

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

**Report of the Trustees and  
Financial Statements for the Year Ended 31 December 2013  
for  
BRITISH SIGN LANGUAGE BROADCASTING TRUST**

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

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for the Year Ended 31 December 2013**

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# BRITISH SIGN LANGUAGE BROADCASTING TRUST

## Report of the Trustees for the Year Ended 31 December 2013

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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 2013. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**

06632452 (England and Wales)

**Registered Charity number**

1145249

**Registered office**

153 -155 London Road  
Hemel Hempstead  
Hertfordshire  
HP3 9SQ

**Trustees**

P A Beschizza

J Fitzgerald

- resigned 31.1.13

O Foster

R Griffiths

T Patterson

A D Murray

J McWhinney

Ms L Richards

Ms L Cutress

Ms D Vega

- resigned 31.12.13

**Auditors**

HW Fisher & Co.

Chartered Accountants and Registered Auditors

11-15 William Road

London

NW1 3ER

**Advisers**

Knox Cropper

Chartered Accountants

153-155 London Road

Hemel Hempstead

Herts.

HP3 9SQ

### 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.

**Report of the Trustees  
for the Year Ended 31 December 2013**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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](http://www.bslzone.co.uk)) in both BSL and English and interviews are also conducted in both languages.

**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.

**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
- Commissioning Panel (new in 2013)

The Executive Chair and Chief Executive work in partnership to lead the organisation. The staff team consists of the Head of Production & Distribution who manages the Outreach Worker and, from 2013, two new part-time roles: Web Editor and Production Co-ordinator. The staff team remains very lean, employing just 4.2 full-time staff. The team all work from home, but meet regularly in London to plan and progress work.

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

BSLBT maintain a Risk Register, which is reviewed regularly by the Finance & Audit committee. The top three risks in 2013 were:

- Loss of key staff in small team
- BSLBT unable to develop additional income because of a lack of the right skills
- Contradictory data (eg: from the Census and the GP Survey) on the Deaf BSL population in the UK weakens BSLBT's ability to connect with its audience

There are plans in place to manage all key risks.

**Report of the Trustees  
for the Year Ended 31 December 2013**

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**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.

The trustees have complied with their duty in Section 17 of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission. The benefit to the public is manifestly demonstrated by the achievements contained in this report.

**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  
for the Year Ended 31 December 2013**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**Main objectives for the year**

Key objectives for BSLBT for 2013 were:

- To deepen engagement with BSL viewers
- To sustain a track record of excellence in programming
- To develop and revitalise its digital media presence
- To consolidate its infrastructure and business systems and to ensure the right resources are in place to underpin success in the next 5-10 years

To deepen its engagement with BSL viewers

Priorities for Outreach work in 2013 were:

- a. To increase the number of people watching the BSL Zone and visiting BSLBT website
- b. To get feedback on the BSL Zone and BSLBT

Steven Wynne, BSLBT's Outreach Worker, concentrated on visiting bigger schools and clubs across the UK in 2013, from Donaldson's School in Edinburgh to Croydon College and from Cornwall Deaf Club to Kendal Deaf Club. He also organised three more of our very popular BSL Zone Showcases in Newcastle-upon-Tyne, Belfast and Derby where more than 450 people from the Deaf community in these cities came to watch our programmes on the big screen and meet the programme makers. In all, BSLBT staff talked face-to-face with more than 3,350 people about what we do.

More than 1,700 people and organisations now receive a weekly email newsletter, supported by a quarterly mail-out of postcards giving details of forthcoming programmes on television.

With the arrival of Charlie Swinbourne as Web Editor, the BSL Zone on Facebook was revitalized and Twitter joined.

To sustain a track record of excellence in programming

Twenty programmes were commissioned in 2013 from two different companies.

<b>PROGRAMME TITLE</b>	<b>NO. OF PROGS</b>	<b>GENRE</b>	<b>PRODUCTION COMPANY</b>
Punk Chef	6	Cookery	www.remark.uk.com
Tree Fairy	1	Drama	www.remark.uk.com
Sofia 2013	2	Sport	www.remark.uk.com
Who Cares?	1	Documentary	www.muttandjeffpictures.com
The Hub (Series 3)	10	Deaf News	www.remark.uk.com

The Hub returned for a third and final series of news and current affairs from the Deaf community. The Board considered this to be an important programme but think that more timely Deaf news and current affairs could be better provided to the Deaf community online.

The successful pilot of Punk Chef led to a series of six programmes, each of which followed the Punk Chef, Scott Garthwaite, helping a Deaf person or family learn more about cooking good, healthy food. This series proved very popular, with more than 27,000 viewings of the programmes online.

Sofia 2013 provided Deaf people with unprecedented coverage of the Deaflympics in Sofia, both online and on television. As well as online content (see below) two television programmes were produced in Sofia and broadcast at the end of the first week and then after the Closing Ceremony.

Who Cares? was a powerful documentary looking at the difficult choices older Deaf people face when they need residential care.

Finally, Tree Fairy was a Christmas treat - a heart-warming drama for all the family.

**Report of the Trustees  
for the Year Ended 31 December 2013**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The Board carried out a review of Zoom, BSLBT's short-film scheme which had run in 2010, 2011 and 2012. The scheme had given opportunities to 20 new and developing Deaf film-makers, and many of their films are the Zone's most popular programmes. However, some issues needed to be addressed: for example, the level of Deaf involvement and greater communication support. The Board decided that the scheme should run again in 2014 with a significantly increased budget to meet all these requirements, and a tender was duly published in October 2013.

In the autumn of 2013 BSLBT issued a tender for a 12-part fast-turnaround factual series, but regrettably none of the proposals submitted was considered by the Commissioning Panel to be good enough to sustain 12 programmes and so no commission was made. A second tender for individual dramas and documentaries was then published but there was not sufficient time in 2013 to assess and award any more commissions.

To develop and revitalise its digital media presence

The BSL Zone maintained its four weekly slots on two Freeview channels: three on the Community Channel and one on Film Four. 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 2013 on the Community Channel 229,000 people watched a BSL Zone programme for at least three minutes. The figures for Film Four, only available for 11 weeks out of 52, show that 58,000 people watched for at least three minutes. Using the figures as a basis, the weekly average on Film Four would then be 5,270 viewers, and the total annual figure 274,040.

The website, which had been relaunched in July 2012, continued to build audience through 2013 as the figures in table below show.

	<b>July 1st - December 2012</b> 6 months	<b>January 1st - Dec 31st 2013</b> 12 months
UNIQUE VISITORS	48,596	115,514
Visits	283,159	531,693
Pageviews	309,343	671,920
Average visit duration	05:59 minutes	00:06:38 minutes
Bounce rate	19.69%	23.94%

The most popular programmes viewed online in 2013 are shown in the table below. Together there were 88,625 individual viewings of these 10 programmes online.

<b>Programme title</b>	<b>Genre</b>	<b>Unique visitors</b>
Zoom Focus: The End	Short film: drama	21,035
Zoom 2011: Five Needles	Short film: drama	11,030
Who Cares?	Factual	0,528
History of Deaf Education 1	Factual	9,513
Tree Fairy	Drama	9,213
Zoom Focus: Confession	Short film: drama	6,653
Evolution of BSL	Factual	5,650
Punk Chef: programme 3	Cookery/lifestyle	5,573
Punk Chef: programme 2	Cookery/lifestyle	4,866
History of Deaf Education 2	Factual	4,564

For the Deaflympics we took the opportunity to extend our television offer online. In the ten days leading up to the Games we published an exclusive profile of a member of the British team each day, and then we provided a nightly update throughout the 10 days of the Games. We also gave access through our site to the online live coverage provided by the Games themselves. In all, more than 17,000 individual people used this service.

The BSL Zone online also started to give Deaf people new perspectives on the content so far created by repackaging some elements of programmes made in earlier years. For example, the Deaf history items from the Wicked series were cut into individual items. Early figures suggest that there is an appetite for this kind of short-form content, with more than 10,000 viewings so far.

**Report of the Trustees  
for the Year Ended 31 December 2013**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

And in November 2013 BSLBT published its first-ever tender for online-only content, asking for stories or items of up to seven minutes in duration and with a budget of no more than £2,000. Only one submission was received, for a short drama, and this was commissioned.

With more resource for social media, the number of 'likes' of the BSL Zone Facebook page rose to 2,167. Updates were being posted almost every week day to remind our audience of upcoming events, premieres, promos and programmes. We also now have a Twitter account, and the numbers of tweets, followers and retweets are growing steadily.

To consolidate its infrastructure and business systems and to ensure the right resources are in place to underpin success in the next 5-10 years

2013 saw the creation of two new posts in line with the Board's strategy to strengthen BSLBT's operations: a Production Coordinator to support the Head of Production & Distribution, and a Web Editor to take advantage of the opportunities and needs of the relaunched website. The Board and senior staff continue to explore the best solution for business management support.

As part of planning towards the retirement of the CEO in June 2014, BSLBT ran an Editorial Scheme for six d/Deaf people with film or television programme-making experience to learn more both about supporting programmes in production and also commissioning new programmes for the BSL Zone. Participants in the scheme had the opportunity to develop their understanding and skills by spending around 12 days observing the main stages of the BSL Zone commissioning process, and shadowing BSLBT's key stages of approval during the production process of a range of programmes. The six participants all found the scheme to be both very useful and enjoyable.

BSLBT has kept overheads to a minimum since 2009 by operating as a 'virtual organisation'. This has meant that it has not incurred the costs of an office base for the staff team, all of whom work from home. However, as the organization develops this may become increasingly difficult to sustain and the Board is keeping the need for a fixed office base under active review.

After the review of programme commissioning in 2012, the Board established the Commissioning Panel to have delegated responsibility for overseeing the development of programming and content strategy and also to work with the staff to recommend shortlisted programme proposals to the Board.

Programme budgets were reviewed and increased to recognise rising costs and also to incorporate areas which had not been fully covered in previous budget calculations. A single drama budget is now £43K and a single documentary is £35K.

Finally, the Board would like to thank the programme-makers, participants in programmes and all BSL Zone viewers - as well as the dedicated staff team -- for their continuing support.

**Report of the Trustees  
for the Year Ended 31 December 2013**

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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 0.5% and 1% of audience share can choose either to source and broadcast programmes presented in sign language themselves or to contribute £20,000 each per year to BSLBT to make programmes in sign language for the Deaf audience. Ofcom has indicated that they will be reviewing the subscription levels.

Fifty-three channels from 14 broadcasters contributed to BSLBT in 2013, providing an income of £1,060,000.

The board's strategy is to allocate a minimum of 70% of annual spend to programming and distribution, with at least 10% for audience engagement and no more than 15% to management and governance. In 2013, spend on programming and distribution dipped to 67% as we were unable to commission, or start to cash flow, a 12-part series in autumn 2013. These funds are to be carried over and added to the programming and distribution budget for 2014. Management and governance costs were 12% and audience engagement 7%, with 3% going to the reserve.

**Investment policy and objectives**

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

**Reserves policy**

The trustees have examined the charity's requirements for unrestricted reserves in the light of the main risks to the organisation. Having taken into consideration the facts that subscribing broadcasters pay in advance, overheads are low and the charity now has a sizeable library of programming to call on, the board has decided that the charity should maintain unrestricted reserves of at least £150,000. At the end of 2013 the unrestricted reserve sits at £168,000.

**Report of the Trustees  
for the Year Ended 31 December 2013**

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**PLANS FOR FUTURE PERIODS**

The Board reviewed its strategic business plan in 2013 and at the end of the year the key points of the draft 2014-2017 plan were:

**Audience engagement:**

- To invest in formal audience research to gain better understanding of the BSL Zone core audience
- To obtain quantitative and qualitative audience feedback to inform commissioning
- To review and refresh Outreach work
- To develop the use of social media to improve the connection with our audience

**Content:**

- To develop an integrated strategy for television and online content
- To continue to commission high-quality, diverse and popular television programmes
- To commission/create online-exclusive content
- To make the best use of the programme archive online
- To support production companies to deliver the best possible programmes/content

**Distribution:**

- To retain at least one weekly slot on a Freeview channel
- To develop links with all main broadcasters' online players
- To keep other distribution opportunities under review to ensure that the maximum number of Deaf people can, and want to, access BSL Zone content

**Website:**

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

**Finance and resources:**

- To explore realistic options for increasing revenue
- To continue to spend for maximum delivery
- To implement the revised staffing structure and to review annually
- To develop, implement, monitor and review staff and organisational policies

**External relations:**

- To take forward the issues identified in the stakeholder mapping exercise
- To develop an annual review

**Governance:**

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

**Report of the Trustees  
for the Year Ended 31 December 2013**

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**STATEMENT OF TRUSTEES RESPONSIBILITIES**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

**AUDITORS**

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

**ON BEHALF OF THE BOARD:**

.....  
R Griffiths - Trustee

24<sup>th</sup> June 2014

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

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We have audited the financial statements of British Sign Language Broadcasting Trust for the year ended 31 December 2013 on pages twelve to seventeen. 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).

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

## **Respective responsibilities of trustees and auditors**

As explained more fully in the Statement of Trustees Responsibilities set out on page nine, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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

## **Scope of the audit of the financial statements**

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

## **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2013 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

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

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

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

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

Date: .....

**BRITISH SIGN LANGUAGE BROADCASTING TRUST****Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 December 2013**

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	Notes	2013 Unrestricted fund £	2012 Total funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income	2	50	-
Investment income	3	1,871	1,891
<b>Incoming resources from charitable activities</b>			
Broadcasting of sign-presented media	4	<u>1,087,271</u>	<u>1,093,882</u>
<b>Total incoming resources</b>		1,089,192	1,095,773
 <b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
Broadcasting of sign-presented media	5	925,313	933,906
<b>Governance costs</b>	7	<u>9,652</u>	<u>18,300</u>
<b>Total resources expended</b>		<u>934,965</u>	<u>952,206</u>
<b>NET INCOMING RESOURCES</b>		154,227	143,567
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<u>168,786</u>	<u>25,219</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>323,013</u></u>	<u><u>168,786</u></u>

**CONTINUING OPERATIONS**

All incoming resources and resources expended arise from continuing activities.

The notes form part of these financial statements

**BRITISH SIGN LANGUAGE BROADCASTING TRUST****Balance Sheet  
At 31 December 2013**

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	Notes	2013 Unrestricted fund £	2012 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	11	1,019,554	865,738
Cash at bank		<u>618,808</u>	<u>538,950</u>
		1,638,362	1,404,688
<b>CREDITORS</b>			
Amounts falling due within one year	12	(1,315,349)	(1,235,902)
		<u>323,013</u>	<u>168,786</u>
<b>NET CURRENT ASSETS</b>			
		<u>323,013</u>	<u>168,786</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>323,013</u>	<u>168,786</u>
<b>NET ASSETS</b>			
		<u>323,013</u>	<u>168,786</u>
<b>FUNDS</b>			
Unrestricted funds	13	<u>323,013</u>	<u>168,786</u>
<b>TOTAL FUNDS</b>			
		<u>323,013</u>	<u>168,786</u>

The financial statements were approved by the Board of Trustees on 24<sup>th</sup> June 2014 and were signed on its behalf by:

.....  
R Griffiths -Trustee

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 December 2013

1. ACCOUNTING POLICIES

**Accounting convention**

The financial statements have been prepared under the historical cost convention, the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Financial reporting standard number 1**

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

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.

**Taxation**

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

**Fund accounting**

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

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

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

2. VOLUNTARY INCOME

	2013 £	2012 £
Donations	<u>50</u>	<u>-</u>

3. INVESTMENT INCOME

	2013 £	2012 £
Deposit account interest	<u>1,871</u>	<u>1,891</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2013 £	2012 £
Channel contributions	1,060,000	1,080,000
Access to Work income	13,911	13,493
Other income	<u>13,360</u>	<u>389</u>
	<u>1,087,271</u>	<u>1,093,882</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2013

## 5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 6)	Totals
	£	£	£
Broadcasting of sign-presented media	<u>807,672</u>	<u>117,641</u>	<u>925,313</u>

## 6. SUPPORT COSTS

	Management £
Broadcasting of sign-presented media	<u>117,641</u>

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

**Management**

	2013 Broadcasting of sign-presented media £	2012 Total activities £
Trustees' salaries	47,139	42,712
Trustees' social security	5,450	4,876
Trustees' pension contributions	1,352	-
Administration salaries	9,952	-
Administration social security costs	842	-
Administration pensions	270	-
Insurance	2,109	1,691
Telephone	2,372	1,715
Postage and stationery	1,123	1,570
Travelling and subsistence	3,464	3,047
Computer and IT support costs	3,389	6,520
Room hire and rental costs	4,695	8,092
Staff training	3,022	3,751
Interpreters	5,577	2,773
Legal and professional fees	15,030	7,992
Accountancy	11,355	11,510
Bank charges	500	543
	<u>117,641</u>	<u>96,792</u>

## 7. GOVERNANCE COSTS

	2013 £	2012 £
Trustees' expenses	2,402	3,291
Accountancy	2,000	2,000
Legal and professional fees	2,500	10,259
Auditors' remuneration	<u>2,750</u>	<u>2,750</u>
	<u>9,652</u>	<u>18,300</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2013

**8. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	<b>2013</b>	<i>2012</i>
	<b>£</b>	<b>£</b>
Auditors' remuneration	<u>2,750</u>	<u>2,750</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

	<b>2013</b>	<i>2012</i>
	<b>£</b>	<b>£</b>
Trustees' salaries	47,139	42,712
Trustees' social security	5,450	4,876
Trustees' pension contributions	<u>1,352</u>	<u>-</u>
	<u>53,941</u>	<u>47,588</u>

Trustee remuneration relates to administration services provided by a trustee, 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**

	<b>2013</b>	<i>2012</i>
	<b>£</b>	<b>£</b>
Trustees' expenses	<u>2,402</u>	<u>3,291</u>

**10. STAFF COSTS**

	<b>2013</b>	<i>2012</i>
	<b>£</b>	<b>£</b>
Wages and salaries	158,250	139,861
Social security costs	16,893	15,329
Other pension costs	<u>4,362</u>	<u>-</u>
	<u>179,505</u>	<u>155,190</u>

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

	<b>2013</b>	<i>2012</i>
Production and outreach	3	3
Administration	<u>2</u>	<u>1</u>
	<u>5</u>	<u>4</u>

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

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2013**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2013</b>	<i>2012</i>
	<b>£</b>	<i>£</i>
Trade debtors	1,008,000	840,000
Other debtors	2,993	3,729
Prepayments	<u>8,561</u>	<u>22,009</u>
	<u><u>1,019,554</u></u>	<u><u>865,738</u></u>

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

	<b>2013</b>	<i>2012</i>
	<b>£</b>	<i>£</i>
Trade creditors	5,993	29,286
Social security and other taxes	7,664	6,411
VAT	175,973	154,418
Other creditors	2,425	2,590
Deferred income	1,120,000	1,040,000
Accrued expenses	<u>3,294</u>	<u>3,197</u>
	<u><u>1,315,349</u></u>	<u><u>1,235,902</u></u>

Deferred income represents channel contributions invoiced in advance.

**13. MOVEMENT IN FUNDS**

	<b>At 1.1.13</b>	<b>Net movement</b>	<b>At 31.12.13</b>
	<b>£</b>	<b>in funds</b>	<b>£</b>
		<b>£</b>	
<b>Unrestricted funds</b>			
General fund	168,786	154,227	323,013
	<u>168,786</u>	<u>154,227</u>	<u>323,013</u>
<b>TOTAL FUNDS</b>	<u><u>168,786</u></u>	<u><u>154,227</u></u>	<u><u>323,013</u></u>

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

	<b>Incoming</b>	<b>Resources</b>	<b>Movement in</b>
	<b>resources</b>	<b>expended</b>	<b>funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	1,089,192	(934,965)	154,227
	<u>1,089,192</u>	<u>(934,965)</u>	<u>154,227</u>
<b>TOTAL FUNDS</b>	<u><u>1,089,192</u></u>	<u><u>(934,965)</u></u>	<u><u>154,227</u></u>

**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.

**BRITISH SIGN LANGUAGE BROADCASTING TRUST****Detailed Statement of Financial Activities  
for the Year Ended 31 December 2013**

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	<b>2013</b>	2012
	<b>£</b>	£
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	50	-
<b>Investment income</b>		
Deposit account interest	1,871	1,891
<b>Incoming resources from charitable activities</b>		
Channel contributions	1,060,000	1,080,000
Access to Work income	13,911	13,493
Other income	<u>13,360</u>	<u>389</u>
	<u>1,087,271</u>	<u>1,093,882</u>
<b>Total incoming resources</b>	1,089,192	1,095,773
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Production, outreach & web editor salaries	101,159	97,149
Production, outreach & web editor social security	10,601	10,453
Production, outreach & web editor pension costs	2,740	-
Commissions	527,895	539,506
Distribution costs	80,793	80,000
Programming asset management	12,062	6,563
Music library	2,600	2,718
Legal fees (Programming)	1,000	1,500
Content information	-	600
Website	22,884	48,160
Promotion and marketing	28,125	34,864
Access to Work interpreters	13,911	13,493
Travel & subsistence	3,704	2,108
Exchange rate variance	<u>198</u>	<u>-</u>
	807,672	837,114
<b>Governance costs</b>		
Trustees' expenses	2,402	3,291
Accountancy	2,000	2,000
Legal and professional fees	2,500	10,259
Auditors' remuneration	<u>2,750</u>	<u>2,750</u>
	9,652	18,300
<b>Support costs</b>		
<b>Management</b>		
Trustees' salaries	47,139	42,712
Carried forward	47,139	42,712

This page does not form part of the statutory financial statements

