

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

**Report of the Trustees and
Financial Statements for the Year Ended 31 December 2015
for
BRITISH SIGN LANGUAGE BROADCASTING TRUST**

HW Fisher & Co.
Chartered Accountants and Registered Auditors
11-15 William Road
London
NW1 3ER

BRITISH SIGN LANGUAGE BROADCASTING TRUST

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for the Year Ended 31 December 2015**

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BRITISH SIGN LANGUAGE BROADCASTING TRUST

Report of the Trustees for the Year Ended 31 December 2015

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 2015. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

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

Aims of the charity

The aims of the charity are:

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Main objectives for the year

The BSLBT Business Plan sets out objectives in seven areas:

The BSLBT Business Plan sets out objectives in seven areas:

- Audience engagement
- Content (TV and online)
- Distribution: the BSL Zone on television (TV)
- Website: the BSL Zone online
- Finance & Resources
- External Relations
- Governance

BRITISH SIGN LANGUAGE BROADCASTING TRUST

**Report of the Trustees
for the Year Ended 31 December 2015**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Audience Engagement:

- At the end of 2014 BSLBT commissioned OPM (www.opm.co.uk) to conduct the first-ever comprehensive review of research literature and data about the UK Deaf community. The review was completed in 2015 and the report was ready to be published in early 2016. The main findings were that very little research has been done into the UK sign-language community, so there is little hard evidence to help BSLBT (or other organisations) to meet the Deaf community's needs and aspirations. The report shows, for example, that there are no reliable estimates of the total number of Deaf people in the UK or their demographic profile: Census data shows that there are 15,482 people in England and Wales whose main language is BSL. However, prevalence data from the GP Patient Survey suggests that 0.44% of the adult population in England, roughly 188,000, are deaf and use sign language. According to the Scottish Census 12,533 people use BSL at home. There is no data for Northern Ireland. The report is available at www.bslzone.co.uk/about/research/.
- The main tools for measuring television audiences cannot provide accurate data on audience numbers for the BSL Zone, but the data that is available indicates that in 2015 on the Community Channel 198,000 people watched a BSL Zone programme for at least three minutes, up from 194,000 in 2014. The Community Channel does not support subtitling on its programmes so the channel is still not a destination for Deaf people.
- The figures for Film Four, with only one slot per week, tend to be much stronger: 315,000 watched BSL Zone programming for at least three minutes, showing very little change since 2014.

Channel	BSL Zone slots per week	Three-minute reach in 2015	<i>Three-minute reach in 2014</i>
Community Channel	3	198,000	<i>194,000</i>
Film4	1	315,000	<i>325,000</i>

- Data for viewing programmes online is taken from the video-hosting platform for the BSL Zone online, vzaar. In 2015 there were a total of more than two million 'plays'. (A play is recorded every time the user first starts playback following a page load.) Only one 'play' is counted per page load) of BSL Zone content online.
- There is opportunity for people to give written feedback online directly on all programme pages on the website. In December 2015 a video-feedback tool was added to the website, allowing people to give feedback directly in BSL.
- The post of Outreach Worker closed in 2015 as the Trust decided to focus more effort and resources online and to social media. However, BSLBT continued to be well represented at larger events such as Deaffest in Wolverhampton in May.
- By the end of 2015 more than 2,567 (2014: 2,020) people and organisations had signed up to receive a weekly email newsletter. For those people who don't use the internet, the Trust also sends out a quarterly mail-out of postcards giving details of forthcoming programmes on television.
- With increased effort and more regular postings, the number of 'likes' of the BSL Zone Facebook almost doubled, from 3,806 at the end of 2014 to 7,859 on 31st December 2015. For the first time a very modest amount of money (>£1K) was spent 'boosting' posts - sending posts to the 'friends' of those people who already 'like' the BSL Zone on Facebook. There was also a significant rise in BSL Zone Twitter followers from 2,506 to more than 3,000.

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Report of the Trustees for the Year Ended 31 December 2015

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Content:

- Eighteen programmes were commissioned or acquired in 2015 from six different companies, as the table below shows. As well as the main programme, a 30-second promo and a five-minute Behind-the-Scenes film were also contracted for all programmes.

PROGRAMME TITLE	NO. OF PROGS	GENRE	PRODUCTION COMPANY
<i>Found 1</i>	1	Factual	Juggle Productions
<i>Scottish Islanders</i>	1	Factual	Flashing Lights Media
<i>Small World</i>	4	Situation comedy	Mutt & Jeff Pictures
<i>Secret Lab</i>	3	Education	Flashing Lights Media
<i>Battle for BSL</i>	1	Factual	AC2.com
<i>Cheers for BSL</i>	1	Factual	AC2.com
<i>Close Up</i>	4	Interview	Becoming Visible
<i>American Shelter</i>	1	Acquisition	L'oeil et la main, France
<i>Old and Deaf</i>	1	Acquisition	RTS, Switzerland
<i>I've unplugged</i>	1	Acquisition	RTS, Switzerland
TOTAL	18		

- All these programmes, as well as all other BSL Zone content, is available at all times at www.bslzone.co.uk.
- The table below shows the number of views recorded for new programmes broadcast and published in 2015 on the BSL Zone online, the video player which hosts all BSLBT content. (Some programmes commissioned in 2015 will not be published/broadcast until 2016.)

PROGRAMME TITLE	GENRE	TV/ONLINE RELEASE DATE	ONLINE VIEWINGS
<i>Found 1</i>	Factual	June 2015	138,885
<i>Scottish Islanders</i>	Factual	July 2015	42,951
<i>Close up: Doug Alker</i>	Interview	May 2015	31,469
<i>Close up: Lillian Lawson</i>	Interview	May 2015	14,825
<i>Close up: Rubbena Aurangzeb-Tariq</i>	Interview	May 2015	24,428
<i>Close up: John Smith</i>	Interview	May 2015	73,169
<i>American Shelter</i>	Acquisition	November 2015	4,451
<i>Small World 2</i>	Sit Com	December 2015	17,074

BRITISH SIGN LANGUAGE BROADCASTING TRUST

**Report of the Trustees
for the Year Ended 31 December 2015**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

- Programmes commissioned in previous years continued to be shown at festivals around the world. Many also won awards in 2015:

PROGRAMME TITLE	GENRE	AWARD	FESTIVAL
<i>Zoom Focus: The End</i>	Drama	Audience Award Network	Nottingham Alternative Film, UK
<i>Who cares?</i>	Factual	Documentary Award	Picture This, Canada
<i>Tree Fairy</i>	Drama	Best Director Audience Choice	Toronto International Deaf Film Festival, Canada
		Best Director Best Film Best Actress	Deaffest, Wolverhampton, UK
		Best Drama	Cinedeaf International Film Festival
<i>Life out There</i>	Drama	Best Actor (S Richards) Best Actress (R-A Withey) Best Film	Manos K Rien Festival IV, Spain
<i>Four Deaf Yorkshiremen go to Blackpool</i>	Drama	Best Film Best Director (C. Swinbourne)	Tolosa International Sign Language Film Festival, Spain
4	Short film	Best Director (Bim Ajadi) Outstanding contribution to media	Deaffest, Wolverhampton, UK
		Best Director	Clin d'Oeil, France
<i>Shakespeare: Found in translation</i>	Factual	Best Documentary short film	Toronto International Deaf Film Festival, Canada
<i>Zoom: If I don't lose I lose</i>	Short film	Best Actress (Caroline Parker)	Cinedeaf International Deaf Film Festival
		Best Actress (Caroline Parker)	Clin d'Oeil, France
<i>Supersonic</i>	Drama	Best Animation/Fantasy	Toronto International Deaf Film Festival, Canada
<i>Small World 1</i>	Sit Com	Best Actor (Brian Duffy)	Deaffest, Wolverhampton, UK
<i>Zoom: The Big Decisions</i>	Short film	Second prize (John Finn)	Cinema Touching Disability Film Festival, Texas, USA
		Official Selection	BAFTA Qualifying Aesthetica Short Film Festival 2015
<i>Zoom Focus: Listen even if you heart is crying</i>		Official Selection	BAFTA Qualifying Aesthetica Short Film Festival 2015
<i>Battlelines</i>	Drama	Diversity Award	RTS Midlands, UK
<i>Scottish Islanders</i>	Factual	Best Documentary	Deaffest, Wolverhampton, UK
<i>Punk Chef: Kids' Challenge</i>	Children's	Short-listed for Best Children's programme	2015 Broadcast Awards

Distribution:

- The BSL Zone maintained its four 30-minute weekly slots on two Freeview channels: three on the Community Channel and one on Film4.

Channel	Day	Time slot
Community Channel	Tuesday	1400
Community Channel	Thursday	1930
Community Channel	Saturday	0730
Film4	Monday	0800

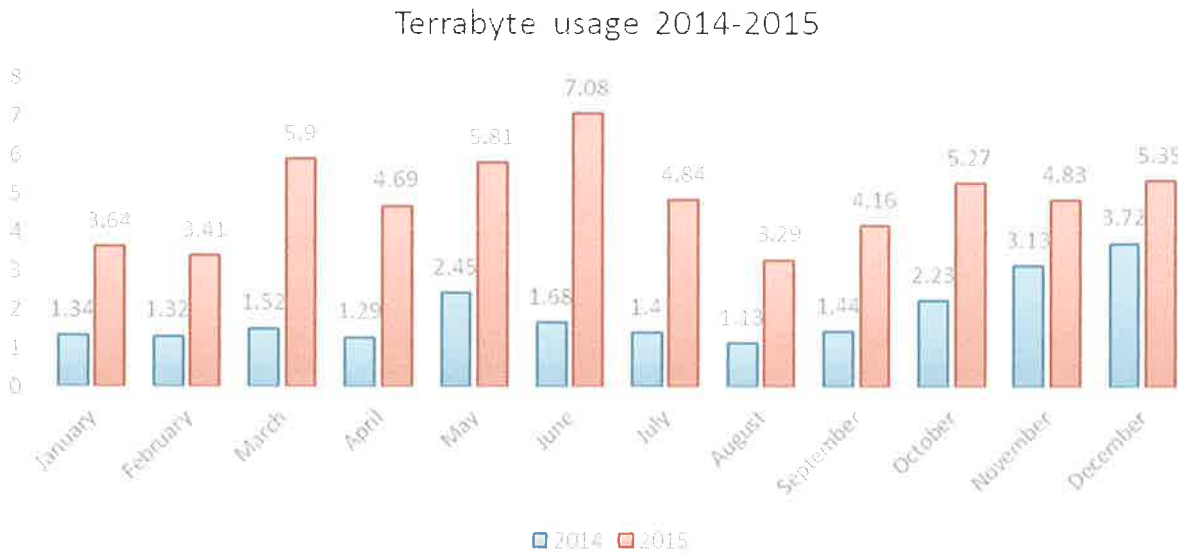
ACHIEVEMENT AND PERFORMANCE

Charitable activities

- With far more people using mobile phones and tablets, research continued into developing an app for the BSL Zone, particularly so that the Trust can offer a download service. A key objective for 2016 will be to launch this app.

Website:

- The Trust receives statistics and analytics data on its website from two sources: Google Analytics and vzaar, the video player which hosts all video content on the BSL Zone online. Unfortunately the two sets of data offer a contradictory picture: despite Google representing all pages on the website and vzaar just counting 'plays' of videos, Google figures are much lower than vzaar.
- However, the total data usage on vzaar is available and shows the considerable growth in consumption of BSL Zone content over the years 2014-2015 as the table below demonstrates.



- In total there were more than 2.4 million 'plays' (A play is recorded every time the user first starts playback following a page load. Vzaar's methodology for counting 'plays' changed in 2015 and there may be some overstatement in the numbers here.) of BSL Zone content in 2015, with more than 1.6 million plays of programmes and 750,000 'plays' on online-only content (including promotions, behind-the-scenes clips and short commissioned web clips). Details of the top ten programme 'plays' online are recorded in the table below:

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Report of the Trustees for the Year Ended 31 December 2015

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Programme title	Genre	Online viewings	Release date
<i>Found 1</i>	Factual	138,885	June 2015
<i>Small World 1</i>	Sit com	105,395	December 2014
<i>Zoom Focus: Double Discrimination</i>	Factual short film	81,141	March 2015
<i>Close Up: John Smith</i>	Interview	73,169	May 2015
<i>History of Deaf Education Part 1</i>	Factual	69,645	March 2012
<i>Four Deaf Yorkshiremen go to Blackpool</i>	Comedy drama	55,917	May 2014
<i>Supersonic</i>	Drama	49,823	Nov 2014
<i>Zoom Focus: The End</i>	Drama	45,729	June 2011
<i>Battlelines</i>	Drama	44,632	Nov 2014
<i>Scottish Islanders</i>	Factual	42,951	July 2015
TOTAL		707,297	

Finance and resources:

- The Trust continued to explore avenues for the recruitment of a Head of Content and this will continue into 2016. Specialist freelancers continue to carry out specific projects and to be BSLBT's Executive Producers on programme commissions.
- BSLBT continues to keep overheads to a minimum by operating without a fixed office. In 2015 meeting rooms were hired two or three days per week for staff and production meetings, and it is more than likely that a fixed office base will be found in 2016.
- In 2015 BSLBT decided to buy back all rights in all programmes commissioned by the Trust but no wholly owned by it. This process got well under way in 2015 and will complete in 2016.

External relations:

- Ofcom published the outcome of its review of Signing on Low Audience Channels in May 2015. The Board recognised that greater priority, and therefore resource, is needed to more fully engage with broadcaster subscribers and will address this during 2016.

Governance:

- BSLBT's Memorandum & Articles require a rotation in trustees, with any trustee being limited to serving a maximum of two three-year terms. In 2015 Penny Beschizza, Oliver Foster and Alan Murray retired from the Board after two terms. Jeff McWhinney and Louisa Taylor also retired from the Board after one term.
- To restore the Board to full strength a recruitment campaign followed and Simon Hesselberg, Jill Hipson, Kerry Kent and John Wilson were selected and welcomed as new Trustees during 2015.

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 continuing support. And they also wish to thank the broadcaster subscribers, who created BSLBT in partnership with the Deaf Community, for their continuing support.

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Report of the Trustees for the Year Ended 31 December 2015

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 0.5% and 1% of audience share can choose either to source and broadcast programmes presented in sign language themselves or to contribute £20,000 each per year 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: stakeholders.ofcom.org.uk/consultations/review-signing-arrangements-tv/statement/. This meant that the BSLBT subscription level for 2016 would rise to £24,500 per channel to take account of inflation since 2009, and for subsequent years there would be further increases to match the equivalent rises in the amount of signed programming per channel.

Sixty-one channels from 13 broadcasters contributed to BSLBT in 2015, providing an income of £1,220,000. In addition, £152,000 was carried forward from 2013 to fund more programmes and the audience research.

Broadcaster	Number of channels contributing
Sky	26
UKTV	10
Nickelodeon	4
Channel 4	3
Channel 5	3
Discovery	4
Disney	3
MTV Networks	3
NBCUniversal	1
BT	1
Paramount	2
The Box	1

The board's strategy is to allocate a minimum of 70% of annual spend to programming and distribution, with approximately 10% for audience engagement and no more than 15% to management and governance. In 2015, spend on content and distribution was 74% (80% in 2014), management and governance costs remained at 10% and audience engagement rose from seven to 9%. Seven percent (£89K) went to the reserve and will be made available to content budget in 2016.

Investment policy and objectives

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

Reserves policy

The trustees have examined the charity's requirements for unrestricted reserves in the light of the main risks to the organisation. Having taken into consideration the facts that subscribing broadcasters pay in advance, overheads are low and the charity now has a sizeable library of programming to call on, the board has decided that the charity should maintain unrestricted reserves of at least £150,000. At the end of 2015 the unrestricted reserve was £297,078. The Board will review the Reserves Policy in 2016.

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Report of the Trustees for the Year Ended 31 December 2015

FINANCIAL REVIEW

Principal risks and uncertainties

The Risk Register is reviewed regularly by the Finance & Audit Committee. The top risks in 2015 were:

- Potential loss of audience if there is not enough new material to broadcast
- Shortage of enough good programme tenders to meet commissioning objectives
- Increased subscription levels lead broadcasters to consider other options than BSLBT

There are plans in place to mitigate all key risks. For example, the Trust will work towards improving its contact with, and input from, subscribing broadcasters with regular meetings and updates.

FUTURE PLANS

The Board reviewed its strategic business plan 2016-2019 at the end of 2015, confirming its key objectives as:

Audience engagement:

- To take forward audience research to gain better understanding of the BSL Zone core audience
- To obtain quantitative and qualitative audience feedback to inform BSLBT's work
- To review the role of outreach for the BSL Zone
- To build our social media presence to improve the connection with our audience

Content:

- To continue to commission high-quality, diverse and popular television programmes
- To review the commissioning and creation of online-exclusive content
- To continue to develop the commissioning process for both television and online content
- To make the best use of the programme archive online on the BSL Zone player
- To support producers and production companies to deliver the best possible programmes/content

Distribution

- To retain at least one weekly slot on a Freeview channel
- To develop an app for mobile and tablet which offers a limited-period download of BSL Zone content
- To keep other distribution opportunities under review to ensure that the maximum number of Deaf people can, and want to, access BSL Zone content

Website:

- To ensure the BSL Zone website is kept in line with technological developments, both from a consumer and a provider perspective
- To develop the non-content areas of the and to increase the amount of BSL on the site

Finance and resources:

- To build the results of the Ofcom Review into longer-term planning
- To continue to spend for maximum delivery
- To review the staffing structure annually, and to address the gap in the Head of Content role
- To develop, implement, monitor and review staff and organisational policies

External relations:

- To more fully engage with key stakeholders, notably our broadcaster subscribers
- To develop an annual review

Governance:

- To ensure governance structures remain effective
- To improve board members' skills and knowledge as required.

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Report of the Trustees for the Year Ended 31 December 2015

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 (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). 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.

The Trustee Role description and all vacancies are published on the BSLBT website (www.bslzone.co.uk) in both BSL and English and interviews are also conducted in both languages.

Organisational structure and how decisions are made

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

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

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

The Executive Chair continued to lead the organisation, working with the staff team - the Head of Production & Distribution, Production Manager, Web Editor and Outreach worker. During 2015 the Outreach Worker post closed.

The BSLBT board focused on stakeholders at its strategic Awayday in 2013 and the output of the day was a stakeholder map and a set of actions.

At their strategic Awayday in 2015, the Board took the stock of where BSLBT was at the time and recorded progress, achievements and challenges. This fed into a review of the Business Plan and Risk Register.

Induction and training of new trustees

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

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Report of the Trustees for the Year Ended 31 December 2015

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

P A Beschizza	- resigned	30.9.15
O Foster	- resigned	30.6.15
R Griffiths		
A D Murray	- resigned	30.9.15
J McWhinney	- resigned	30.6.15
Ms L Richards		
Ms L Cutress		
J Harvey		
Ms L Taylor	- resigned	31.12.15
K Kent	- appointed	15.9.15
S Hesselberg	- appointed	1.10.15/ resigned 1.1.16
Ms J Hipson	- appointed	1.10.15
J Wilson	- appointed	1.10.15

Auditors

HW Fisher & Co.
Chartered Accountants and Registered Auditors
11-15 William Road
London
NW1 3ER

Advisers

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

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Report of the Trustees for the Year Ended 31 December 2015

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 (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 estimates that are reasonable and prudent;
- 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.

AUDITORS

The auditors, HW Fisher & Co., will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 21 June 2016 and signed on its behalf by:



R Griffiths - Trustee

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

We have audited the financial statements of British Sign Language Broadcasting Trust for the year ended 31 December 2015 on pages fourteen to twenty three. 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), including Financial Reporting Standard 102.

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.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees Responsibilities set out on page eleven, 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

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 2015 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.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion 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.

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

Matters on which we are required to report by exception

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.

HW Fisher & Co

Andrew Rich (Senior Statutory Auditor)
for and on behalf of HW Fisher & Co.
Chartered Accountants and Registered Auditors
11-15 William Road
London
NW1 3ER

Date: *8/9/16*

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 December 2015

	Notes	2015 Unrestricted fund £	2014 Unrestricted fund £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	-	44
Charitable activities	4		
Broadcasting of sign-presented media		1,273,008	1,143,941
Investment income	3	<u>1,045</u>	<u>2,526</u>
Total		1,274,053	1,146,511
EXPENDITURE ON			
Charitable activities	5		
Broadcasting of sign-presented media		<u>1,184,793</u>	<u>1,261,705</u>
NET INCOME/(EXPENDITURE)		89,260	(115,194)
RECONCILIATION OF FUNDS			
Total funds brought forward		207,819	323,013
TOTAL FUNDS CARRIED FORWARD		<u>297,079</u>	<u>207,819</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

BRITISH SIGN LANGUAGE BROADCASTING TRUST**Balance Sheet
At 31 December 2015**

			2015	2014
			Unrestricted	Unrestricted
			fund	fund
			£	£
	Notes	£		
FIXED ASSETS				
Tangible assets	10		1,249	-
CURRENT ASSETS				
Debtors	11		336,127	1,089,952
Cash at bank			<u>1,941,026</u>	<u>553,202</u>
			2,277,153	1,643,154
CREDITORS				
Amounts falling due within one year	12		<u>(1,981,323)</u>	<u>(1,435,335)</u>
NET CURRENT ASSETS			<u>295,830</u>	<u>207,819</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>297,079</u>	<u>207,819</u>
NET ASSETS			<u>297,079</u>	<u>207,819</u>
FUNDS	13			
Unrestricted funds			<u>297,079</u>	<u>207,819</u>
TOTAL FUNDS			<u>297,079</u>	<u>207,819</u>

The financial statements were approved by the Board of Trustees on 21 June 2016 and were signed on its behalf by:



R Griffiths -Trustee

The notes form part of these financial statements

BRITISH SIGN LANGUAGE BROADCASTING TRUST**Cash Flow Statement
for the Year Ended 31 December 2015**

	Notes	2015 £	2014 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>1,388,445</u>	<u>(68,132)</u>
Net cash provided by (used in) operating activities		<u>1,388,445</u>	<u>(68,132)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(1,666)	-
Interest received		<u>1,045</u>	<u>2,526</u>
Net cash provided by (used in) investing activities		<u>(621)</u>	<u>2,526</u>
Change in cash and cash equivalents in the reporting period		<u>1,387,824</u>	<u>(65,606)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>553,202</u>	<u>618,808</u>
Cash and cash equivalents at the end of the reporting period		<u>1,941,026</u>	<u>553,202</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 2015**

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

	2015	2014
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	89,260	(115,194)
Adjustments for:		
Depreciation charges	417	-
Interest received	(1,045)	(2,526)
Decrease/(increase) in debtors	753,825	(70,398)
Increase in creditors	545,988	119,986
	<u>1,388,445</u>	<u>(68,132)</u>
Net cash provided by (used in) operating activities		

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Notes to the Financial Statements for the Year Ended 31 December 2015

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Following a review of forecasts and projections, the trustees are satisfied that the charity will continue operations for the foreseeable future and hence the accounts have been drawn up on a going concern basis.

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.

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

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.

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. DONATIONS AND LEGACIES

	2015	2014
	£	£
Donations	<u>-</u>	<u>44</u>

3. INVESTMENT INCOME

	2015	2014
	£	£
Deposit account interest	<u>1,045</u>	<u>2,526</u>

BRITISH SIGN LANGUAGE BROADCASTING TRUST

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2015**

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2015 £	2014 £
Channel contributions	Broadcasting of sign-presented media	1,220,000	1,120,000
Access to Work income	Broadcasting of sign-presented media	39,739	20,196
Other income	Broadcasting of sign-presented media	13,269	3,745
		<u>1,273,008</u>	<u>1,143,941</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (See note 6) £	Totals £
Broadcasting of sign-presented media	<u>1,059,555</u>	<u>125,238</u>	<u>1,184,793</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Broadcasting of sign-presented media	<u>115,386</u>	<u>417</u>	<u>9,435</u>	<u>125,238</u>

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

Management

	2015 Broadcasting of sign-presented media £	2014 Total activities £
Trustees' salaries	55,134	50,309
Trustees' social security	6,494	5,853
Trustees' pension contributions	1,626	1,484
Insurance	2,098	1,848
Telephone	1,226	1,574
Postage and stationery	1,930	2,891
Travelling and subsistence	1,005	3,257
Computer and IT support costs	2,818	3,777
Room hire and rental costs	11,866	9,051
Staff training	3,981	1,509
Interpreters	8,851	14,968
Legal and professional fees	4,031	6,453
Accountancy	13,970	13,740
Bank charges	356	341
	<u>115,386</u>	<u>117,055</u>

BRITISH SIGN LANGUAGE BROADCASTING TRUST**Notes to the Financial Statements - continued
for the Year Ended 31 December 2015****6. SUPPORT COSTS - continued****Finance**

	2015	2014
	Broadcasting of sign-presented media	Total activities
	£	£
Depreciation of tangible fixed assets	<u>417</u>	<u>-</u>

Governance costs

	2015	2014
	Broadcasting of sign-presente d media	Total activities
	£	£
Trustees' expenses	2,445	2,858
Auditors' remuneration	4,990	3,040
Accountancy and legal fees	<u>2,000</u>	<u>2,000</u>
	<u>9,435</u>	<u>7,898</u>

7. NET INCOME/(EXPENDITURE)

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

	2015	2014
	£	£
Auditors' remuneration	4,990	3,040
Depreciation - owned assets	<u>417</u>	<u>-</u>

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Notes to the Financial Statements - continued for the Year Ended 31 December 2015

8. TRUSTEES' REMUNERATION AND BENEFITS

	2015	2014
	£	£
Trustees' salaries	55,134	50,309
Trustees' social security	6,494	5,853
Trustees' pension contributions	<u>1,626</u>	<u>1,484</u>
	<u>63,254</u>	<u>57,646</u>

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

Trustees' expenses

	2015	2014
	£	£
Trustees' expenses	<u>2,445</u>	<u>2,858</u>

The number of trustees in receipt of expenses was 6 (2014: 5).

9. STAFF COSTS

	2015	2014
	£	£
Wages and salaries	180,945	185,011
Social security costs	17,599	17,691
Other pension costs	<u>5,157</u>	<u>5,400</u>
	<u>203,701</u>	<u>208,102</u>

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

	2015	2014
Production and outreach	3	4
Administration	<u>1</u>	<u>1</u>
	<u>4</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

Remuneration paid to senior management amounted to £109,712 (2014: £104,027).

BRITISH SIGN LANGUAGE BROADCASTING TRUST

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2015**

10. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
Additions	<u>1,666</u>
DEPRECIATION	
Charge for year	<u>417</u>
NET BOOK VALUE	
At 31 December 2015	<u>1,249</u>
At 31 December 2014	<u>-</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015 £	2014 £
Trade debtors	323,400	1,080,580
Other debtors	5,545	2,760
Prepayments	<u>7,182</u>	<u>6,612</u>
	<u>336,127</u>	<u>1,089,952</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015 £	2014 £
Trade creditors	70,578	35,351
Social security and other taxes	5,387	5,887
VAT	281,618	186,940
Other creditors	-	1,026
Deferred income	1,617,000	1,200,000
Accrued expenses	<u>6,740</u>	<u>6,131</u>
	<u>1,981,323</u>	<u>1,435,335</u>

Deferred income represents channel contributions invoiced in advance for the subsequent year.

13. MOVEMENT IN FUNDS

	At 1.1.15 £	Net movement in funds £	At 31.12.15 £
Unrestricted funds			
General fund	207,819	89,260	297,079
	<u>207,819</u>	<u>89,260</u>	<u>297,079</u>
TOTAL FUNDS	<u>207,819</u>	<u>89,260</u>	<u>297,079</u>

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Notes to the Financial Statements - continued for the Year Ended 31 December 2015

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,274,053	(1,184,793)	89,260
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,274,053</u>	<u>(1,184,793)</u>	<u>89,260</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2015.

15. MEMBERS

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

16. FIRST YEAR ADOPTION

With effect from 1st January 2015, the charity adopted the Charities SORP (FRS 102) "Accounting and Reporting by Charities". There are no changes to the figures stated in either the Statement of Financial Activities (SOFA) or Balance Sheet for the year ended 31st December 2014, except that Governance Costs of £7,898, previously reported separately on the SOFA, are now reported as part of Charitable Activities and disclosed separately in the notes to the accounts (note 6).

BRITISH SIGN LANGUAGE BROADCASTING TRUST**Detailed Statement of Financial Activities
for the Year Ended 31 December 2015**

	2015	2014
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	44
Investment income		
Deposit account interest	1,045	2,526
Charitable activities		
Channel contributions	1,220,000	1,120,000
Access to Work income	39,739	20,196
Other income	13,269	3,745
	<u>1,273,008</u>	<u>1,143,941</u>
Total incoming resources	1,274,053	1,146,511
EXPENDITURE		
Charitable activities		
Production, outreach & web editor salaries	125,811	134,702
Production, outreach & web editor social security	11,105	11,838
Production, outreach & web editor pension costs	3,531	3,916
Content	704,032	824,873
Distribution costs	70,096	75,000
Programming asset management	13,126	12,979
Music library	3,629	2,726
Legal fees (Programming)	16,200	5,439
Website	19,874	9,480
Promotion and marketing	22,401	29,423
Access to Work interpreters	36,541	20,196
Travel & subsistence	7,006	5,944
Exchange rate variance	(35)	236
Research	26,238	-
	<u>1,059,555</u>	<u>1,136,752</u>
Support costs		
Management		
Trustees' salaries	55,134	50,309
Trustees' social security	6,494	5,853
Trustees' pension contributions	1,626	1,484
Insurance	2,098	1,848
Telephone	1,226	1,574
Postage and stationery	1,930	2,891
Travelling and subsistence	1,005	3,257
Carried forward	69,513	67,216

This page does not form part of the statutory financial statements

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Detailed Statement of Financial Activities for the Year Ended 31 December 2015

	2015 £	2014 £
Management		
Brought forward	69,513	67,216
Computer and IT support costs	2,818	3,777
Room hire and rental costs	11,866	9,051
Staff training	3,981	1,509
Interpreters	8,851	14,968
Legal and professional fees	4,031	6,453
Accountancy	13,970	13,740
Bank charges	<u>356</u>	<u>341</u>
	115,386	117,055
Finance		
Computer equipment	417	-
Governance costs		
Trustees' expenses	2,445	2,858
Auditors' remuneration	4,990	3,040
Accountancy and legal fees	<u>2,000</u>	<u>2,000</u>
	<u>9,435</u>	<u>7,898</u>
Total resources expended	1,184,793	1,261,705
	<hr/>	<hr/>
Net income/(expenditure)	<u><u>89,260</u></u>	<u><u>(115,194)</u></u>

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