

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

**Report of the Trustees and  
Financial Statements for the Year Ended 31 December 2023  
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 2023**

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**Report of the Trustees  
for the Year Ended 31 December 2023**

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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 2023. 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 2023

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## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

#### Main objectives for the year

- To provide more BSL programmes in line with the Commissioning strategic plan.
- To grow more Deaf programme makers.
- To get a better understanding of our core Deaf audience, notably through a major qualitative research project.
- To see through the transition to a new Chief Executive, and to support the staff team through the transition period.
- To recruit a new Chair.
- To see through plans for an internal restructure.

## 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 again very good in 2023 as Table 1 below illustrates. Thirty-nine programmes were commissioned in 2023, the same number of programmes commissioned in 2022. There were some re-commissions to give our audience a mix of new shows and popular returning series. Returning series are very important to BSLBT and our brand. Established shows are part of our commissioning strategy as it gives the audience familiarity and brings back the shows that they love to watch. Returning series are also key for training and development opportunities. It also keeps risks to a minimum with the change of management and transition period. The re-commissions included a third and fourth series of the popular **Sign 2 Win**, the first ever quiz show with BSL and Deaf culture at its heart. The re-commissions also included a third series of **This is Deaf**, a magazine show and two specials of lifestyle programme, **You, Me, Garden** that saw a takeover of Leeds Deaf club.

There were two new factual commissions, **OM-Genius**, a series that breaks down science into accessible bitesize information for our younger audience, and **Step Up: Ready to Drive**, an observational documentary as part of a new producer/director initiative to allow mid-level talent to step up to producer/director level. There was also **Birmingham Made Me** where a Deaf stand-up comedian, Rinkoo Barpaga, talked frankly about the ups and downs of living in the UK and dealing with racism.

**The Letter**, a one-off drama, was filmed in the summer. It is set in World War II and tells the story of a Deaf regiment of stormtroopers and charts the rise of the Nazi-ruled social organisation for Deaf people. All are available to watch at [www.bslzone.co.uk](http://www.bslzone.co.uk) although some programmes commissioned in 2023 will not be published/broadcast until 2024.

2023 marks the end of the 2020-2023 commissioning strategy which had a focus on delivering a minimum of 90 x 28' programmes by January 31st 2024. In total, 126 programmes were delivered- 40% more than the initial strategy. See Table 1 below for the list of programmes commissioned in 2023.

Report of the Trustees  
for the Year Ended 31 December 2023

PROGRAMME TITLE	NO. OF PROGRAMMES	GENRE	PRODUCTION COMPANY
<i>The Letter</i>	1	Drama	104 Films (London)
<i>Sign To Win (Series 3 &amp; 4)</i>	24	Entertainment	Drummer Television (Bristol)
<i>This is Deaf (Series 3)</i>	6	Magazine	SignPost Productions (Gateshead)
<i>You, Me, Garden Specials</i>	2	Factual	Drummer Television (Bristol)
<i>OM-Genius</i>	4	Children's	Flashing Lights Media (London)
<i>New Director/Producer Initiative- now called 'Step Up': Ready to Drive</i>	1	Factual	Drummer Television (Bristol)
<i>Birmingham Made Me</i>	1	Factual	Drummer Television (Bristol)
TOTAL	39		

Table 1: Programmes commissioned in 2023

**To grow more Deaf programme-makers**

Development opportunities and training for Deaf programme makers continued in 2023. A short film scheme was launched to give three budding writers, Ruaridh Lever-Hogg, Sam Arnold and Fae Al-Kalamchi, the opportunity to write their first 15-minute script with the support of a designated mentor and a series of masterclasses to support their learnings.

Rinkoo Barpaga was selected in late 2021 as a new Deaf director to make a 28-minute single factual television programme for the BSL Zone, produced by Drummer Television. His film, **Birmingham Made Me**, has now been completed. Aimee Campbell-Nottage was given the opportunity to step up from Assistant Producer level to Producer/Director as part of the Trust's new initiative, 'Step-Up', and produced/directed a 28-minute single, **Step Up: Ready to Drive**.

Additionally, the Trust continued to give a training allowance for specific skills building for Deaf members of the team such as:

- general factual programming skills on the magazine series **This is Deaf**
- research and editing skills on the quiz series **Sign2Win**.

A commissioning round was held in summer 2023 for single documentaries and lifestyle formats. Four single documentaries and three lifestyle formats are currently being developed. The commissioning round also asked for ideas for a 15-minute monologue/duologue. Four ideas were commissioned and will be scripted in 2024.

In 2024 the Trust is planning the second stage of the short film scheme which will give opportunities to new directors. The Trust is also planning a training scheme in 2024 for Deaf translators to become subtitlers: a first in the industry. Last, but not least, the Trust is planning masterclasses for budding filmmakers on how to pitch successfully to improve the quality of pitches/ideas submissions.

**Report of the Trustees  
for the Year Ended 31 December 2023**

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**COMMUNICATIONS & DISTRIBUTION**

In 2021 the Board agreed on the following key areas:

**i) 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 2023 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 on how Deaf people watch television. The research project has now been completed and an executive summary, with useful findings, will be circulated amongst stakeholders. Some key headlines will also be shared with the public.

**ii) 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.
- 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 2023 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:

<b>Social media</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Facebook Likes (now discontinued)	-	-	40k	38k
Facebook followers	50k	46k	45k	41k
Twitter followers	10k	9k	9k	9k
Mailchimp newsletter sign-ups	3k	3k	3k	3k
Instagram followers	15k	10k	8k	7k
TikTok Likes	10k	-	-	-
TikTok followers	2k	-	-	-

Table 2: Social media followers 2020-2024

In 2023, BSL Zone set up a new TikTok account, acquiring 2k followers and 10k Likes over the course of the year. We also hit 50k followers on Facebook and 15k on Instagram, gaining approximately 5k more followers on each platform.

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In 2023, 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

BSLBT also makes its programmes available online through its website [www.bslzone.co.uk](http://www.bslzone.co.uk) and app. BSL Zone programmes can be viewed on the BSL Zone website via a video player called Wistia. In 2023, our programmes were played more than 218k times (2022: 214k) and there are now over 1 million plays in total to date, according to Wistia stats. Table 4 shows the 10 most played programmes in 2023; some old favourites remain popular, alongside 2023's new releases.

Ranking	Name	Date first published
1	Zoom Focus 2011: The End	2011
2	Coffee Morning Club: Episode 1	2023
3	History of Deaf Education: Part 1	2011
4	Zoom 2012: Confession	2012
5	Sign2Win Series 2: Episode 1	2023
6	Sign2Win Series 1: Episode 1	2022
7	Coffee Morning Club: Episode 2	2023
8	Food Fighters: Episode 1	2023
9	Getting Personal with Abigail Gorman	2023
10	Deaf Funny: Programme 1	2018

Table 4: Most-watched programmes on the BSL Zone website in 2023

The BSL Zone app, which is available for iOS, Android and Fire OS, allows viewers to watch BSL Zone programmes on their mobile devices. It was downloaded 5k times in 2023, bringing the total number of app downloads to almost 30k to date.

In 2023, BSL Zone programmes were viewed and/or downloaded on the app more than 81.6k times, a 45% increase on 2022's views and downloads. Our newest programmes tend to be more popular on the app. The top ten programmes viewed on the app are shown in Table 5 below:

Ranking	Name	Date first published
1	Coffee Morning Club: Episode 1	2023
2	CODA & Proud	2022
3	Food Fighters: Episode 1	2023
4	Coffee Morning Club: Episode 2	2023
5	Coffee Morning Club: Episode 3	2023
6	Four Deaf Yorkshiremen's Contest	2023
7	Coffee Morning Club: Episode 5	2023
8	Coffee Morning Club: Episode 4	2023
9	Sign2Win Series 2: Episode 1	2023
10	Food Fighters: Episode 2	2023

Table 5: Top 10 programmes viewed/downloaded on the BSL Zone app in 2023

The Audience Development Team has been actively engaging with diverse audiences through various exhibitions and external events as well as online engagement via our social media platforms.

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iii) Exhibitions & Events:

- **City Lit Deaf Day, London:** A significant annual exhibition focused on Deaf/BSL aspects, with a stall presence, reaching out to individuals in London and southern England.
- **EID Party, Bradford:** Participation by invitation, a good successful event interacting and sharing BSL Zone with Deaf Muslims and local residents.
- **Deaf Together, Cardiff & Other Locations:** we shared and distributed informational materials to spread the "sign" of BSL Zone across the Deaf community in Wales.
- **Cardiff Deaf Arts Festival:** Engaging young Deaf individuals aged 10-25 through a stall presence.
- **Glasgow NDCS Event:** Aiming to educate parents on supporting their child's emotional health, with a stall presence.
- **Glastonbury Festival - Deaf Zone Stall:** Distribution of leaflets and business cards.
- **DSPY Awards:** Sponsorship and publicity through event branding, appealing to sports enthusiasts within the Deaf community.
- **Norfolk Deaf Festival, Deafland Rally, & Deaf UK 50+ Info Day:** These events saw robust attendance, with the team engaging in valuable conversations and distributing custom merchandise. The screening of **Coffee Morning Club: Episode 1** was particularly well-received.
- **Flarewave Festival Premiere: Reverberations: The Return** debuted to a receptive audience.
- **Mary Hare School Visit:** In partnership with Deaffest, the team provided content and career-focused presentations, screened trailers, and conducted workshops, resulting in enriching interactions with students.

iv) Digital Engagement:

- **BSL Zone: Looking to the Future Live Stream:** Hosted by Rebecca A. Withey, the live stream featured discussions with Rinkoo Barpaga and Aimee Campbell-Nottage about their work and Charlie Swinbourne's new drama plans, which resonated well with the audience.
- **Social Media Engagement:** The team ventured into TikTok, creating unique, shareable content wherever possible, including short profiles on actors from **Reverberations: The Return**, furthering our mission to promote Deaf role models.



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**MANAGEMENT & GOVERNANCE**

A new Chief Executive, Camilla Arnold, joined the Trust in February 2023. Ruth Griffiths, departing Chief Executive, and Caroline Fearon, Head of Operations, covered for Camilla's maternity leave over summer 2023. Camilla returned in September 2023 and Ruth left BSLBT in October. The Board would like to thank Ruth for her 14 years of service at BSLBT.

In May 2023, Camilla became Interim Head of Commissioning following on from two unsuccessful recruitment processes for a new Head of Commissioning to replace Maggie Swinfen, departing Head of Commissioning. Maggie provided cover for Commissioning activities during Camilla's maternity leave. She then left the Trust in September 2023. The Board would also like to thank Maggie for 14 years of service to BSLBT.

For the remainder of 2023, the senior management team was made up of two posts: Chief Executive/Interim Head of Commissioning and Head of Operations.

The Commissioning team currently comprises of three BSLBT Executive Producers and three Production Executives. There is also a Business Affairs Executive to support with the legal side of commissioning.

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

In September 2023, a working group was set up by the Board to explore a proposed restructure of BSLBT's internal organisation to expand the senior management team and to strengthen and 'future proof' the organisation to withstand future risks such as more sign language content being produced by other platforms and the rise of video on demand streaming services. In December, the subgroup confirmed in the Board meeting that they had signed off a proposed restructure of the organisation. Consultation with staff will begin in January 2024, with the view of completing the restructure late Spring 2024.

BSLBT staff moved to a new 19 desk office in WeWork that was heavily discounted due to neighbouring building work. As the space continues to be underused, there will be a review before the contract is renewed in March 2024. A hybrid working policy will be introduced in 2024.

BSLBT took further steps to make its IT fit for an organisation of its size and maturity by commissioning Pragmatiq, a Microsoft Solution Partner, who specialises in designing and implementing bespoke CRM systems tailored to specific business requirements, to develop a system for BSLBT. Their development of the custom CRM system which BSLBT has named 'Central' has successfully integrated various aspects of the business, such as programmes, transmissions, credits, commissions, rights, contacts, and accounts, into a cohesive system. This integration, powered by MS Dynamics, now provides us with centralised data, streamlined processes, and improved data visibility, thereby enhancing overall efficiency. The use of Dynamics 365 would also ensure that the system is up-to-date with the latest technology and can grow with the organisation. This has dramatically transformed the way the organisation manages its operations, leading to improved and efficient work processes.

In 2024, BSLBT plan to roll out a new HR system to streamline the process of booking leave, monitoring sick leave/absences, to perform appraisals and keep track of personal objectives.

**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 early 2025, 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.

**Report of the Trustees  
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The Nominations Committee, supported by the Chief Executive, ran a thorough recruitment campaign in early 2023 for a new Chair. In June 2023, Jeff McWhinney was elected as Chair of BSLBT and officially became Chair after September 2023's Board meeting. Jeff was the first Deaf CEO of the British Deaf Association then founded SignVideo, a pioneering video relay service that empowered BSL signers. A strategic thinker with a solid understanding of the Deaf community, Jeff is committed to using his skills and experience to ensure that BSLBT consolidates its position as the leading provider of BSL-centred broadcasting.

Sarah Dougherty, who became a Trustee in 2022, stepped down in September 2023 after a family relocation overseas. The Board would like to thank Sarah for her contribution to the Trust during her term.

The Nominations Committee, supported by the Chief Executive, will run a recruitment campaign in early 2024 for trustees to replace those who either resigned or who will complete their terms of office in 2024.

**Board Priorities:**

In spring 2023's Away Day, the Board agreed on the following priorities:

**Vision and Mission:** There was broad agreement that BSLBT's vision and mission needs to be updated to make the most of the opportunities of the changing broadcast landscape, rise of streaming services, the Media Bill, and the new leadership team.

**Core Audience:** Trustees were in consensus at the need to make audiences - both current and future - at the heart of what we do. It was agreed that BSLBT's audience mapping should be refreshed, with inclusivity a central principle.

**Communication and PR:** This was a top priority for Trustees. They were unanimous in a desire to refresh and enhance BSLBT's marketing, communication and PR strategy in order to build BSLBT awareness and a strong, positive reputation.

**Branding:** Given the degree of change at BSLBT and the desire for a 'reset' and modernisation there was the agreement that a rebrand would be beneficial.

**Content:** The discussion on content acknowledged the strength of some of BSLBT's recent content and library, whilst also acknowledging there are areas where further improvement can be made.

**Production Opportunities:** There was a discussion about whether there are opportunities for BSLBT in the production space. The Board agreed that there should be an exploration of setting up a trading subsidiary to allow for future opportunities for BSLBT.

**Data:** Trustees were keen to create an ongoing structured dialogue with audiences to get useful feedback from users and non-users as to what they want to see on BSL Zone, and how they want to access it.

The Chief Executive returned from maternity leave in September 2023 and the focus was on the internal restructure as the Board agreed that without a fully functioning 'engine room', the Board's priorities cannot be realised. The Chief Executive will begin to deliver on the Away Day priorities in 2024 after the restructure has been completed.

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.

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**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.

In 2023 68 channels [2022: 72] in total subscribed to BSLBT, making the total income from broadcasters £4,135k [2022: £4,336k]. This is a decrease of circa £200k from 2022 and the first fall in income for 10 years. Additionally, subscriptions have now reached the end of their 10-year growth path and will only increase by an Ofcom-calculated inflation rate from now on. Ofcom increased 2023 subscriptions by 2.5% (Consumer Price Index from June 2021).

**Overview of the financial results**

The statement of financial activities shows income of £4.36m (2022: £4.52m) and expenditure on charitable activities of £4.05m (2022: £5.18m), giving a net surplus of £310k. (2022: net deficit of £661k). All funds are unrestricted and at the balance sheet date these stood at £2.03m (2022: £1.72m) These funds are in the form of net current assets.

Included in the income of £4.36m was broadcaster contributions of £4.14m, Access to Work income (reimbursed expenditure on BSL interpreters) of £200k, deposit interest of £27k and other income of £1k.

Expenditure of £4.05m for the year included £200k of interpreter costs that were reimbursed under the Access to Work scheme (see above). The residual expenditure of £3.9m was spent on commissioning and programmes 69.5% (2022: 72%), management and governance 17% (2022: 12%) and communications and distribution 13.5% (2022: 10%).

**Investment policy and objectives**

The Finance & Audit committee seeks to maximise the return on cash held during the year with the need to protect 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. The Board with professional advice reviewed its reserve levels and confirmed that for 2023 BSLBT, the target range of reserves would fall between £515k and £1m. At 31st December 2023 the undesignated reserves were £1.3m. Reserve levels will be reviewed periodically in the light of strategic considerations and/or changes in business risk, which will inevitably result from a change in management. The reserves will be reviewed in 2024 and a reserves strategy will be produced by the Chief Executive.

**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.

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**Report of the Trustees  
for the Year Ended 31 December 2023**

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**FINANCIAL REVIEW**

**Principal risks and uncertainties**

The organisational Risk Register is reviewed regularly by the Finance & Audit Committee and reported at Board meetings. In 2023 risk management primarily focussed on the changes in leadership (Chair, Chief Executive and Head of Commissioning) and maintaining stability across the organisation.

**FUTURE PLANS**

- Recruiting a Vice Chair.
- Finalising internal restructure.
- Commissioning more great programmes.
- Creating the two-year strategic plan for commissioning from 2024-2026.
- Strategic work on Communications and Distribution to raise BSLBT's profile (including a strong rebrand).
- Strategic work to achieve the Board's priorities agreed on the Away Day.
- Establish a trading subsidiary to ringfence future initiatives to protect the main charity from financial risk and maximise tax efficiency.

**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.

**Key management remuneration**

The charity's policy is to pay senior management according to their expertise and experience. Senior managements' benefit package comprises a basic salary and pension. Basic salaries are reviewed annually against the charity sector as well as the wider professional market and information is presented to the trustees for their approval. No member of the senior management team can make a decision on their own pay.

**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**

At the end of 2023 the Board consisted of four Deaf and four hearing people, including 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 2023, all Board meetings and the annual Awayday took place in person.

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 2023 there were 15 permanent members of staff). (NB there were 15 members of staff on the payroll in December 2023 and 16 in December 2022)

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**Report of the Trustees  
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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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**

J McWhinney Chair (appointed 1.9.23)  
Ms R Aurangzeb-Tariq Trustee  
C Higgs Trustee  
Ms B Robinson Trustee  
Ms S Dougherty Trustee (resigned 1.9.23)  
Ms E Rowlands Trustee  
Ms J Sykes Trustee  
G Pierssene Trustee  
R A Cobb Trustee

**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 2023**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

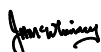
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

**AUDITORS**

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

Approved by order of the board of trustees on 25<sup>th</sup> June 2024 and signed on its behalf by:



.....  
J McWhinney - Chair

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

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### **Opinion**

We have audited the financial statements of British Sign Language Broadcasting Trust (the 'charitable company') for the year ended 31 December 2023 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 2023 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.

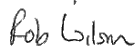
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

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

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**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.



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

Date: 25<sup>th</sup> June 2024

**BRITISH SIGN LANGUAGE BROADCASTING TRUST****Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 December 2023**

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		<b>2023 Unrestricted funds £</b>	<b>2022 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM Charitable activities</b>	Notes		
Broadcasting of sign-presented media	3	<b>4,335,547</b>	4,511,909
Investment income	2	<u>27,169</u>	<u>10,084</u>
<b>Total</b>		<b><u>4,362,716</u></b>	<b><u>4,521,993</u></b>
<b>EXPENDITURE ON Charitable activities</b>	4		
Broadcasting of sign-presented media		<b><u>4,053,308</u></b>	<b><u>5,183,276</u></b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>309,408</b>	(661,283)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b><u>1,718,275</u></b>	<b><u>2,379,558</u></b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u><u>2,027,683</u></u></b>	<b><u><u>1,718,275</u></u></b>

**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

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**BRITISH SIGN LANGUAGE BROADCASTING TRUST (REGISTERED NUMBER: 06632452)****Balance Sheet  
31 December 2023**

		<b>2023 Unrestricted funds £</b>	<b>2022 Total funds £</b>
<b>FIXED ASSETS</b>	Notes		
Tangible assets	10	-	-
<b>CURRENT ASSETS</b>			
Debtors	11	<b>4,054,108</b>	3,592,560
Investments	12	<b>1,000,000</b>	1,000,000
Cash at bank		<b><u>2,085,425</u></b>	<u>1,790,961</u>
		<b>7,139,533</b>	6,383,521
<b>CREDITORS</b>			
Amounts falling due within one year	13	<b>(5,111,850)</b>	(4,665,246)
		<u>2,027,683</u>	<u>1,718,275</u>
<b>NET CURRENT ASSETS</b>			
		<b><u>2,027,683</u></b>	<u>1,718,275</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b><u>2,027,683</u></b>	<u>1,718,275</u>
<b>NET ASSETS/(LIABILITIES)</b>		<b><u><u>2,027,683</u></u></b>	<u><u>1,718,275</u></u>
<b>FUNDS</b>	14		
Unrestricted funds		<b><u>2,027,683</u></b>	<u>1,718,275</u>
<b>TOTAL FUNDS</b>		<b><u><u>2,027,683</u></u></b>	<u><u>1,718,275</u></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 25 June 2024 and were signed on its behalf by:

*Chris Higgs*

.....  
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 2023**

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	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>274,351</u>	<u>(1,409,331)</u>
Net cash provided by/(used in) operating activities		<u>274,351</u>	<u>(1,409,331)</u>
<b>Cash flows from investing activities</b>			
Purchase of current asset investments		-	(1,000,000)
Interest received		<u>20,113</u>	<u>-</u>
Net cash provided by/(used in) investing activities		<u>20,113</u>	<u>(1,000,000)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		<b>294,464</b>	<b>(2,409,331)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u><b>1,790,961</b></u>	<u><b>4,200,292</b></u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u><b>2,085,425</b></u></u>	<u><u><b>1,790,961</b></u></u>

The notes form part of these financial statements

**BRITISH SIGN LANGUAGE BROADCASTING TRUST**

**Notes to the Cash Flow Statement  
for the Year Ended 31 December 2023**

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

	2023 £	2022 £
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	<b>309,408</b>	(661,283)
<b>Adjustments for:</b>		
Interest received	(20,113)	-
Increase in debtors	(461,548)	(586,943)
Increase/(decrease) in creditors	<u>446,604</u>	<u>(161,105)</u>
<b>Net cash provided by/(used in) operations</b>	<u><b>274,351</b></u>	<u><b>(1,409,331)</b></u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.1.23 £	Cash flow £	At 31.12.23 £
<b>Net cash</b>			
Cash at bank	<u>1,790,961</u>	<u>294,464</u>	<u>2,085,425</u>
	<u>1,790,961</u>	<u>294,464</u>	<u>2,085,425</u>
<b>Liquid resources</b>			
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>
<b>Total</b>	<u><b>2,790,961</b></u>	<u><b>294,464</b></u>	<u><b>3,085,425</b></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.

### **Going Concern**

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. In relation to the charity's specific revenue channels:

- (i) Channel contributions are invoiced annually in advance for the financial year (see note 13).
- (ii) Access to work and other income is accounted for in the provision of the service.
- (iii) Investment income, which is deposit interest, is accounted for on an accruals basis.

### **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.

**BRITISH SIGN LANGUAGE BROADCASTING TRUST**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

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

**Financial instruments**

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

**2. INVESTMENT INCOME**

	<b>2023</b>	2022
	£	£
Deposit account interest	<u><b>27,169</b></u>	<u>10,084</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2023</b>	2022
	£	£
Channel contributions	<b>4,134,692</b>	4,335,633
Access to Work income	<b>199,505</b>	169,126
Other income	<u><b>1,350</b></u>	<u>7,150</u>
	<u><b>4,335,547</b></u>	<u>4,511,909</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Broadcasting of sign-presented media	<u><b>3,706,844</b></u>	<u><b>346,464</b></u>	<u><b>4,053,308</b></u>

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2023</b>	2022
	£	£
Staff costs	<b>1,022,711</b>	917,749
Content	<b>2,110,496</b>	2,979,890
Distribution costs	<b>105,694</b>	109,528
Programming asset management	<b>20,513</b>	18,456
Legal fees (Programming)	<b>37,098</b>	83,049
Website	<b>37,562</b>	35,407
Promotion and marketing	<b>88,331</b>	98,938
Interpreters	<b>199,505</b>	169,126
Travel & subsistence	<b>5,122</b>	7,989
Exchange rate variance	<b>14</b>	59
Research	<b>79,798</b>	77,503
Training on programmes	<u>-</u>	<u>227,314</u>
	<u><b>3,706,844</b></u>	<u>4,725,008</u>



**BRITISH SIGN LANGUAGE BROADCASTING TRUST**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**6. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Broadcasting of sign-presented media	<u><b>333,786</b></u>	<u><b>12,678</b></u>	<u><b>346,464</b></u>

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

**Management**

	2023	2022
	Broadcasting of sign-presented media £	Total activities £
Insurance	5,349	2,215
Telephone	4,634	9,243
Postage and stationery	2,940	2,054
Sundries	3,942	3,339
Travelling and subsistence	5,073	2,575
Computer and IT support costs	52,269	43,846
Room hire and rental costs	125,179	108,622
Staff training	26,089	32,327
Interpreters	57,448	119,768
Legal and professional fees	17,694	6,591
Accountancy	28,530	26,746
Bank charges	433	588
Recruitment	<u>4,206</u>	<u>90,008</u>
	<u><b>333,786</b></u>	<u><b>447,922</b></u>

**Governance costs**

	2023	2022
	Broadcasting of sign-presented media £	Total activities £
Trustees' expenses	3,278	2,546
Auditors' remuneration	6,900	5,300
Accountancy and legal fees	<u>2,500</u>	<u>2,500</u>
	<u><b>12,678</b></u>	<u><b>10,346</b></u>

**BRITISH SIGN LANGUAGE BROADCASTING TRUST**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**7. NET INCOME/(EXPENDITURE)**

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

	<b>2023</b>	2022
	£	£
Auditors' remuneration	<b>6,250</b>	5,950
Under accrual of 2022 audit fee	<b>650</b>	(650)
	<u><b>6,900</b></u>	<u>5,300</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

	<b>2023</b>	2022
	£	£
Trustees' expenses	<u><b>3,278</b></u>	<u>2,546</u>

The number of trustees in receipt of expenses was 8 (2022: 6). Expenses were in relation to travel and subsistence to trustees' meetings.

**9. STAFF COSTS**

	<b>2023</b>	2022
	£	£
Wages and salaries	<b>885,400</b>	791,811
Social security costs	<b>97,596</b>	89,493
Other pension costs	<b>39,715</b>	36,445
	<u><b>1,022,711</b></u>	<u>917,749</u>

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

	<b>2023</b>	2022
Production and outreach	<b>13</b>	12
Administration	<b>4</b>	4
	<u><b>17</b></u>	<u>16</u>

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

	<b>2023</b>	2022
£60,001 - £70,000	<b>3</b>	-
£70,001 - £80,000	<b>1</b>	1
£80,001 - £90,000	<b>1</b>	2
£90,001 - £100,000	<b>1</b>	1
	<u><b>6</b></u>	<u>4</u>

Remuneration (including employer's National Insurance and employer's pension costs) paid to senior management amounted to £360,666 (2022: £309,742).

**BRITISH SIGN LANGUAGE BROADCASTING TRUST**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**10. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 January 2023 and 31 December 2023	<u><b>1,666</b></u>
<b>DEPRECIATION</b>	
At 1 January 2023 and 31 December 2023	<u><b>1,666</b></u>
<b>NET BOOK VALUE</b>	
At 31 December 2023	<u><u>-</u></u>
At 31 December 2022	<u><u>-</u></u>

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	<b>3,966,354</b>	3,473,303
Other debtors	<b>43,933</b>	94,765
Prepayments and accrued income	<b>43,821</b>	24,492
	<u><b>4,054,108</b></u>	<u>3,592,560</u>

**12. CURRENT ASSET INVESTMENTS**

	2023 £	2022 £
Other	<u><b>1,000,000</b></u>	<u>1,000,000</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	<b>250,035</b>	79,521
Social security and other taxes	<b>23,106</b>	25,293
VAT	<b>665,511</b>	548,544
Other creditors	<b>5,208</b>	552
Deferred income	<b>4,025,258</b>	3,977,506
Accrued expenses	<b>142,732</b>	33,830
	<u><b>5,111,850</b></u>	<u>4,665,246</u>

Deferred income represents channel contributions invoiced in advance for the subsequent year. Included in charitable income for the year to 31 December 2023 is deferred income of £3,977,506 included within creditors at 31 December 2022. Included in charitable income for the year to 31 December 2024 will be deferred income of £4,025,258 included within creditors at 31 December 2023.

**BRITISH SIGN LANGUAGE BROADCASTING TRUST**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**14. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	1,464,624	309,408	(428,244)	1,345,788
Programme fund	253,651	-	428,244	681,895
	<u>1,718,275</u>	<u>309,408</u>	<u>-</u>	<u>2,027,683</u>
<b>TOTAL FUNDS</b>	<u>1,718,275</u>	<u>309,408</u>	<u>-</u>	<u>2,027,683</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	4,362,716	(4,053,308)	309,408
	<u>4,362,716</u>	<u>(4,053,308)</u>	<u>309,408</u>
<b>TOTAL FUNDS</b>	<u>4,362,716</u>	<u>(4,053,308)</u>	<u>309,408</u>

**Comparatives for movement in funds**

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

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	4,521,993	(5,183,276)	(661,283)
	<u>4,521,993</u>	<u>(5,183,276)</u>	<u>(661,283)</u>
<b>TOTAL FUNDS</b>	<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 2023

#### 14. MOVEMENT IN FUNDS - continued

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

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	1,708,172	(351,875)	(10,509)	1,345,788
Programme fund	<u>671,386</u>	<u>-</u>	<u>10,509</u>	<u>681,895</u>
	<u>2,379,558</u>	<u>(351,875)</u>	<u>-</u>	<u>2,027,683</u>
<b>TOTAL FUNDS</b>	<u>2,379,558</u>	<u>(351,875)</u>	<u>-</u>	<u>2,027,683</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 £
<b>Unrestricted funds</b>			
General fund	8,884,709	(9,236,584)	(351,875)
	<u>8,884,709</u>	<u>(9,236,584)</u>	<u>(351,875)</u>
<b>TOTAL FUNDS</b>	<u>8,884,709</u>	<u>(9,236,584)</u>	<u>(351,875)</u>

#### Designated funds

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

#### Transfers between funds

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

#### 15. 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.

**16. 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.