), management and governance spend was 12% (2021: 10%), Communications and Distribution was 10% (2021: 10%) and finally 6% of spend went on programme-making training and development.

Overview of the financial results

The statement of financial activities shows income of £4.52m (2021: £3.77m) and expenditure on charitable activities of £5.18m (2021: £3.43m), giving a net deficit of £661k (2021: surplus of £338k). All funds are unrestricted and at the balance sheet date these stood at £1.72m. (2021: £2.38) 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.

**Report of the Trustees
for the Year Ended 31 December 2022**

FINANCIAL REVIEW

Reserves policy

The trustees have examined the charity's requirements for unrestricted reserves in the light of the main risks to the organisation. The Board again took professional advice when reviewing its reserve levels and confirmed that for 2022 BSLBT should hold a reserve of at least £1m which would represent approximately three months of operating expenditure. As at 31st December 2022 the total reserves were £1.72m of which £254k were designated to allow for the completion of programmes already committed at the balance sheet date.

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 organisational Risk Register is reviewed regularly by the Finance & Audit Committee and reported at Board meetings. In 2022 risk management focussed on the changes in leadership (Chair, Chief Executive and Head of Commissioning) and managing the charity in the post-Covid environment.

FUTURE PLANS

- Recruiting a permanent Chair
- Transitioning to a new Chief Executive
- Recruiting and transitioning to a new Head of Commissioning
- Commissioning more great programmes and completing the three-year strategic plan
- Strategic work on Communications and Distribution

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.

**Report of the Trustees
for the Year Ended 31 December 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure and how decisions are made

At the end of 2022 the Board consisted of four Deaf and four hearing people, including the interim 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 2022 three Board meetings took place in person while the fourth was held over Zoom. The annual Awayday did not take place because of continuing Covid restrictions and concerns.

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

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

The Chair leads the organisation, working with the Chief Executive. At the end of 2022 there were 16 permanent members of staff (14.3 EFT).

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

K Kent Trustee (resigned 31.5.22)
J Wilson Trustee (resigned 31.5.22)
Ms M Matthews Trustee (resigned 15.6.22)
Ms R Aurangzeb-Tariq Trustee
C Higgs Trustee
Ms B Robinson Trustee
T Patterson Trustee (resigned 31.12.22)
Ms S Dougherty Trustee (appointed 1.6.22)
Ms E Rowlands Trustee (appointed 1.6.22)
Ms J Sykes Trustee (appointed 1.6.22)
G Pierssene British (appointed 1.6.22)
R A Cobb Trustee (appointed 1.6.22)

Auditors

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

**Report of the Trustees
for the Year Ended 31 December 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Advisers

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

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 and signed on its behalf by:

.....
C Higgs - Trustee

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 2022 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 2022 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.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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 procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are 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.

(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 auditor's report.

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.

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

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:

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 December 2022

		2022	2021
		Unrestricted	Unrestricted
		funds	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	-	5
Charitable activities	4		
Broadcasting of sign-presented media		4,511,909	3,773,219
Investment income	3	<u>10,084</u>	-
Total		<u>4,521,993</u>	<u>3,773,224</u>
EXPENDITURE ON			
Charitable activities	5		
Broadcasting of sign-presented media		<u>5,183,276</u>	<u>3,434,650</u>
NET INCOME/(EXPENDITURE)		(661,283)	338,574
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>2,379,558</u>	<u>2,040,984</u>
TOTAL FUNDS CARRIED FORWARD		<u>1,718,275</u>	<u>2,379,558</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 (REGISTERED NUMBER: 06632452)

Balance Sheet
31 December 2022

		2022	2021
		Unrestricted	Unrestricted
	Notes	funds	funds
		£	£
CURRENT ASSETS			
Debtors	12	3,592,560	3,005,617
Investments	13	1,000,000	-
Cash at bank		<u>1,790,961</u>	<u>4,200,292</u>
		6,383,521	7,205,909
CREDITORS			
Amounts falling due within one year	14	(4,665,246)	(4,826,351)
		<u>1,718,275</u>	<u>2,379,558</u>
NET CURRENT ASSETS			
		<u>1,718,275</u>	<u>2,379,558</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,718,275</u>	<u>2,379,558</u>
NET ASSETS/(LIABILITIES)		<u>1,718,275</u>	<u>2,379,558</u>
FUNDS	15		
Unrestricted funds		<u>1,718,275</u>	<u>2,379,558</u>
TOTAL FUNDS		<u>1,718,275</u>	<u>2,379,558</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 and were signed on its behalf by:

.....
C Higgs - Trustee

The notes form part of these financial statements

BRITISH SIGN LANGUAGE BROADCASTING TRUST**Cash Flow Statement
for the Year Ended 31 December 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(1,409,331)</u>	<u>954,143</u>
Net cash (used in)/provided by operating activities		<u>(1,409,331)</u>	<u>954,143</u>
Cash flows from investing activities			
Purchase of current asset investments		<u>(1,000,000)</u>	<u>-</u>
Net cash (used in)/provided by investing activities		<u>(1,000,000)</u>	<u>-</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		(2,409,331)	954,143
Cash and cash equivalents at the beginning of the reporting period		<u>4,200,292</u>	<u>3,246,149</u>
Cash and cash equivalents at the end of the reporting period		<u>1,790,961</u>	<u>4,200,292</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 2022****1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2022 £	2021 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(661,283)	338,574
Adjustments for:		
Increase in debtors	(586,943)	(687,885)
(Decrease)/increase in creditors	(161,105)	<u>1,303,454</u>
Net cash (used in)/provided by operations	<u>(1,409,331)</u>	<u>954,143</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22 £	Cash flow £	At 31.12.22 £
Net cash			
Cash at bank	<u>4,200,292</u>	<u>(2,409,331)</u>	<u>1,790,961</u>
	<u>4,200,292</u>	<u>(2,409,331)</u>	<u>1,790,961</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	-	<u>1,000,000</u>	<u>1,000,000</u>
	-	<u>1,000,000</u>	<u>1,000,000</u>
Total	<u>4,200,292</u>	<u>(1,409,331)</u>	<u>2,790,961</u>

The notes form part of these financial statements

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.

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

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. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	<u>-</u>	<u>5</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>10,084</u>	<u>-</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Channel contributions	Broadcasting of sign-presented media	4,335,633	3,616,174
Access to Work income	Broadcasting of sign-presented media	169,126	151,530
Other income	Broadcasting of sign-presented media	<u>7,150</u>	<u>5,515</u>
		<u>4,511,909</u>	<u>3,773,219</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Broadcasting of sign-presented media	<u>4,725,008</u>	<u>458,268</u>	<u>5,183,276</u>

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Staff costs	917,749	827,186
Content	2,979,890	1,758,093
Distribution costs	109,528	92,526
Programming asset management	18,456	13,251
Legal fees (Programming)	83,049	162,042
Website	35,407	26,240
Promotion and marketing	98,938	58,884
Interpreters	169,126	151,530
Travel & subsistence	7,989	460
Exchange rate variance	59	14
Research	77,503	401
Training on programmes	227,314	83,349
	<u>4,725,008</u>	<u>3,173,976</u>

Following a re-analysis of the comparatives, an amount of £83,349, previously included within Staff training, has been re-analysed as a direct cost, Training on programmes. There is no impact on total reported charitable expenditure of the prior year.

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Broadcasting of sign-presented media	<u>447,922</u>	<u>10,346</u>	<u>458,268</u>

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

Management

	2022 Broadcasting of sign-presented media £	2021 Broadcasting of sign-presented media £
Insurance	2,215	1,515
Telephone	9,243	8,746
Postage and stationery	2,054	2,171
Sundries	3,339	3,175
Travelling and subsistence	2,575	2,537
Computer and IT support costs	43,846	50,940
Room hire and rental costs	108,622	82,992
Staff training	32,327	12,676
Interpreters	119,768	53,619
Legal and professional fees	6,591	6,715
Accountancy	26,746	24,650
Bank charges	588	484
Recruitment	90,008	2,497
	<u>447,922</u>	<u>252,717</u>

BRITISH SIGN LANGUAGE BROADCASTING TRUST**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022****7. SUPPORT COSTS - continued
Governance costs**

	2022 Broadcasting of sign-presented media £	2021 Broadcasting of sign-presented media £
Trustees' expenses	2,546	307
Auditors' remuneration	5,300	5,450
Accountancy and legal fees	2,500	2,200
	<u>10,346</u>	<u>7,957</u>

8. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Auditors' remuneration	<u>5,300</u>	<u>5,450</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

	2022 £	2021 £
Trustees' expenses	<u>2,546</u>	<u>307</u>

The number of trustees in receipt of expenses was 6 (2021: 4). Expenses were in relation to travel and subsistence to trustees' meetings.

10. STAFF COSTS

	2022 £	2021 £
Wages and salaries	791,811	716,424
Social security costs	89,493	77,756
Other pension costs	36,445	33,006
	<u>917,749</u>	<u>827,186</u>

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

	2022	2021
Production and outreach	12	11
Administration	4	4
	<u>16</u>	<u>15</u>

BRITISH SIGN LANGUAGE BROADCASTING TRUST**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022****10. STAFF COSTS - continued**

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

	2022	2021
£60,001 - £70,000	-	2
£70,001 - £80,000	1	2
£80,001 - £90,000	2	1
£90,001 - £100,000	<u>1</u>	<u>-</u>
	<u><u>4</u></u>	<u><u>5</u></u>

Remuneration (including employer's National Insurance and employer's pension costs) paid to senior management amounted to £309,742 (2021: £283,208).

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST At 1 January 2022 and 31 December 2022	<u>1,666</u>
DEPRECIATION At 1 January 2022 and 31 December 2022	<u>1,666</u>
NET BOOK VALUE At 31 December 2022	<u><u>-</u></u>
At 31 December 2021	<u><u>-</u></u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	3,473,303	2,939,242
Other debtors	94,765	47,539
Prepayments and accrued income	<u>24,492</u>	<u>18,836</u>
	<u><u>3,592,560</u></u>	<u><u>3,005,617</u></u>

BRITISH SIGN LANGUAGE BROADCASTING TRUST

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

13. CURRENT ASSET INVESTMENTS

	2022 £	2021 £
Other	<u>1,000,000</u>	<u>-</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	79,521	41,587
Social security and other taxes	25,293	23,193
VAT	548,544	629,054
Other creditors	552	1,679
Deferred income	3,977,506	4,068,062
Accrued expenses	<u>33,830</u>	<u>62,776</u>
	<u>4,665,246</u>	<u>4,826,351</u>

Deferred income represents channel contributions invoiced in advance for the subsequent year. Included in charitable income for the year to 31 December 2022 is deferred income of £4,068,062 included within creditors at 31 December 2021. Included in charitable income for the year to 31 December 2023 will be deferred income of £3,977,506 included within creditors at 31 December 2022.

15. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	1,708,172	(661,283)	417,735	1,464,624
Programme fund	<u>671,386</u>	<u>-</u>	<u>(417,735)</u>	<u>253,651</u>
	<u>2,379,558</u>	<u>(661,283)</u>	<u>-</u>	<u>1,718,275</u>
TOTAL FUNDS	<u>2,379,558</u>	<u>(661,283)</u>	<u>-</u>	<u>1,718,275</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,521,993	(5,183,276)	(661,283)
	<u>4,521,993</u>	<u>(5,183,276)</u>	<u>(661,283)</u>
TOTAL FUNDS	<u>4,521,993</u>	<u>(5,183,276)</u>	<u>(661,283)</u>

BRITISH SIGN LANGUAGE BROADCASTING TRUST

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	1,590,864	338,574	(221,266)	1,708,172
Programme fund	<u>450,120</u>	<u>-</u>	<u>221,266</u>	<u>671,386</u>
	<u>2,040,984</u>	<u>338,574</u>	<u>-</u>	<u>2,379,558</u>
TOTAL FUNDS	<u><u>2,040,984</u></u>	<u><u>338,574</u></u>	<u><u>-</u></u>	<u><u>2,379,558</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	3,773,224	(3,434,650)	338,574
	<u>3,773,224</u>	<u>(3,434,650)</u>	<u>338,574</u>
TOTAL FUNDS	<u><u>3,773,224</u></u>	<u><u>(3,434,650)</u></u>	<u><u>338,574</u></u>

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

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	1,590,864	(322,709)	196,469	1,464,624
Programme fund	<u>450,120</u>	<u>-</u>	<u>(196,469)</u>	<u>253,651</u>
	<u>2,040,984</u>	<u>(322,709)</u>	<u>-</u>	<u>1,718,275</u>
TOTAL FUNDS	<u><u>2,040,984</u></u>	<u><u>(322,709)</u></u>	<u><u>-</u></u>	<u><u>1,718,275</u></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	8,295,217	(8,617,926)	(322,709)
	<u>8,295,217</u>	<u>(8,617,926)</u>	<u>(322,709)</u>
TOTAL FUNDS	<u><u>8,295,217</u></u>	<u><u>(8,617,926)</u></u>	<u><u>(322,709)</u></u>

15. 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.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for either the current or prior period, other than those disclosed in note 9 to these accounts.

17. 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.