

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

**Report of the Trustees and  
Financial Statements for the Year Ended 31 December 2021  
for  
BRITISH SIGN LANGUAGE BROADCASTING TRUST**

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

**BRITISH SIGN LANGUAGE BROADCASTING TRUST**

**Contents of the Financial Statements  
for the Year Ended 31 December 2021**

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**Report of the Trustees  
for the Year Ended 31 December 2021**

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

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

**Public benefit**

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

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

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

**Aims of the charity**

The aims of the charity are:

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

Report of the Trustees  
for the Year Ended 31 December 2021

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**Main objectives for the year**

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

**COMMISSIONING**

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

Excellent progress was made towards achieving the strategic plan of commissioning 90 programmes over three years, although the balance between drama and factual was altered somewhat to deal with the continuing challenges of Covid.

Thirty-three programmes were commissioned in 2021 compared to 16 in 2020, an increase of 100%. This included four newly developed series: a monthly magazine titled *This is Deaf*, two series to connect people with a return to life outside again, *You, Me, Garden* and *Wild Visitors to my Home* and the first-ever quiz show with BSL and Deaf Culture at its heart, *Sign to Win*. All are available to watch at [www.bslzone.co.uk](http://www.bslzone.co.uk) although some programmes commissioned in 2021 will not be published/broadcast until 2022.

PROGRAMME TITLE			PRODUCTION COMPANY
<i>Where is the Interpreter 2</i>	1	Factual	Drummer Television (Bristol)
<i>Four Deaf Yorkshiremen</i>	2	Drama	Mutt & Jeff Pictures (London)
<i>Getting Personal (Series 3)</i>	4	Factual	Drummer Television (Bristol)
<i>Sign To Win (Series 1)</i>	10	Factual	Drummer Television (Bristol)
<i>You, Me, Garden?</i>	4	Factual	Drummer Television (Bristol)
<i>Wild Visitors to my Home</i>	4	Factual	Mutt & Jeff Pictures (London)
<i>This is Deaf (Series 1)</i>	6	Factual	ITV Signpost (Gateshead)
<i>The Comedy List Show</i>	1	Factual	Flashing Lights Media (London)
<i>Diagnonsense</i>	1	Drama	Mutt & Jeff Pictures (London)
TOTAL	33		

Table 1: Programmes commissioned in 2021

Three 28-minute dramas were produced in 2021. Mutt & Jeff Pictures managed to film two episodes of *Four Deaf Yorkshiremen* under strict Covid protocols in the gaps between lockdowns in the late summer of 2021, and later in the year they produced *Diagnonsense*, one of scripts developed as part of the ScriptBank project in 2020.

The appointment of a BSLBT Executive Producer dedicated to drama, Charlie Swinbourne, towards the end of the year will enable a greater focus in 2022 on drama script development and taking scripts through to production and delivery.

**Report of the Trustees  
for the Year Ended 31 December 2021**

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It was also a very good year for winning awards for programming commissioned by BSLBT for BSL Zone. *I want to Change the World*, produced by Seb Cunliffe and Drummer Television, follows the campaign by Daniel Jillings, the only deaf child at his secondary school, to get the government to introduce an accredited GCSE in British Sign Language (BSL). This documentary saw off very stiff competition from Sky's *FYI Investigates - Brazil*; *Children Caught in the Crossfire*, CBBC's *Jamie Johnson: Outside the Box*, CBBC's *Operation Ouch! Virus Alert*, CBBC's *Our School* and CITV's *The Rubbish World of Dave Spud*.

*Summer in Lockdown*, produced by Cathy Heffernan and Drummer Television, won the award for Representation of Disability in a Non-scripted Programme category at the Television Diversity Excellence Awards at MIPCOM. [MIPCOM is held annually in Cannes, France, and is the world's leading entertainment content market event.] The other finalists in this category were: I'm Tourtette, from Korea, and Mission: Accessible, the very successful Channel 4 travel series.

Because of Covid-19 most film festivals remained online in 2021. BSL Zone programmes were selected to be shown at more than 36 film mainstream and Deaf/disability events from the UK and around the world.

Two other BSL Zone programmes won awards at the Together! 2021 Disability Film Festival. *Being Marcus*, an observational documentary which gives an honest insight into the experiences of a Deaf trans man, produced and directed by Cathy Heffernan with Drummer TV, won Best Documentary and *Deaflympics: Running out of time?*, a look at how the Deaflympics started and what may be in store for its future, directed and edited by Seb Cunliffe with SignPost Productions, won Best Film in a Language other than English.

Short films also fared well as film festivals. *Two Deaf Travellers*, by Raabia Hussain and William Horsefield, won seven awards at tourism-related festivals around the world, and *What if?* written and directed by Teresa Garratty won three awards at festivals with an LGBTQ+ focus.

## 2. To grow more Deaf programme-makers.

The Trust was very pleased that both Cathy Heffernan and Julian Peedle-Calloo accepted permanent employment contracts as factual BSLBT Executive Producers and so will continue to oversee the editorial aspects of external factual commissions, gain more experience in this senior role and provide editorial leadership across factual television programme development and commissions. A third Deaf BSLBT Executive Producer, Charlie Swinbourne, joined in late 2021 to focus on drama. The Executive Producers work closely with three Production Executives who have wide and deep experience of the production aspects of mainstream television programme-making.

Despite the continuing Covid restrictions, two more short films from emerging programme makers were shot and delivered in 2021: *Almost*, a second short film from Teresa Garratty (Flashing Lights Media) and Clarissa from Ruaridh Lever-Hogg and BSLBT. The Trust will consider commissioning a more substantial short-film scheme in 2022 targeted at people from underrepresented sections of the Deaf community.

Development opportunities and training for Deaf programme makers continued in 2021 but continued to be hit by the Covid pandemic.

BSLBT funded team members on factual productions both at SignPost Productions and Drummer Television. The Trust also supported Mutt & Jeff Pictures's wish to bring a Deaf team together from around the country for the *Four Deaf Yorkshiremen* shoot rather than hire local (hearing) crew. This will now be the intention on all future drama shoots.

The Trust continued to give a training allowance per 28-minute programme for specific skills building for Deaf members of the team.

**Report of the Trustees  
for the Year Ended 31 December 2021**

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In the autumn a commissioning round was published exclusively for a new Deaf director to make a 28-minute single factual television programme for the BSL Zone to be produced by Drummer Television. The objective here was to broaden significantly the pool of people who could apply to make a programme for BSL Zone. So rather than requiring an applicant to have been the director or producer of at least one programme for BSL Zone, a person with three years' experience of working in different capacities in the industry could apply. The successful candidate will work with an experienced factual producer in a professional, supportive environment at Drummer Television. After a period of development, where the idea will be worked up, the production will be filmed, edited and delivered in 2022/23.

**Communications and Distribution**

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

The Board discussed this area throughout 2021, in Board meetings and in two Communications and Distribution Advisory group meetings, and agreed on four key areas:

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

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

To take this forward, BSLBT needs both quantitative data and qualitative research. In 2022 regular reports will be produced of quantitative data regarding programme viewing on television and online. For qualitative data on how Deaf people interact with television and specifically with BSL Zone, BSLBT circulated a brief for a major research project to about 10 research and academic agencies in autumn 2021 and expected to conclude discussions with the successful organisation in early 2022.

**Communicating with our key target audience**

In December 2021 the Board signed off the three-year strategic plan for improving communication with our key target audience, establishing an Audience Engagement team and increasing the budget for this area. The plan's objectives are:

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

In 2021 the Trust continued to focus its communications on engaging with our core Deaf audience online. Social media followers continued to grow, notably gaining 14k more Facebook followers since 2019. See Table 2 below.

<b>Social media</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
Facebook Likes	40k	38k	31k
Facebook followers	45k	41k	31k
Twitter followers	9k	9k	8k
Mailchimp newsletter sign-ups	3k	3k	3k
Instagram followers	8k	7k	5k

Table 2: BSL Zone on Social media

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The pool of freelance presenters on news and stories in BSL for the website and social media grew, keeping the outlook fresh and engaging for a wide range of the key target audience of Deaf BSL users.

In April 2021, the digital team held a remote live stream focussing on CODAs (Children of Deaf Adults) which unpacked some of the themes explored in ***Getting Personal with Pierce Starre***, with lots of questions from the audience.

On the BSL Zone Unofficial YouTube channel, younger filmmakers have started making BSL tutorials on media-related topics (popular on YouTube), as well as sharing their careers/study-based experiences. The channel continues to grow organically, with some new presenters joining in.

Over the year the team also focussed a lot on improving the aesthetics of the BSL Zone website, aiming to keep it on trend and on par with other platforms such as Netflix and iPlayer. This ongoing work has included several new features such as a streamlined home page, a New and Trending section and the addition of very eye-catching new thumbnails, including programme names and logos.

The continuing Covid situation meant that the Trust could not hold its annual face-to-face meetings with its broadcaster subscribers in 2021. This will be a priority in 2022 as the situation improves.

The two other areas, ***Distributing our programmes to our audience*** and ***Working with our Stakeholders*** will be developed fully in 2023 by the new Chair, Chief Executive and team. More details on distribution in 2021 follow below.

In 2021, the BSL Zone maintained its television transmission slots on Film4 on Monday mornings at 0800, and on the Together TV on Monday evenings. See Table 3 below.

<b>Channel</b>	<b>Day</b>	<b>Time slot</b>
Film4	Monday	0800
Together TV	Monday	1900
Together TV	Monday	2200

Table 3: Broadcast slots for BSL Zone

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

<b>Channel</b>	<b>BSL Zone slots per week</b>	<b>Three-minute reach in 2021</b>	<b>Three-minute reach in 2020</b>	<b>Three-minute reach in 2019</b>
Together TV	2	369k	342k	181k
Film4	1	302k	317k	186k

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

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for the Year Ended 31 December 2021**

BSL Zone on Sky video-on-demand carried 100 programmes, both recent and from our archive dating back more than 10 years. There are dramas, factual programmes, comedies as well as children's programmes. More programmes will be added regularly to this service in 2022.

BSLBT also makes its programmes available online through its website [www.bslzone.co.uk](http://www.bslzone.co.uk) and app.

The Trust receives analytics data on its website from two sources: Wistia, the video player which now hosts all video content on BSL Zone online, and Google Analytics. In 2021 Wistia reported more than 180k plays of BSL Zone content (2020: 202k). The two sets of data provide a somewhat contradictory picture as shown in Table 5 below.

<b>PROGRAMME</b>	<b>First published</b>	<b>Wistia Ranking</b>	<b>Google Analytics Ranking</b>
<i>The End (Zoom Focus 2011)</i>	2012	1	1
<i>History of Deaf Education 1</i>	2012	2	2
<i>Confession (Zoom Focus 2012)</i>	2012	3	3
<i>Deaf Rewind: Rights</i>	2021	4	11
<i>Deaflympics: Running out of time?</i>	2021	5	9
<i>Two Deaf Yorkshiremen In Lockdown</i>	2020	6	6
<i>History of Deaf Education 2</i>	2012	7	4
<i>Deaf Funny 1</i>	2017	8	5
<i>Deaf Rewind: Communications</i>	2021	9	14
<i>This is Deaf: Education</i>	2021	10	8
<i>Deaf Rewind: Culture</i>	2021	11	15
<i>This is Deaf: Black Lives Matter</i>	2021	12	12

Table 5: Most-watched programmes on the BSL Zone website in 2021

BSL Zone app for both iOS and Android, launched in 2017, offers on-demand streaming of programmes and a 28-day download feature so that people can watch BSL Zone without needing to be connected to the internet. During 2021, the app was downloaded a further 2.2k times, an increase of 13% which brought total app downloads to 18.8 (2020: 16.6k).

Overall in 2021 programmes were viewed and/or downloaded on the app more than 43k (2020: 53k) times. The top twelve programmes viewed on the app are shown in Table 6 below:

<b>Programme</b>	<b>Ranking</b>
<b><i>Two Deaf Yorkshiremen in Lockdown</i></b>	<b>1</b>
<b><i>Deaf Funny: 1</i></b>	<b>2</b>
<b><i>Deaf Rewind: Rights</i></b>	<b>3</b>
<b><i>Deaf Rewind: Culture</i></b>	<b>4</b>
<b><i>Deaf Funny: 3</i></b>	<b>5</b>
<b><i>Veneer</i></b>	<b>6</b>
<b><i>Deaf Rewind: Communications</i></b>	<b>7</b>
<b><i>Four Deaf Yorkshiremen go to Blackpool</i></b>	<b>8</b>
<b><i>History of Deaf Education 1</i></b>	<b>9</b>
<b><i>This is Deaf: Beautiful BSL</i></b>	<b>10</b>
<b><i>Summer in Lockdown</i></b>	<b>11</b>
<b><i>Still Here</i></b>	<b>12</b>

Table 6: Top 12 programmes viewed on the BSL Zone app in 2021



**Report of the Trustees  
for the Year Ended 31 December 2021**

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**Finance and resources:**

The senior management team is made up of three posts: Chief Executive, Head of Commissioning and Head of Operations. The Commissioning team now comprises three BSLBT Executive Producers, three Production Executives, a Production Coordinator and a Commissioning Coordinator.

The Head of Operations began to put flesh on to the skeleton of this area, first by recruiting a Finance Officer and later in the year an Operations Coordinator. At the end of 2021 the strategic plan for Audience Engagement, part of Communications and Distribution, was agreed by the Board and recruitment to this area will take place in early 2022.

Staff returned to working from home all the time during the lockdowns in the first half of 2021 and began to return to the office for some days in the summer. This was, however, stalled by another lockdown later in the year. BSLBT's requirements for office space will be kept under review as will the best configuration for hybrid working in the post Covid world.

BSLBT strengthened its internal cohesion and coordination by moving to the Microsoft Office 365 platform and contracting dedicated IT support. The migration was a challenge with everyone working from home, however at the end of the year the benefits were clearly evident and being felt.

**Governance:**

Ruth Griffiths, Chief Executive, informed the Board in autumn 2021 that she would be retiring in 2023. This would coincide with the end of the first term of the Chair, Tim Patterson, who reluctantly decided he would not be able to remain for a second term. The Board therefore considered how best to manage the transition to a new Chair and Chief Executive and concluded that they would begin the recruitment for the new Chair in early 2022 to allow for a good handover and for the recruitment of the new Chief Executive to get underway in mid 2022.

The Board also appointed an interim Vice Chair, Chris Higgs, whose term of office as a trustee runs until 2024, to provide continuity and support to Board through the transition. This role will be reviewed by the Board in 2023.

And finally, the Board decided to establish an Executive Group made up of the Board Chair, Board interim Vice Chair, the chairs of the Finance & Audit and Nominations Committees, and the Chief Executive. The task of the group would be to meet at the start of each planning year to map out a broad plan of work for each sub-committee and for the Board. The Chair of each committee would have an annual workplan and a set of tasks that they would take responsibility for achieving, consulting with the Board when necessary. They would remain accountable to the Board for the work of their committee. By creating a work plan for the Board, Finance & Audit and Nominations Committees, it will ensure that issues are dealt with in a timely way throughout the year, and that the sub-committees support the wider Board and its work.

The Nominations Committee, supported by the Chief Executive, will run a recruit campaign in early 2022 for trustees to replace those who either resigned in 2021 or who will complete their terms of office in 2022.

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

**Report of the Trustees  
for the Year Ended 31 December 2021**

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**FINANCIAL REVIEW**

**Principal funding sources**

BSLBT was set up in 2008 as an alternative way for independent broadcasters to meet their regulatory duty to provide programming in British Sign Language (BSL). Independent broadcasters with between 0.05% and 1% of audience share can choose either to source and broadcast programmes presented in sign language themselves or to contribute to BSLBT to make programmes in sign language for the Deaf audience.

In May 2015 Ofcom published the outcome of its Review of Signing Arrangements for Relevant TV channels, asking whether the amount of signed programming on low audience channels should be increased, and if channels that choose to pay alternative contributions should increase the amount they pay over time. They concluded that the amount of signing on low audience channels should increase over time and that channels choosing to pay alternative contributions should increase the amount they pay over time. Ofcom's full statement can be found at:

<https://www.ofcom.org.uk/consultations-and-statements/category-2/review-signing-arrangements-tv>. This meant that the BSLBT subscription level for 2016 rose to £24,500 per channel to take account of inflation since 2009, and since 2017 there have been further increases to match the equivalent rises in the amount of signed programming per channel.

Sixty-eight channels contributed to BSLBT in 2021 (2020:74), providing an income of £3.6m (2020: £3.5m). The subscription payable by each channel ranged from £26k to £57k depending on the minutes of sign-presented programming that a channel would need to show were they to meet their regulatory requirements with their own broadcasts.

The Board set a budget for 2021 which allocated 70% of total income to Commissioning and Programmes, 11% to Communications and Distribution, 14% to Management and Governance, and 5% to the strategic initiative to focus on the training and development of Deaf programme makers. The Covid pandemic hit all areas hard and the year ended with a surplus of £340k.

Expenditure in 2021 was £3.43m, almost one million higher than in 2020 when it was £2.47m. Commissioning and Programmes accounted for 73% (2020: 67%), management and governance spend was 10% (2020: 16%), Communications and Distribution was 10% (2020: 7%) and finally 3% of spend went on programme-making training and development.

**Overview of the financial results**

The statement of financial activities shows income of £3.77m (2020: £3.6m) and expenditure on charitable activities of £3.43m (2020: £2.47m), giving a net surplus of £338k. (2020: £1.13m). All funds are unrestricted and at the balance sheet date these stood at £2.38m. (2020: £2.04m) These funds are in the form of net current assets.

**Investment policy and objectives**

The Finance & Audit committee seeks to maximise the return on cash held during the year with the need to protect absolutely the capital. The current policy is that the reserve, and any cash sums available for shorter terms due to high balances at certain times of year, will be invested with the best interest rates available from the charity's bank. Interest rates, however, have been so low in the last year that the effort and administration costs would outweigh any interest earned and so no cash has been put on deposit. In 2022 cash will definitely be put into a range of term deposit accounts.

**Report of the Trustees  
for the Year Ended 31 December 2021**

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**FINANCIAL REVIEW**

**Reserves policy**

The trustees have examined the charity's requirements for unrestricted reserves in the light of the main risks to the organisation. As at 1st January 2021 the total reserves were £2m, of which £450k as held in a programme fund representing funds assigned by the Trustees for the completion of ongoing programmes. In early 2021 the Board again took professional advice when reviewing its reserve levels and decided that BSLBT should hold a reserve of £1m which would represent approximately three months of operating expenditure. The Board was mindful that the reserve level was higher than this largely due to Covid restrictions delaying productions. Unfortunately Covid restrictions caused further delays in 2021. The charity will continue to seek to commission more programmes to reduce the reserve down to the level set by the Board.

**Fundraising policy**

BSLBT does not engage in any direct fundraising from members of the public and does not employ fundraisers. The trustees are however aware of the new fundraising requirements and the code of fundraising practice and ensure that the charity is compliant with the code in all its fundraising activities.

**Principal risks and uncertainties**

The organisational Risk Register is reviewed regularly by the Finance & Audit Committee and reported at Board meetings. In 2021 risk management focussed on the operational implications of the continuing Covid pandemic and working out how best to plan for whatever 2022 would bring, including the potentially destabilising effects of the imminent changes in leadership.

**FUTURE PLANS**

- To provide more BSL programmes in line with the Commissioning strategic plan
- To grow more Deaf programme makers
- To get a better understanding of our core Deaf audience, notably through a major qualitative research project
- To begin to deliver on the Audience Engagement plan
- To recruit a new Chair and to replace trustees whose terms of office are coming to an end
- To recruit a new Chief Executive, and to support the staff team through the transition

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

The British Sign Language Broadcasting Trust was set up in 2008 as an alternative way for independent broadcasters to meet their regulatory duty to provide programming in British Sign Language. For more information: <http://stakeholders.ofcom.org.uk/consultations/signing/statement/plain/>

BSLBT was initially established as a private company, with a Board of Directors drawn in equal numbers from the broadcasting world and from the Deaf community. In January 2012 it achieved charitable status, retaining the commitment to an equal mix of Deaf and hearing trustees.

**Recruitment and appointment of new trustees**

The Nominations Committee, a sub-committee of the Trustee Board of BSLBT, ensures that the Board and its sub-committees have the right balance of skills and ability to enable BSLBT to carry out its work effectively. It takes delegated responsibility for recommending all new trustees to the Board and re-appointment of Trustees retiring by rotation and eligible for re-appointment.

**Report of the Trustees  
for the Year Ended 31 December 2021**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure and how decisions are made**

The Board consists of four Deaf and four hearing people, plus the Chair. The Trustees have four Board meetings per year plus an annual Strategic Awayday. The Board delegates the day-to-day running of the charity to the Chief Executive and staff. At its annual Awayday it reviews aspects of the strategic business plan and considers annual objectives, and then monitors progress through quarterly reports at Board meetings. [In 2021 only one Board meeting, in September, took place in person while the others in February, June and December were held over Zoom. The annual Awayday did not take place.]

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

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

The Chair leads the organisation, working with the Chief Executive. At the end of 2021 there were 15 permanent members of staff (13.4 EFT).

**Induction and training of new trustees**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06632452 (England and Wales)

**Registered Charity number**

1145249

**Registered office**

153 -155 London Road  
Hemel Hempstead  
Hertfordshire  
HP3 9SQ

**Trustees**

K Kent Trustee  
J Wilson Trustee  
Ms M Matthews Trustee  
Ms R Aurangzeb-Tariq Trustee  
P Johnston Trustee (Resigned 5<sup>th</sup> November 2021)  
C Higgs Trustee  
Ms B Robinson Trustee  
Ms C Ingham Trustee (Resigned 8<sup>th</sup> July 2021)  
T Patterson Trustee

**Auditors**

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

**Report of the Trustees  
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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Advisers**

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

**EVENTS SINCE THE END OF THE YEAR**

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

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

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

In so far as the trustees are aware:

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

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

**AUDITORS**

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

Approved by order of the board of trustees on 19 July 2022 and signed on its behalf by:

*Tim Patterson*

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T Patterson - Trustee

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

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### **Opinion**

We have audited the financial statements of British Sign Language Broadcasting Trust (the 'charitable company') for the year ended 31 December 2021 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 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

### **Other information**

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of trustees**

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

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

**Our responsibilities for the audit of the financial statements**

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

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

- (1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.
- (2) We reviewed the charity's policies and procedures in relation to:
  - Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
  - Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.
- (3) We inspected the minutes of trustee meetings.
- (4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.
- (5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.
- (6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.
- (7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:
  - Testing the appropriateness of journal entries;
  - Assessing judgements and accounting estimates for potential bias;
  - Reviewing related party transactions; and
  - Testing transactions that are unusual or outside the normal course of business.

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

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



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

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### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Alison Godfrey*

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

Date: 20 July 2022

**BRITISH SIGN LANGUAGE BROADCASTING TRUST****Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 December 2021**

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		<b>2021</b>	2020
		<b>Unrestricted</b>	Unrestricted
		<b>funds</b>	funds
		<b>£</b>	£
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	5	-
<b>Charitable activities</b>	3		
Broadcasting of sign-presented media		<b>3,773,219</b>	3,595,596
		<hr/>	<hr/>
<b>Total</b>		<b>3,773,224</b>	3,595,596
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	4		
Broadcasting of sign-presented media		<b>3,434,650</b>	2,465,374
		<hr/>	<hr/>
<b>NET INCOME</b>		<b>338,574</b>	1,130,222
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>2,040,984</b>	910,762
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>2,379,558</u></b>	<b><u>2,040,984</u></b>

**CONTINUING OPERATIONS**

All income and expenditure of the charity for the above financial years relates to continuing operations and unrestricted funds.

**Balance Sheet**  
**31 December 2021**

	Notes	2021 Unrestricted funds £	2020 Unrestricted funds £
<b>CURRENT ASSETS</b>			
Debtors	11	<b>3,005,617</b>	2,317,732
Cash at bank		<b><u>4,200,292</u></b>	<u>3,246,149</u>
		<b>7,205,909</b>	5,563,881
<b>CREDITORS</b>			
Amounts falling due within one year	12	<b>(4,826,351)</b>	(3,522,897)
<b>NET CURRENT ASSETS</b>		<b><u>2,379,558</u></b>	<u>2,040,984</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>2,379,558</b>	2,040,984
<b>NET ASSETS/(LIABILITIES)</b>		<b><u>2,379,558</u></b>	<u>2,040,984</u>
<b>FUNDS</b>	13		
Unrestricted funds		<b><u>2,379,558</u></b>	<u>2,040,984</u>
<b>TOTAL FUNDS</b>		<b><u>2,379,558</u></b>	<u>2,040,984</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 July 2022 and were signed on its behalf by:

*Tim Patterson*

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T Patterson - Trustee

**BRITISH SIGN LANGUAGE BROADCASTING TRUST****Cash Flow Statement  
for the Year Ended 31 December 2021**

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	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>954,143</u>	<u>857,991</u>
Net cash provided by operating activities		<u>954,143</u>	<u>857,991</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		954,143	857,991
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>3,246,149</u>	<u>2,388,158</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>4,200,292</u>	<u>3,246,149</u>

**BRITISH SIGN LANGUAGE BROADCASTING TRUST****Notes to the Cash Flow Statement  
for the Year Ended 31 December 2021**

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**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2021 £	2020 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>338,574</b>	1,130,222
<b>Adjustments for:</b>		
(Increase)/decrease in debtors	<b>(687,885)</b>	348,784
Increase/(decrease) in creditors	<b>1,303,454</b>	<u>(621,015)</u>
<b>Net cash provided by operations</b>	<b><u>954,143</u></b>	<u>857,991</u>

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

	At 1.1.21 £	Cash flow £	At 31.12.21 £
<b>Net cash</b>			
Cash at bank	<u>3,246,149</u>	<u>954,143</u>	<u>4,200,292</u>
	<u>3,246,149</u>	<u>954,143</u>	<u>4,200,292</u>
<b>Total</b>	<b><u>3,246,149</u></b>	<b><u>954,143</u></b>	<b><u>4,200,292</u></b>

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Following a review of forecasts and projections, the trustees are satisfied that the charity will continue operations for the foreseeable future and hence the accounts have been drawn up on a going concern basis. There are no material uncertainties about the charity's ability to continue as a going concern.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

In relation to commissioned programmes, expenditure is recognised in the accounts over the contractual period in accordance with the terms of the agreement. Where commissioned programmes are incomplete at the end of the financial year, appropriate adjustments are made for material timing differences between contractual payments made and the value of work undertaken on the commissioned programme at the balance sheet date.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

Assets that amount to less than £5,000, either individually or for groups of related assets, are charged to the statement of financial activities in the year of acquisition.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

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

**BRITISH SIGN LANGUAGE BROADCASTING TRUST**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

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

**2. DONATIONS AND LEGACIES**

	<b>2021</b>	<b>2020</b>
	£	£
Donations	<u>5</u>	<u>-</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	£	£
Channel contributions	<b>3,616,174</b>	3,514,377
Access to Work income	<b>151,530</b>	77,119
Other income	<u>5,515</u>	<u>4,100</u>
	<u><b>3,773,219</b></u>	<u>3,595,596</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Broadcasting of sign-presented media	<u><b>3,090,627</b></u>	<u><b>344,023</b></u>	<u><b>3,434,650</b></u>

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	£	£
Staff costs	<b>827,186</b>	585,285
Content	<b>1,758,093</b>	1,202,748
Distribution costs	<b>92,526</b>	87,048
Programming asset management	<b>13,251</b>	16,855
Legal fees (Programming)	<b>162,042</b>	155,329
Website	<b>26,240</b>	33,626
Promotion and marketing	<b>58,884</b>	71,543
Interpreters	<b>151,530</b>	77,119
Travel & subsistence	<b>460</b>	677
Exchange rate variance	<b>14</b>	14
Research	<u>401</u>	<u>-</u>
	<u><b>3,090,627</b></u>	<u>2,230,244</u>

**BRITISH SIGN LANGUAGE BROADCASTING TRUST**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**6. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Broadcasting of sign-presented media	<u>336,066</u>	<u>7,957</u>	<u>344,023</u>

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

**Management**

	2021 Broadcasting of sign-presented media £	2020 Broadcasting of sign-presented media £
Insurance	1,515	1,150
Telephone	8,746	4,839
Postage and stationery	2,171	2,192
Sundries	3,175	3,529
Travelling and subsistence	2,537	668
Computer and IT support costs	50,940	22,154
Room hire and rental costs	82,992	72,535
Staff training	96,025	53,345
Interpreters	53,619	18,137
Legal and professional fees	6,715	11,302
Accountancy	24,650	23,940
Bank charges	484	366
Recruitment	<u>2,497</u>	<u>13,309</u>
	<u>336,066</u>	<u>227,466</u>

**Governance costs**

	2021 Broadcasting of sign-presented media £	2020 Broadcasting of sign-presented media £
Trustees' expenses	307	564
Auditors' remuneration	5,450	5,100
Accountancy and legal fees	<u>2,200</u>	<u>2,000</u>
	<u>7,957</u>	<u>7,664</u>



## BRITISH SIGN LANGUAGE BROADCASTING TRUST

### Notes to the Financial Statements - continued for the Year Ended 31 December 2021

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#### 7. NET INCOME

Net income is stated after charging:

	2021	2020
	£	£
Auditors' remuneration	<u>5,450</u>	<u>5,100</u>

#### 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

##### Trustees' expenses

	2021	2020
	£	£
Trustees' expenses	<u>307</u>	<u>564</u>

The number of trustees in receipt of expenses was 4 (2020: 4). Expenses were in relation to travel and subsistence to trustees' meetings.

#### 9. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	716,424	509,602
Social security costs	77,756	51,985
Other pension costs	<u>33,006</u>	<u>23,698</u>
	<u>827,186</u>	<u>585,285</u>

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

	2021	2020
Production and outreach	11	6
Administration	<u>4</u>	<u>3</u>
	<u>15</u>	<u>9</u>

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

	2021	2020
£60,001 - £70,000	2	1
£70,001 - £80,000	2	1
£80,001 - £90,000	<u>1</u>	<u>1</u>
	<u>5</u>	<u>3</u>

Remuneration (including employer's National Insurance and employer's pension costs) paid to senior management amounted to £283,208 (2020: £268,271).

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**BRITISH SIGN LANGUAGE BROADCASTING TRUST**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**10. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 January 2021 and 31 December 2021	<u><b>1,666</b></u>
<b>DEPRECIATION</b>	
At 1 January 2021 and 31 December 2021	<u><b>1,666</b></u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u><u>-</u></u>
At 31 December 2020	<u><u>-</u></u>

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

	2021 £	2020 £
Trade debtors	<b>2,939,242</b>	2,278,284
Other debtors	<b>47,539</b>	21,680
Prepayments	<b>18,836</b>	17,768
	<u><b>3,005,617</b></u>	<u>2,317,732</u>

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

	2021 £	2020 £
Trade creditors	<b>41,587</b>	40,449
Social security and other taxes	<b>23,193</b>	22,413
VAT	<b>629,054</b>	509,731
Other creditors	<b>1,679</b>	7,633
Deferred income	<b>4,068,062</b>	2,931,810
Accrued expenses	<b>62,776</b>	10,861
	<u><b>4,826,351</b></u>	<u>3,522,897</u>

Deferred income represents channel contributions invoiced in advance for the subsequent year. Included in charitable income for the year to 31 December 2021 is deferred income of £2,931,810 included within creditors at 31 December 2020. Included in charitable income for the year to 31 December 2022 will be deferred income of £4,068,062 included within creditors at 31 December 2021.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

## 13. MOVEMENT IN FUNDS

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

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	3,773,224	(3,434,650)	338,574
	<u>3,773,224</u>	<u>(3,434,650)</u>	<u>338,574</u>
<b>TOTAL FUNDS</b>	<u>3,773,224</u>	<u>(3,434,650)</u>	<u>338,574</u>

## Comparatives for movement in funds

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

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

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

## BRITISH SIGN LANGUAGE BROADCASTING TRUST

### Notes to the Financial Statements - continued for the Year Ended 31 December 2021

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#### 13. MOVEMENT IN FUNDS - continued

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

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	308,211	1,468,796	(68,835)	1,708,172
Programme fund	602,551	-	68,835	671,386
	<u>910,762</u>	<u>1,468,796</u>	<u>-</u>	<u>2,379,558</u>
<b>TOTAL FUNDS</b>	<u>910,762</u>	<u>1,468,796</u>	<u>-</u>	<u>2,379,558</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	7,368,820	(5,900,024)	1,468,796
	<u>7,368,820</u>	<u>(5,900,024)</u>	<u>1,468,796</u>
<b>TOTAL FUNDS</b>	<u>7,368,820</u>	<u>(5,900,024)</u>	<u>1,468,796</u>

#### Designated funds

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

#### Transfers between funds

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

#### 14. RELATED PARTY DISCLOSURES

There were no related party transactions for either the current or prior period, other than those disclosed in note 8 to these accounts.

**15. POST BALANCE SHEET EVENTS**

The trustees have considered the risks and potential impact of the recent Covid-19 pandemic which occurred before the balance sheet date. The impact has had no affect on the balance sheet position at the year end and has not affected the income for the year ended 31st December 2022, which has been invoiced in advance, and, at the date of signing this accounts, has been received by the charity.

The lockdown periods, arising from the pandemic, have continued to affect the charity's ability to complete the programmes budgeted for at the start of the financial year and has resulted in higher than budgeted level of reserves at the end of the financial year ending 31st December 2021. It is anticipated that with covid restrictions becoming relaxed, the charity will increase the number of programmes made and reduce its level of reserves.

**16. MEMBERS**

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