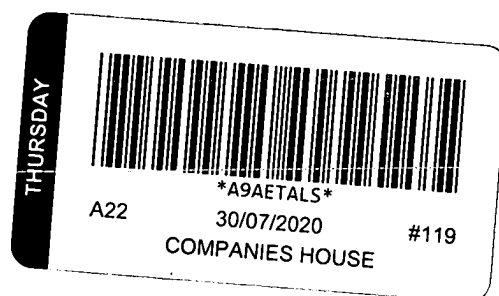


Charity Registration No. 1163674

Company Registration No. 06201561 (England and Wales)

INSTITUTE OF BRITISH SIGN LANGUAGE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2019

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INSTITUTE OF BRITISH SIGN LANGUAGE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr C A Jones	(Appointed 22 October 2019)
	Mrs J Taylor	(Appointed 10 February 2020)
Charity number	1163674	
Company number	06201561	
Registered office	Office 8 The Strawberry Fields Digital Hub Euxton Chorley PR7 1PS	
Independent examiner	John Goulding & Co Gilbert Wakefield House 65-67 Bewsey Street Warrington WA2 7JQ	

INSTITUTE OF BRITISH SIGN LANGUAGE

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INSTITUTE OF BRITISH SIGN LANGUAGE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2019

The trustees of the Institute of British Sign Language (IBSL) present their Third annual report and audited financial statements for the year ended 31 July 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The main object of the Institute of British Sign Language is (as stated in its Memorandum and Articles of Association) **to advance the education of the general public in British Sign Language, in particular but not exclusively by the provision of accredited training schemes.**

IBSL champions the promotion of British Sign Language in all areas of learning and employment, in particular the training of teachers of BSL and sign language interpreters.

IBSL is a leading voice for:

- Influencing and challenging learning of BSL within a vocational context.
- Raising the profile of BSL in a wider context and promoting the benefits.
- *Aiming for high standards in the use of BSL that meets the needs of all sectors of the population and providing support for education and language professionals.*

We aim, through our accredited qualifications structure, to provide a first-class learning opportunity to all those who wish to develop capabilities, competences and skills in all areas of sign language learning. Our objectives are set in the context of the broader goals we set for our stakeholders and through these stakeholders our learners.

IBSL's key objectives for the year included:

- Attracting additional centres to join IBSL in delivering our qualifications
- New services - develop initiatives to support the local deaf community
- Future proof the organization and adopting a digital approach to all we do
- Establish a student learning hub
- Move away from paper-based assessment and embrace E-Assessments (flexi quiz)
- Develop an apprenticeship scheme to develop new tutors to the teaching profession.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

INSTITUTE OF BRITISH SIGN LANGUAGE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2019

Achievements and performance

- More targeted development of assessment resources of a more consistent standard.
- Implementing a new staffing structure and consolidating the position of IBSL in the qualifications field.
- Looking at ways of improving customer services, i.e. building up better support links with Centres.
- Improving governance and financial management.
- Revised current qualification specifications and assessment tools.

We have worked tirelessly to improve consistency and raise standards in the assessment process. In addition we have also worked hard with regulatory authorities and the Skills Funding Agency to ensure our qualifications continue to fit into the national framework for funding and accreditation. To this end, IBSL has been supported by external consultant Heather Venis, who has guided and assisted us through the intricacies of regulatory requirements and continues to give IBSL ongoing support.

Staff changes implemented have worked well - going forward IBSL will be improving the administration process, focusing on our internal processes and increasing staff numbers in this area.

IBSL has implemented the annual issue of certificates to Centres enabling centres to demonstrate to their customers they are a credible centre assessed and approved to deliver IBSL qualifications. This has been received warmly by many centres.

IBSL have been proactive in developing and improving governance through attending and developing training sessions, both for Trustees and for staff.

Financial review

The financial statements show our charitable accounts including net incoming resources for the year ended 31 July 2019. The accounts show the full term from 1 August 2018 to 31 July 2019, these dates being chosen to fit in with academic year patterns.

IBSL's principal source of income has been in fees, whether for qualification approvals or for learner registrations and other fees linked with regulation of the qualifications and examinations.

As part of the financial review we are looking to employ on either a fixed term contract or engage with a freelance third-party to market IBSL and raise the profile of the organisation.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

INSTITUTE OF BRITISH SIGN LANGUAGE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2019

Plans for the future

IBSL champions the promotion of British Sign Language in all areas of learning and employment, in particular the training of teachers of BSL and sign language interpreters. IBSL believe EVERY person should be given the opportunity to experience the learning of a wonderful language. We also believe that every deaf person who uses British Sign Language as their principal means of communication should have access to fully trained and qualified British Sign Language Interpreters and every Deafblind individual should have access to fully trained and qualified Deafblind Communicator Guides.

To this end IBSL will continue to provide opportunities for our client base to access this learning and provide avenues through which suitable people may aspire to become Sign Language Interpreters or Deafblind Communicator Guides in order to serve the deaf and/or deafblind communities.

IBSL will continue to focus on the objectives carried out in the past year, viz:

- Extending the options for learners to achieve higher vocational standards and qualifications.
- Enhancing and improving the assessment guidelines and standards for Learners; including further recruitment and training of External Examiners and Assessors.
- Ensuring that our website continues to take into account improved technology to promote access to online learning.
- Setting targets in the numbers of approved Centres delivering our qualifications and the Learner base.
- Playing our part in the life of our local community through our community access and service provision.

IBSL will add another objective to the above:

- Meeting the Charity's governance requirements by ensuring the running of an efficient and effective organisation, including where required the provision of governance training for Trustees.

One of IBSL's strengths is that it *listens* to its customer base and will continue to listen and respond as required.

The charitable benefit

In 2020 we are seeking to roll out free BSL induction courses in schools and colleges. We are looking to engage with local councils to provide qualifications for families of deaf children and to develop an outreach service supporting the local deaf community.

Structure, governance and management

The Institute was originally set up as a Community Interest Company on 3 April 2007 and was converted into a charity limited by guarantee on 21 September 2015. IBSL is governed by the existing Memorandum and Articles of Association of the same date 21 September 2015.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

L Day	(Resigned 19 February 2019)
D Duller	(Resigned 7 February 2020)
M Humphries	(Resigned 19 February 2019)
K Rowley	(Resigned 14 February 2019)
J Brattan-Wilson	(Resigned 14 February 2019)
R J Pearce	(Appointed 2 April 2019 and resigned 22 October 2019)
Mr C A Jones	(Appointed 22 October 2019)
Mrs J Taylor	(Appointed 10 February 2020)

INSTITUTE OF BRITISH SIGN LANGUAGE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2019

Organisational structure

A Board of Trustees governs the charity. It comprises of people with the necessary skills and experience to oversee the charity, including trustees with educational experience, business and senior management experience.

The Board meets a minimum of three times a year.

Our Executive Director was appointed by the Trustees to manage IBSL's day-to-day operations and manages the organization well in position - the ED has worked towards the growth of IBSL as well as continuing to expand our reach and capacity to deliver high quality BSL education and qualifications.

IBSL's structure changed last year, the existing Board Linda Day (Chairperson), Jeff Bratton Wilson (Vice Chair), Mary Humphries and David Duller (Trustee) stepped down in February 2019 as it was determined the organization required a change in direction.

The replacement Board now consists of: Craig Jones (Chairperson) and Joselyn Taylor (Trustee) of IBSL and Michelle Jones (ED). We are also in the process of recruiting a further Board member and will seek to engage one further trustee in 2020.

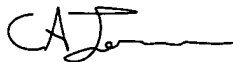
Indemnity

Article 6.4 of the Charity's Memorandum and Articles of Association requires the Charity to indemnify any Director (Trustee) or Auditor of the Charity against any liability incurred in that capacity to the extent permitted under sections 232 to 234 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the small company's regime under the Companies Act 2006.

The Trustees' report was approved by the Board of Trustees and signed on its behalf by:



.....
Mr C A Jones

Trustee
Dated: 29 / 07 / 2020

INSTITUTE OF BRITISH SIGN LANGUAGE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2019

The trustees, who are also the directors of Institute of British Sign Language for the purpose of company law, are responsible for preparing the Trustees' Report 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charity will continue in operation.

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

INSTITUTE OF BRITISH SIGN LANGUAGE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF INSTITUTE OF BRITISH SIGN LANGUAGE

I report to the trustees on my examination of the financial statements of Institute of British Sign Language (the charity) for the year ended 31 July 2019.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Simon Worswick

Simon Worswick BA FCA
John Goulding & Co.
Gilbert Wakefield House
65-67 Bewsey Street
Warrington
WA2 7JQ

Dated: *29 July 2020*

INSTITUTE OF BRITISH SIGN LANGUAGE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2019

	Notes	Unrestricted funds 2019 £	Total 2018 £
Income from:			
Charitable activities	3	253,770	281,876
		<hr/>	<hr/>
Expenditure on:			
Charitable activities	4	232,260	211,681
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		21,510	70,195
Fund balances at 1 August 2018		117,967	47,772
		<hr/>	<hr/>
Fund balances at 31 July 2019		139,477	117,967
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

INSTITUTE OF BRITISH SIGN LANGUAGE

BALANCE SHEET

AS AT 31 JULY 2019

	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	8		3,740		4,180
Current assets					
Debtors	9	33,943		15,670	
Cash at bank and in hand		105,642		106,218	
		<u>139,585</u>		<u>121,888</u>	
Creditors: amounts falling due within one year	10	<u>(3,848)</u>		<u>(8,101)</u>	
Net current assets			135,737		113,787
Total assets less current liabilities			<u>139,477</u>		<u>117,967</u>
Income funds					
Unrestricted funds			139,477		117,967
			<u>139,477</u>		<u>117,967</u>

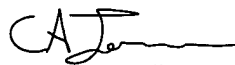
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2019.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 29 July 2020



Mr C A Jones
Trustee

Company Registration No. 06201561

INSTITUTE OF BRITISH SIGN LANGUAGE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2019

1 Accounting policies

Charity information

Institute of British Sign Language is a private company limited by guarantee incorporated in England and Wales. The registered office is Office 8, The Strawberry Fields Digital Hub, Euxton, Chorley, PR7 1PS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

INSTITUTE OF BRITISH SIGN LANGUAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2019

1 Accounting policies

(Continued)

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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% on cost
Computers	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

INSTITUTE OF BRITISH SIGN LANGUAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2019

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

INSTITUTE OF BRITISH SIGN LANGUAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2019

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	Charitable Income 2019 £	Charitable Income 2018 £
Educational services	253,770	277,888
Grants	-	3,988
	<u>253,770</u>	<u>281,876</u>
Analysis by fund		
Unrestricted funds	253,770	277,888
Restricted funds	-	3,988
	<u>253,770</u>	<u>281,876</u>
For the year ended 31 July 2018		
Unrestricted funds	277,888	
Restricted funds	3,988	
	<u>281,876</u>	

INSTITUTE OF BRITISH SIGN LANGUAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2019

4 Charitable activities

	Charitable Expenditure 2019 £	Charitable Expenditure 2018 £
Staff costs	104,922	102,417
Examiners costs	19,460	17,310
Resource development	1,538	5,350
Subscriptions	1,637	3,066
Volunteer expenses	-	226
Staff training	297	2,456
Course materials	6,783	-
Consultancy	11,058	7,674
	<u>145,695</u>	<u>138,499</u>
Share of support costs (see note 5)	73,485	62,533
Share of governance costs (see note 5)	13,080	10,649
	<u>232,260</u>	<u>211,681</u>
Analysis by fund		
Unrestricted funds	232,260	207,693
Restricted funds	-	3,988
	<u>232,260</u>	<u>211,681</u>
For the year ended 31 July 2018		
Unrestricted funds	207,693	
Restricted funds	3,988	
	<u>211,681</u>	

INSTITUTE OF BRITISH SIGN LANGUAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2019

5 Support costs

	Support costs	Governance costs	2019	2018
	£	£	£	£
Depreciation	6,045	-	6,045	3,048
Rent and utilities	28,699	-	28,699	39,436
Staff travel	14,179	-	14,179	11,361
Insurance	3,417	-	3,417	618
Computer expenses	12,038	-	12,038	2,199
Office costs	5,906	-	5,906	5,871
Repairs	226	-	226	-
Natwest credit card	2,975	-	2,975	-
Trustees' expenses	-	837	837	736
Accountancy fees	-	4,353	4,353	900
Legal and professional fees	-	7,890	7,890	9,013
	<u>73,485</u>	<u>13,080</u>	<u>86,565</u>	<u>73,182</u>
Analysed between				
Charitable activities	<u>73,485</u>	<u>13,080</u>	<u>86,565</u>	<u>73,182</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but 2 of them were reimbursed a total of £837 expenses (2018- 5 were reimbursed £736).

INSTITUTE OF BRITISH SIGN LANGUAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2019

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
	5	5

Employment costs

	2019 £	2018 £
Wages and salaries	97,036	96,837
Social security costs	6,025	4,481
Other pension costs	1,861	1,099
	<u>104,922</u>	<u>102,417</u>

The charity considers its key management personnel to comprise its trustees and executive director. The total employment benefits, including employer pension contributions and employers National Insurance, of the key management personnel were £42,723 (2018: £41,678), which is included within the employment costs figures above.

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

8 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 August 2018	9,636	1,919	11,555
Additions	-	5,605	5,605
At 31 July 2019	<u>9,636</u>	<u>7,524</u>	<u>17,160</u>
Depreciation and impairment			
At 1 August 2018	6,097	1,278	7,375
Depreciation charged in the year	3,539	2,506	6,045
At 31 July 2019	<u>9,636</u>	<u>3,784</u>	<u>13,420</u>
Carrying amount			
At 31 July 2019	<u>-</u>	<u>3,740</u>	<u>3,740</u>
At 31 July 2018	<u>3,539</u>	<u>641</u>	<u>4,180</u>

INSTITUTE OF BRITISH SIGN LANGUAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2019

9 Debtors

	2019	2018
	£	£
Amounts falling due within one year:		
Trade debtors	18,443	10,070
Prepayments and accrued income	15,500	5,600
	<u>33,943</u>	<u>15,670</u>

10 Creditors: amounts falling due within one year

	Notes	2019	2018
		£	£
Other taxation and social security		1,848	481
Deferred income	11	-	3,683
Trade creditors		44	44
Other creditors		-	232
Accruals and deferred income		1,956	3,661
		<u>3,848</u>	<u>8,101</u>

11 Deferred income

	2019	2018
	£	£
Other deferred income	-	3,683
	<u>-</u>	<u>3,683</u>

12 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties, either individually or by way of the trustees' business:

D Duller - Expenditure of £5,227 for examiners costs