

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

**Report of the Trustees and
Financial Statements for the Year Ended 31 December 2017
for
BRITISH SIGN LANGUAGE BROADCASTING TRUST**

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

BRITISH SIGN LANGUAGE BROADCASTING TRUST

**Contents of the Financial Statements
for the Year Ended 31 December 2017**

	Page
Report of the Trustees	1 to 11
Report of the Independent Auditors	12 to 13
Statement of Financial Activities	14
Balance Sheet	15
Cash Flow Statement	16
Notes to the Cash Flow Statement	17
Notes to the Financial Statements	18 to 23

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Report of the Trustees (including Directors' Report) for the Year Ended 31 December 2017

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 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Public benefit

The audience for 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

Report of the Trustees (including Directors' Report)
for the Year Ended 31 December 2017

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Main objectives for the year

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

- Communication
- Content
- Distribution
- Management and Governance

Communication

- 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 2017 on the Community Channel 61,000 people watched a BSL Zone programme for at least three minutes, down from 146,000 in 2016. The key reason for this was that the channel lost its Freeview carriage in August 2017. It should also be noted that the Community Channel carries no subtitling on its programmes so it is not a destination for Deaf people. See Table 1 below.
- The figures for Film4, with only one slot per week, tend to be much stronger and indicate that 295,000 people watched BSL Zone programming for at least three minutes, showing a slight increase on 2016.

Channel	BSL Zone slots per week	Three-minute reach in 2016	Three-minute reach in 2017
Community Channel	3	146,000	61,000
Film4	1	271,000	295,000

Table 1: Viewing figures for BSL Zone programmes 2016-2017

- Data for viewing programmes online is taken from the BSL Zone's video-hosting platform - and in February 2017 BSLBT moved from vzaar to Wistia. In 2017 there were 135,044 'video plays' for 10 months on BSLBT website/BSL Zone plus 31,550 'certified page plays' on Wistia, making a total of 167,594 (2017: 227,022). There are no figures available for viewing on the BSL Zone app which launched in April 2018, and the drop in the number of video plays viewing on the website from 2016 to 2017 may be explained by the move of some viewing to the app, or possibly by the different system used by Wistia for gathering and analysing user data.
- Viewers can give feedback in writing, or in BSL using a video feedback tool embedded on every programme page. This is not a widely used feature and alternatives will be sought in 2018.
- By the end of 2017 more than 2,800 (2016: 2,771) people and organisations had signed up to receive a weekly email newsletter.
- BSLBT continued to be well represented at larger events such as Deaffest in Wolverhampton in May and the Deaf50+ week at Minehead, Somerset, in October.
- With increased effort and more regular postings, the number of 'Likes' of the BSL Zone Facebook grew sharply again from 12,662 to 17,491, an increase of 38%.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

	2017	2016	2015
Facebook	17,491	12,662	7,859
Twitter	6,000	5,000	3,000
Mailchimp	2,800	2,771	2,020
Instagram	800	n/a	n/a

Table 2: Social media 2015-2017

- In 2017 there were more frequent posts on Facebook, and they all included more BSL video content. Two examples show the scope and level of engagement the BSL Zone now attracts on Facebook: firstly in May 2017, the announcement of *Deaf Funny 1* reached 71,372 people, and that post had 25,063 video views, plus 855 reactions, comments and shares. When the programme was repeated in October, the announcement had a reach of 58,963 with 32,878 video views, and 529 reactions, comments and shares.
- In December 2017 BSL Zone videos on Facebook that promoted two dramas on television at Christmas were very popular: the announcement for *Twelve Days* had a reach of 88,885 and *Tree Fairy* reached 104,539 people - with similarly high comments and viewing statistics. And finally, the *Coming in 2018* video promoting new productions on television in 2018 that was published at the end of December had a reach of 156,757, with an outstanding 115,567 video views.
- A new occasional feature was introduced to Facebook in 2017: before the premiere of new programmes a 'livestream' took place. In the first of these live events Fifi Garfield interviewed Louis Neethling and Jean St Clair about the new drama, *Signs of an Affair*. Other livestreams featured *Deaf Funny* and an interview with Raabia Hussein and Mia Ward about their work on BSL Zone productions.
- There was also a significant rise in BSL Zone Twitter followers from around 5,000 to more than 6,000.
- The Trust held a series of annual meetings with its broadcaster subscribers in late 2017 to report to them on the activities and progress of the Trust. UKTV hosted an event for all contributing channels and then individual meetings were also held with several broadcasters at their convenience: for example, AMC and Viacom.

Content:

- Twenty-six programmes were commissioned or acquired in 2017 (2016: 18) from nine different companies, as Table 2 below shows. Some programmes commissioned in 2017 will not be published/broadcast until 2018.
- As well as the main programme, a promo and a short Behind-the-Scenes film were also contracted for almost all programmes.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Programme title	No. of Progs	Genre	Production company	Company location
<i>Deaf Funny Series 2</i>	2	Factual	Juggle Productions	Harrogate, Yorkshire
<i>Close Up Series 3</i>	8	Factual	BSLBT	London
<i>Up For It? Series 2</i>	2	Children's	Blue Marlin, Mutt & Jeff Pictures, ITV SignPost	London
<i>To Know Him</i>	1	Drama	Pencil Trick Productions & Escape Films	Liverpool
<i>Reverberations</i>	1	Drama	Screen Northants	Northamptonshire
<i>Marko's Journey</i>	1	Acquisition	Akervall Productions	Sweden
<i>Best Coast</i>	2	Acquisition	Akervall Productions	Sweden
<i>Small World Series 2</i>	4	Comedy drama	Mutt & Jeff Pictures	London
<i>VV - Visual Vernacular</i>	1	Acquisition	Point Du Jour	France
<i>Life Stories: Alex Duguid</i>	1	Factual	ITV SignPost	Newcastle-upon-Tyne
<i>Life Stories: John Smith</i>	1	Factual	ITV SignPost	Newcastle-upon-Tyne
<i>Dot</i>	1	Factual	Blue Marlin	London
<i>Dot's Legacy</i>	1	Culture	Blue Marlin	London
TOTAL	26			

Table 2: Programmes commissioned/acquired in 2017

- There was a 50% increase in the number of programmes commissioned in 2017, and with this came a big step forward in innovation, creativity and diversity.
- Some examples include:
 - *Deaf Funny*, the first-ever comedy sketch show made in British Sign Language. The commendation given from the Cinedeaf festival in Rome states: "A work full of elements that concern Deaf Culture and that authors have been able to make really visual and ironically understandable for the whole international community. It is hoped that these elements will be used by young directors of the future and lay the foundations of a new Deaf comedy."
 - A second series of *Up for it?*, the children's programme, built on the format and content of the first series. A third set of 10 programmes is being commissioned in 2018.
 - A new drama from Ted Evans, *To Know Him*. In this powerful film, Deaf woman Sarah suddenly learns of her partner Rob's death, and must battle with his father for ownership of his body to say her final goodbyes.
 - Two programmes about the Deaf poet, performer, writer and campaigner, Dorothy Miles, who died 25 years ago. *Dot's Legacy* features interpretations of her work and *Dot!* tells the story of her life.
 - A new sci-fi drama for children of all ages from Samuel Dore, *Reverberations*: in 2167, the Government wipes out deafness. A young Deaf time traveller travels back to 2018 to try to change the future.
 - In *Life Stories: Alex Duguid*, the veteran ITV television presenter shares key moments from his life and career.
- BSLBT undertook its first in-house production with the third series of *Close Up*, featuring three programmes with the Deaf academic Dr Paddy Ladd; two programmes with the chair of the BDA and ex-CEO of BSLBT, Dr Terry Riley; and single programmes with Frances Elton, Ilyas Calder and Kevin Buckle. This gave the trust valuable experience of, and insights into, the challenges and opportunities of making programmes in BSL with developing Deaf talent behind and in-front of the camera. Filming took place in Gateshead and in London, and only two members of the team in each location were not Deaf.

**Report of the Trustees (including Directors' Report)
for the Year Ended 31 December 2017**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

- BSLBT is committed to developing the skills of Deaf programme-makers and in 2017 began work on *Ladders*, a framework for providing the opportunity to work on productions, and to take part in selected training so that Deaf talent have a route along the production pathway towards becoming fully fledged programme-makers. A vital part of this is to provide support and guidance on getting the best possible communication support.
- All new 2017 programmes, as well as all other BSL Zone content, is available at all times at www.bslzone.co.uk. In addition, a BSL Zone app was launched in 2017. Table 3 below shows the top twelve most watched programmes on the BSL Zone online.

Programme Title	First publication
Deaf Funny 1	May 2017
Zoom Focus: The End	April 2012
Deaf Funny 2	May 2017
History of Deaf Education 1	March 2012
Signs of an Affair	March 2017
Up for it? 1:1 Comedy	March 2017
Four Deaf Yorkshiremen go to Blackpool	May 2014
Zoom Focus: Confession	April 2012
Tree Fairy	December 2013
Small World 1:1	December 2014
Up for it?: 1:2 Underwater diving	March 2017
Deaf Victorians	January 2017

Table 3: Top twelve most watched programmes in 2017 (according to Wistia video player)

- Submissions to film festivals were again low in 2017 due to other priorities, but several programmes won awards in Europe and the USA. Table 4 below shows some notable performances.

Programme title	Genre	Award	Festival
4	Factual	Best Short Film	Deaf Rochester Film Festival, USA
<i>Deaf Funny 1</i>	Sketch show	Best Fiction	Cinedeaf, Italy
<i>Deaf Victorians</i>	Factual	Best Screenwriter (Norma McGilp)	Deaffest, UK
<i>Signs of an Affair</i>	Drama	Best actress (Jean St Clair)	Clin d'Oeil, France
		Best director (Louis Neethling)	Cinedeaf, Italy
<i>Small World 3</i>	Sit com	Best actor (Matthew Gurney)	Deaffest, UK

Table 4: Film Festival performance for BSL Zone programmes in 2017

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Distribution:

- The BSL Zone maintained its four 30-minute weekly slots on two Freeview channels: three on the Community Channel and one on Film4 as Table 5 shows.

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

Table 5: Broadcast slots for the BSL Zone

- A BSL Zone app for both iOS and Android was launched in 2017, offering live streaming of programmes and, importantly, a 28-day download feature so that people can watch BSL Zone content without needing to be connected to the internet. An update is scheduled for early 2018 to provide improvements in line with viewer feedback. By the end of December 2017 the app had been downloaded 3,473 times.
- The Trust receives statistics and analytics data on its website from two sources: Google Analytics and Wistia, the video player which now hosts all video content on the BSL Zone online. Unfortunately the two sets of data offer a somewhat contradictory picture.
- In previous reports the total data usage for BSL programmes showed considerable growth in consumption of BSL Zone content from 2014 to 2016 but as almost all content has been upgraded to High Definition, with consequent higher file sizes, there is no comparative data for 2017.

Finance and resources:

- The staff team increased a little further in 2017 with a greater time commitment from our Digital Editor, Jen Dodds, and the appointment of a Team Administrator, Caroline Fearon.
- BSLBT is now committed to having an office in London, and has moved within the same building to get a little more space and privacy. The office is not only used for meetings with staff and visitors, but programme-makers are also making use of the facilities in the building for auditions and rehearsals.
- The project to upgrade the BSL Zone programme archive and to move to a different video player, Wistia, completed in early 2018. Now all programmes are available in High Definition and viewers can select whether to watch subtitles for any part of each piece of content.
- It is too early to make any clear statements about the data and analytics for BSL Zone content as there is still a contradictory picture between the different sets of data the Trust receives.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Governance:

- BSLBT's Memorandum & Articles require a rotation in trustees, with all but one trustees being limited to serving a maximum of two three-year terms. For 2017 the Board was at full strength.
- The exception to two terms is the Executive Chair role. In 2017 the Board decided to offer the current Executive Chair a fourth three-year term from March 2018 and to review the role in 2018 so that a plan can be made for any necessary changes to be implemented appropriately. The review will be carried out by the Chair of the Nominations Committee supported by an external consultant and with input from the Executive Chair. The review and any proposals will be brought to the Board for discussion and decision.

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

FINANCIAL REVIEW

Principal funding sources

- BSLBT was set up in 2008 as an alternative way for independent broadcasters to meet their regulatory duty to provide programming in British Sign Language (BSL). Independent broadcasters with between 0.05% and 1% of audience share can choose either to source and broadcast programmes presented in sign language themselves or to contribute to BSLBT to make programmes in sign language for the Deaf audience.
- In May 2015 Ofcom published the outcome of its Review of Signing Arrangements for Relevant TV channels, asking whether the amount of signed programming on low audience channels should be increased, and if channels that choose to pay alternative contributions should increase the amount they pay over time. They concluded that the amount of signing on low audience channels should increase over time and that channels choosing to pay alternative contributions should increase the amount they pay over time. Ofcom's full statement can be found at: <https://www.ofcom.org.uk/consultations-and-statements/category-2/review-signing-arrangements-tv>. This meant that the BSLBT subscription level for 2016 rose to £24,500 per channel to take account of inflation since 2009, and since 2017 there have been further increases to match the equivalent rises in the amount of signed programming per channel.
- Sixty-eight channels from 15 broadcasters contributed to BSLBT in 2017, providing an income of £1,895,600. (2016: £1.67m) See Table 6 below. Subscriptions rose for 56 channels from £24,500 to £28,600 to recognise the increased minutes of sign-presented programming that a channel would need to show were they to meet their regulatory requirements with their own broadcasts.

Broadcaster	Number of channels contributing
Sky	26
UKTV	10
Channel 5	4
Discovery	4
Nickelodeon	4
Channel 4	3
Disney	3
MTV Networks	3
BT	3
ITV	2
Paramount	2
The Box Plus Network	1
Fox	1
NBCUniversal	1
AMC	1
TOTAL	68

Table 6: Broadcasters contributing to BSLBT in 2017

- The board's strategy is to allocate a minimum of 70% of annual spend to Content and Distribution, with approximately 10% for Communications and no more than 15% to Management & Governance. In 2017, spend on programming and distribution was 77% (60%: 2016), management and governance costs were 11% (10%: 2016) and audience engagement remained at 6%.
- The designated Programme Funds remains in place to fund significant projects which run over more than one financial year. At the end of 2017 it stood at £672k.

Overview of the financial results

The statement of financial activities shows income of £1.963m (2016: £1.664m) and expenditure on charitable activities of £1,850m (2016: £1.286k), giving net income of £112k (2016: £377k). All funds are unrestricted and at the balance sheet date these stood at £787k (2016: £675k). These funds are represented, principally, in the form of net current assets.

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Report of the Trustees (including Directors' Report) for the Year Ended 31 December 2017

FINANCIAL REVIEW

Investment policy and objectives

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

Reserves policy

- The trustees have examined the charity's requirements for unrestricted reserves in the light of the main risks to the organisation. 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 increase its unrestricted reserve to at least £200,000. At the end of 2017 the unrestricted reserve was £115,016. See above for designed Programmes Reserve. The Board keeps the Reserves Policy under review.

Principal risks and uncertainties

- The Risk Register is reviewed regularly by the Finance & Audit Committee. The top risks in 2017 were:
 1. Lack of enough good ideas/skilled Deaf talent/Deaf production companies to meet commissioning objectives
 2. Lack of awareness of BSLBT leads to diminished audience
 3. Increased subscriptions lead broadcasters to consider other options than BSLBT
- There are plans in place to mitigate all key risks. For example, work started on the development of a framework for Deaf talent and skill development in television programming making. This is likely to involve some direct training, some matching of individuals with opportunities to work on programmes to get essential production experience and an initiative to give 'writers' or directors at an early stage of their career the chance to pitch their ideas to BSLBT with the best ideas then being made into short films.

FUTURE PLANS

The strategic review of its business plan concluded in May 2017 and the new business plan for 2017-2020 was finalised. There are five key areas: Communications, Content, Distribution, Management & Governance and the Risk Register. Each of these areas was the subject of a board debate and progress on the plan is reported quarterly to the Finance & Audit Committee, as well as at Board meetings.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The British Sign Language Broadcasting Trust (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. The Board agreed in 2016 to add a Person Specification to the role description, and that before any recruitment process the full Board should discuss the vacancy and any priorities that the Nominations Committee should incorporate into the process.

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Report of the Trustees (including Directors' Report) for the Year Ended 31 December 2017

STRUCTURE, GOVERNANCE AND MANAGEMENT

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, the Head of Production & Distribution, and the Head of Content), is considered annually by the Committee with regard to comparators in the charity and broadcast sectors. These salaries have only risen annually by RPI since 2012.

The Executive Chair continued to lead the organisation, working with the staff team - the Head of Production & Distribution, the Head of Content, the Programme Manager and the Digital Editor [renamed from Web Editor to take account of the importance of social media in communicating with the audience].

Induction and training of new trustees

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06632452 (England and Wales)

Registered Charity number
1145249

Registered office
153 -155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Trustees

R Griffiths	
Ms L Richards	resigned 11.1.17
Ms L Cutress	
J Harvey	
K Kent	
Ms J Hipson	resigned 1.2.18
J Wilson	
Ms M Matthews	
Ms R Aurangzeb-Tariq	
P Johnston	appointed 1.2.17

Auditors

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

BRITISH SIGN LANGUAGE BROADCASTING TRUST

Report of the Trustees (including Directors' Report) for the Year Ended 31 December 2017

REFERENCE AND ADMINISTRATIVE DETAILS

Advisers

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of British Sign Language Broadcasting Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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

BSLBT will be carrying out a review of its audit provision in autumn 2018 and will appoint auditors for 2018 by the end of the year.

Approved by order of the board of trustees on *13th August 2018* and signed on its behalf by:



R Griffiths - Trustee

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

Opinion

We have audited the financial statements of British Sign Language Broadcasting Trust (the 'charitable company') for the year ended 31 December 2017 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 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

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

Our opinion on the financial statements does not cover the other information and 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, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

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

Responsibilities of trustees

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

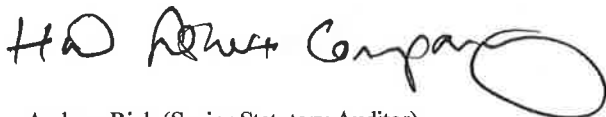
In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate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

Our responsibilities for the audit of the financial statements

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

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

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.



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

15/8/18

BRITISH SIGN LANGUAGE BROADCASTING TRUST**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 December 2017**

		2017 Unrestricted funds £	2016 Unrestricted funds £
INCOME FROM	Notes		
Charitable activities			
Broadcasting of sign-presented media	3	1,962,867	1,661,076
Investment income	2	<u>8</u>	<u>2,679</u>
Total		1,962,875	1,663,755
EXPENDITURE ON			
Charitable activities	4		
Broadcasting of sign-presented media		<u>1,850,435</u>	<u>1,286,311</u>
NET INCOME		112,440	377,444
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>674,523</u>	<u>297,079</u>
TOTAL FUNDS CARRIED FORWARD		<u>786,963</u>	<u>674,523</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 2017**

	Notes	2017 Unrestricted funds £	2016 Total funds £
FIXED ASSETS			
Tangible assets	9	415	832
CURRENT ASSETS			
Debtors	10	1,950,501	792,281
Cash at bank		<u>1,720,921</u>	<u>2,135,559</u>
		3,671,422	2,927,840
CREDITORS			
Amounts falling due within one year	11	(2,884,874)	(2,254,149)
NET CURRENT ASSETS		<u>786,548</u>	<u>673,691</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>786,963</u>	<u>674,523</u>
NET ASSETS		<u>786,963</u>	<u>674,523</u>
FUNDS	12		
Unrestricted funds		<u>786,963</u>	<u>674,523</u>
TOTAL FUNDS		<u>786,963</u>	<u>674,523</u>

The financial statements were approved by the Board of Trustees on 21st August 2018 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 2017**

	Notes	2017 £	2016 £
Cash flows from operating activities:			
Cash (absorbed by)/ generated from operations	1	(414,646)	191,854
Cash flows from investing activities:			
Interest received		8	2,679
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		(414,638)	194,533
Cash and cash equivalents at the beginning of the reporting period		<u>2,135,559</u>	<u>1,941,026</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,720,921</u></u>	<u><u>2,135,559</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 2017**

	2017	2016
	£	£
1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES		
Net income for the reporting period (as per the statement of financial activities)	112,440	377,444
Adjustments for:		
Depreciation charges	417	417
Interest received	(8)	(2,679)
Increase in debtors	(1,158,220)	(456,154)
Increase in creditors	<u>630,725</u>	<u>272,826</u>
Net cash provided by (used in) operating activities	<u>(414,646)</u>	<u>191,854</u>

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.

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.

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.

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

Pension costs and other post-retirement benefits

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

Financial instruments

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

2. INVESTMENT INCOME

	2017	2016
	£	£
Deposit account interest	<u>8</u>	<u>2,679</u>

BRITISH SIGN LANGUAGE BROADCASTING TRUST

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2017**

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2017 £	2016 £
Channel contributions	Broadcasting of sign-presented media	1,895,600	1,617,000
Access to Work income	Broadcasting of sign-presented media	60,717	41,355
Other income	Broadcasting of sign-presented media	<u>6,550</u>	<u>2,721</u>
		<u>1,962,867</u>	<u>1,661,076</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (See note 5) £	Totals £
Broadcasting of sign-presented media	<u>1,673,337</u>	<u>177,098</u>	<u>1,850,435</u>
31 st March 2016	<u>1,126,444</u>	<u>159,867</u>	<u>1,286,311</u>

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Broadcasting of sign-presented media	<u>166,371</u>	<u>417</u>	<u>10,310</u>	<u>177,098</u>
31 st March 2016	<u>149,861</u>	<u>417</u>	<u>9,589</u>	<u>159,867</u>

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

Management

	2017 Broadcasting of sign-presented media £	2016 Total activities £
Trustees' salaries	57,253	55,796
Trustees' social security	6,775	6,579
Trustees' pension contributions	1,688	1,645
Insurance	1,194	1,186
Telephone	1,844	1,255
Postage and stationery	1,971	2,999
Sundries	1,339	724
Travelling and subsistence	1,494	1,402
Computer and IT support costs	3,003	6,841
Room hire and rental costs	58,341	36,229
Staff training	5,574	10,523
Interpreters	3,994	3,720
Legal and professional fees	3,438	5,767
Accountancy	17,870	14,710
Bank charges	<u>593</u>	<u>485</u>
	<u>166,371</u>	<u>149,861</u>

BRITISH SIGN LANGUAGE BROADCASTING TRUST

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2017**

5. SUPPORT COSTS - continued

Finance

	2017	2016
	Broadcasting of sign-presented media	Total activities
	£	£
Depreciation of tangible fixed assets	<u>417</u>	<u>417</u>

Governance costs

	2017	2016
	Broadcasting of sign-presented media	Total activities
	£	£
Trustees' expenses	2,738	2,799
Auditors' remuneration	5,072	4,790
Accountancy and legal fees	<u>2,500</u>	<u>2,000</u>
	<u>10,310</u>	<u>9,589</u>

6. NET INCOME/(EXPENDITURE)

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

	2017	2016
	£	£
Auditors' remuneration	5,072	4,790
Depreciation - owned assets	<u>417</u>	<u>417</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

	2017	2016
	£	£
Trustees' salaries	57,253	55,796
Trustees' social security	6,775	6,579
Trustees' pension contributions	<u>1,688</u>	<u>1,645</u>
	<u>65,716</u>	<u>64,020</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

	2017	2016
	£	£
Trustees' expenses	<u>2,738</u>	<u>2,799</u>

The number of trustees in receipt of expenses was 6 (2016: 6)

BRITISH SIGN LANGUAGE BROADCASTING TRUST

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2017**

8. STAFF COSTS

	2017	2016
	£	£
Wages and salaries	233,876	173,044
Social security costs	22,858	16,408
Other pension costs	<u>6,689</u>	<u>4,770</u>
	<u><u>263,423</u></u>	<u><u>194,222</u></u>

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

	2017	2016
Production and outreach	5	4
Administration	<u>1</u>	<u>1</u>
	<u><u>6</u></u>	<u><u>5</u></u>

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

Remuneration paid to senior management amounted to £113,866 (2016: £111,029).

9. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2017 and 31 December 2017	<u>1,666</u>
DEPRECIATION	
At 1 January 2017	834
Charge for year	<u>417</u>
At 31 December 2017	<u>1,251</u>
NET BOOK VALUE	
At 31 December 2017	<u><u>415</u></u>
At 31 December 2016	<u><u>832</u></u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade debtors	1,929,163	774,600
Other debtors	10,176	5,925
Prepayments	<u>11,162</u>	<u>11,756</u>
	<u><u>1,950,501</u></u>	<u><u>792,281</u></u>

BRITISH SIGN LANGUAGE BROADCASTING TRUST

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2017**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade creditors	92,417	50,567
Social security and other taxes	7,262	6,521
VAT	397,899	293,835
Other creditors	5,206	2,926
Deferred income	2,363,138	1,895,600
Accrued expenses	<u>18,952</u>	<u>4,700</u>
	<u>2,884,874</u>	<u>2,254,149</u>

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

12. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

	At 1.1.16	Net movement in funds	Transfers between funds	At 31.12.16
	£	£	£	£
Unrestricted Funds				
General fund	297,079	377,444	(440,000)	234,523
Programme fund	-	-	<u>440,000</u>	<u>440,000</u>
	<u>297,079</u>	377,444	-	674,523
TOTAL FUNDS	<u>297,079</u>	<u>377,444</u>	<u>-</u>	<u>674,523</u>

BRITISH SIGN LANGUAGE BROADCASTING TRUST

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2017**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,663,755	(1,286,311)	377,444
	<u>1,663,755</u>	<u>(1,286,311)</u>	<u>377,444</u>
TOTAL FUNDS	<u>1,663,755</u>	<u>(1,286,311)</u>	<u>377,444</u>

Designated funds

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

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2017.

14. 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.