

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 2021**

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# INSTITUTE OF BRITISH SIGN LANGUAGE

## LEGAL AND ADMINISTRATIVE INFORMATION

### Trustees

J Taylor  
A L Dyab

(Appointed 1 September  
2021)

P R Scott

(Appointed 1 October  
2021)

P E Ntulla

(Appointed 29 October  
2021)

### Charity number

1163674

### Company number

06201561

### Registered office

Office 8  
The Strawberry Fields Digital Hub  
Euxton  
Chorley  
PR7 1PS

### Independent examiner

John Goulding & Co  
4 Southport Road  
Chorley  
Lancashire  
PR7 1LD

# **INSTITUTE OF BRITISH SIGN LANGUAGE**

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# **INSTITUTE OF BRITISH SIGN LANGUAGE**

## **STATEMENT FROM THE CHAIR OF TRUSTEES**

**FOR THE YEAR ENDED 31 JULY 2021**

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### **Achievement and performances**

#### **Ofqual/QiW/CCEA**

iBSL complies with the conditions of recognition from Ofqual/QiW/CCEA. Compliance is reviewed on an annual basis. Our Statement of Compliance was submitted in January 2022 and accepted by each individual regulators of the information received.

#### **COVID Impact**

As a result of the COVID-19 pandemic, our offices were closed in parallel to all centres from March 2020 onwards. We were committed to enhancing our innovation objectives to allow iBSL to continue to be operational. The support centres have adapted to a new style of online teaching and assessment marking with the introduction of new software applications.

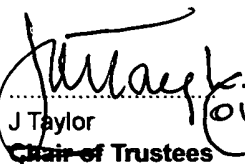
Technical/Online adaptations supplemented our development for online teaching, remote assessments, and support.

#### **Support and Guidance for Centre's**

Since March 2020, it has been an extremely challenging two years for both iBSL as an organisation and for the Centres, some which are not technically influenced. We are proud to have been able to provide assistance, guidance and support our stakeholders to the best of our professional ability in order to maintain their business and support for learners.

#### **Strategy/Training**

The Trustees have planned a strategy day to focus on a 3 year objective for iBSL to implement from 2022 onwards.

  
J Taylor  
Chair of Trustees

(on behalf of the chair)

Date: 27 April 2022.

# **INSTITUTE OF BRITISH SIGN LANGUAGE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 JULY 2021**

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The trustees of the Institute of British Sign Language (IBSL) present their annual report and audited financial statements for the year ended 31 July 2021.

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 2019)

#### **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 2021**

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### **Achievements and performance**

iBSL has faced many challenges in the midst of the pandemic towards the end of the financial year. Like many other businesses and organisations throughout the UK, iBSL has had to adapt from face-to-face classroom based teaching to going digital, through online teaching via the most popular video conferencing platform; Zoom. The introduction of online assessments has been carried out successfully and rolled out to centres. iBSL liaised with Centres to support modifications to ensure learners accessed and achieved their assessments via video conferencing, ensuring that evidence complied with regulatory qualification awarding bodies. There was a swift transition from normal teaching to online teaching which had a detrimental effect on Centres that did not have the technical ability and understanding. This impacted on their ability to proceed with the course. Not only was iBSL severely hit by the coronavirus outbreak, those in the direct line were also hit. The impact of economic changes to the organisation resulted in iBSL making difficult executive decisions. There has been a restructuring of internal staff in order to control costs in line with the reduction in income.

The Trustees continued to meet on a regular basis, to review internal structures. This included; Policies, Terms of Reference, Recruiting new Trustees, reviewing building lease and IT/Portal Contracts.

The charity's objective for 2021-2022 is to continue to build on its strength as a leading deaf-led awarding body, with current provisions, continuing the developments with learners, assessments and additional courses for all stakeholders involved.

### **Financial review**

The financial statements show our charitable accounts including incoming resources and applied charitable expenditure for the year ended 31 July 2021. The accounts show the full term from 1 August 2020 to 31 July 2021, 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.

Income from charitable activities in the year ended 31 July 2021 was £150,183 (2020: £143,834). Funds applied on charitable expenditure amounted to £202,015 (2020: £237,087) resulting in a deficit of £51,832. The balance of unrestricted funds at 31 July 2021 was in deficit by £5,608 (2020: credit £46,244). The trustees have implemented cost saving measures and are confident that the increased income streams in the year to 31 July 2022 will result in a surplus which will replenish the charity's reserves.

Financial plans have been submitted to the regulatory bodies and the trustees have secured their continuing support.

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. The trustees are working to build up the reserves to this level as soon as possible.

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 2021**

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### **Plans for future periods**

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**

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:

C A Jones	(Resigned 15 December 2021)
J Taylor	
A L Dyab	(Appointed 1 September 2021)
P R Scott	(Appointed 1 October 2021)
P E Ntulila	(Appointed 29 October 2021)

### **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.

During the year the Trustees were pleased to welcome Agnes Dyab and Paul Scott to the board.

# **INSTITUTE OF BRITISH SIGN LANGUAGE**

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

**FOR THE YEAR ENDED 31 JULY 2021**

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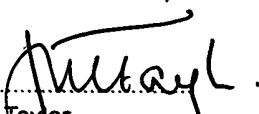
### **Indemnity**

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:



J Taylor  
Trustee

Date: 27 April 2022



# INSTITUTE OF BRITISH SIGN LANGUAGE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF INSTITUTE OF BRITISH SIGN LANGUAGE

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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 2021.

#### **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**

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  
4 Southport Road  
Chorley  
Lancashire  
PR7 1LD

Dated: *28 April 2022*

**INSTITUTE OF BRITISH SIGN LANGUAGE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 JULY 2021**

		<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
		<b>2021</b>	<b>2020</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b><u>Income from:</u></b>			
Charitable activities	<b>2</b>	150,183	143,834
<b><u>Expenditure on:</u></b>			
Charitable activities	<b>3</b>	202,015	237,087
<b>Net expenditure for the year/ Net movement in funds</b>		(51,832)	(93,253)
Fund balances at 1 August 2020		46,224	139,477
<b>Fund balances at 31 July 2021</b>		<u>(5,608)</u>	<u>46,224</u>

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 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	7		919		2,317
<b>Current assets</b>					
Debtors	8	1,492		23,953	
Cash at bank and in hand		58,774		32,876	
		<u>60,266</u>		<u>56,829</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(26,793)</u>		<u>(12,922)</u>	
Net current assets			33,473		43,907
<b>Total assets less current liabilities</b>			34,392		46,224
<b>Creditors: amounts falling due after more than one year</b>	11		(40,000)		-
<b>Net (liabilities)/assets</b>			<u>(5,608)</u>		<u>46,224</u>
<b>Income funds</b>					
Unrestricted funds			(5,608)		46,224
			<u>(5,608)</u>		<u>46,224</u>

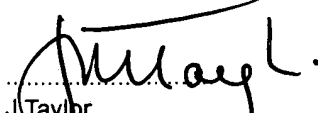
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 27 April 2022

  
J Taylor  
Trustee

Company Registration No. 06201561

# INSTITUTE OF BRITISH SIGN LANGUAGE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

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### 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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). 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 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.

# INSTITUTE OF BRITISH SIGN LANGUAGE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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 the statement of financial activities.

#### 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.

# INSTITUTE OF BRITISH SIGN LANGUAGE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

### 1 Accounting policies

(Continued)

#### 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.

### 2 Charitable activities

	Charitable Income 2021 £	Charitable Income 2020 £
Educational services	123,507	138,475
JRS Scheme grant received	26,676	5,359
	<u>150,183</u>	<u>143,834</u>

# INSTITUTE OF BRITISH SIGN LANGUAGE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

### 3 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Staff costs	93,740	128,569
Examiners costs	13,635	4,677
Subscriptions	4,654	2,424
Volunteer expenses	-	520
Staff training	281	1,925
Course materials	182	253
Consultancy	720	9,031
Presenters and actors fees	195	5,747
Learner transfer costs	-	930
	<u>113,407</u>	<u>154,076</u>
Share of support costs (see note 4)	75,215	72,577
Share of governance costs (see note 4)	13,393	10,434
	<u>202,015</u>	<u>237,087</u>

### 4 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Depreciation	2,420	-	2,420	2,090	-	2,090
Rent and utilities	31,398	-	31,398	20,529	-	20,529
Staff travel	93	-	93	2,651	-	2,651
Marketing	22,854	-	22,854	14,536	-	14,536
Insurance	2,179	-	2,179	2,758	-	2,758
Computer expenses	2,697	-	2,697	14,623	-	14,623
Office costs	5,720	-	5,720	9,959	-	9,959
Bad debts	7,854	-	7,854	-	-	-
Natwest credit card	-	-	-	5,431	-	5,431
Accountancy fees	-	8,860	8,860	-	1,801	1,801
Legal and professional fees	-	4,533	4,533	-	8,633	8,633
	<u>75,215</u>	<u>13,393</u>	<u>88,608</u>	<u>72,577</u>	<u>10,434</u>	<u>83,011</u>
Analysed between Charitable activities	<u>75,215</u>	<u>13,393</u>	<u>88,608</u>	<u>72,577</u>	<u>10,434</u>	<u>83,011</u>

**INSTITUTE OF BRITISH SIGN LANGUAGE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 JULY 2021**

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**5 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or expenses during the year ended 31 July 2021 (2020: £nil).

**6 Employees**

The average monthly number of employees during the year was:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
	4	5
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	88,367	116,481
Social security costs	3,424	9,417
Other pension costs	1,949	2,671
	<u>93,740</u>	<u>128,569</u>
	<u>          </u>	<u>          </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 £38,953 (2020: £43,351), which is included within the employment costs figures above.

There were no employees whose annual remuneration was more than £60,000.



**INSTITUTE OF BRITISH SIGN LANGUAGE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 JULY 2021**

**7 Tangible fixed assets**

	Fixtures and fittings	Computers	Total
	£	£	£
<b>Cost</b>			
At 1 August 2020	9,636	8,191	17,827
Additions	173	849	1,022
At 31 July 2021	9,809	9,040	18,849
<b>Depreciation and impairment</b>			
At 1 August 2020	9,636	5,874	15,510
Depreciation charged in the year	43	2,377	2,420
At 31 July 2021	9,679	8,251	17,930
<b>Carrying amount</b>			
At 31 July 2021	130	789	919
At 31 July 2020	-	2,317	2,317

**8 Debtors**

	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	1,492	18,353
Prepayments and accrued income	-	5,600
	1,492	23,953

**9 Loans and overdrafts**

	2021	2020
	£	£
Bank loans	40,000	-
Payable after one year	40,000	-

The charity has obtained a bank loan under the bounce-back loan scheme.

**INSTITUTE OF BRITISH SIGN LANGUAGE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 JULY 2021**

**10 Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	17,871	9,547
Trade creditors	7,061	-
Accruals and deferred income	1,861	3,375
	<u>26,793</u>	<u>12,922</u>

**11 Creditors: amounts falling due after more than one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
	<b>Notes</b>	
Bank loans	9	-
	<u>40,000</u>	<u>-</u>

The charity has obtained a bank loan under the bounce-back loan scheme.

**12 Related party transactions**

There were no disclosable related party transactions during the year.