

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 2020

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 4 Southport Road Chorley Lancashire PR7 1LD	

INSTITUTE OF BRITISH SIGN LANGUAGE

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Statement of cash flows	8
Notes to the financial statements	9 - 16

INSTITUTE OF BRITISH SIGN LANGUAGE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2020

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 2020.

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 2020

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 new online assessments were carried out successfully and rolled out to centres in the middle of approaching learners' exams. 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 the most difficult executive decisions since its formation in 2004. Two of the organisation's staff were furloughed, internal staff restructured to accommodate those who were absent by the scheme all the while ensuring that centres fully understood and received daily correspondence as per their registration.

The Trustees continued to meet on a regular basis, to review internal structures left by the previous Board that had suddenly departed. This included; Policies, Terms of Reference, Recruiting new Trustees, reviewing building lease and IT/Portal Contracts.

The forecast outlook for 2020-2021 is looking strategically positive and economically viable for iBSL 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 2020. The accounts show the full term from 1 August 2019 to 31 July 2020, 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 2020 was £143,834 (2019: £253,770). Funds applied on charitable expenditure amounted to £237,087 (2019: £232,260) resulting in a deficit of £93,253. The balance of unrestricted funds at 31 July 2020 was £46,224 (2019: £139,477).

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 2020

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

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:

D Duller	(Resigned 7 February 2020)
R J Pearce	(Resigned 22 October 2019)
Mr C A Jones	(Appointed 22 October 2019)
Mrs J Taylor	(Appointed 10 February 2020)

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.

IBSL's structure changed during the year. The 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 2021.

INSTITUTE OF BRITISH SIGN LANGUAGE

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

FOR THE YEAR ENDED 31 JULY 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: *26 May 2021*
.....

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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 2020.

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).

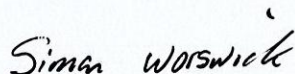
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 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 BA FCA

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

Dated: 26 May 2021

INSTITUTE OF BRITISH SIGN LANGUAGE

STATEMENT OF FINANCIAL ACTIVITIES

INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2020

	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<u>Income from:</u>			
Charitable activities	3	143,834	253,770
<u>Expenditure on:</u>			
Charitable activities	4	237,087	232,260
Net (expenditure)/income for the year/ Net movement in funds		(93,253)	21,510
Fund balances at 1 August 2019		139,477	117,967
Fund balances at 31 July 2020		<u>46,224</u>	<u>139,477</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.

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BALANCE SHEET

AS AT 31 JULY 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	8		2,317		3,740
Current assets					
Debtors	9	23,953		33,943	
Cash at bank and in hand		32,876		105,642	
		<u>56,829</u>		<u>139,585</u>	
Creditors: amounts falling due within one year	10	<u>(12,922)</u>		<u>(3,848)</u>	
Net current assets			43,907		135,737
Total assets less current liabilities			<u>46,224</u>		<u>139,477</u>
Income funds					
Unrestricted funds			46,224		139,477
			<u>46,224</u>		<u>139,477</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 2020.

The directors 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 26 May 2021



Mr C A Jones
Trustee

Company Registration No. 06201561

INSTITUTE OF BRITISH SIGN LANGUAGE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JULY 2020

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	12		(72,099)		5,029
Investing activities					
Purchase of tangible fixed assets		(667)		(5,605)	
Net cash used in investing activities			(667)		(5,605)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(72,766)		(576)
Cash and cash equivalents at beginning of year			105,642		106,218
Cash and cash equivalents at end of year			32,876		105,642

INSTITUTE OF BRITISH SIGN LANGUAGE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2020

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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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 2020

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 2020

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 2020

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 2020 £	Charitable Income 2019 £
Educational services	138,475	253,770
JRS Scheme grant received	5,359	-
	<u>143,834</u>	<u>253,770</u>

INSTITUTE OF BRITISH SIGN LANGUAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2020

4 Charitable activities

	Charitable Expenditure 2020 £	Charitable Expenditure 2019 £
Staff costs	128,569	104,922
Examiners costs	4,677	19,460
Resource development	-	1,538
Subscriptions	2,424	1,637
Volunteer expenses	520	-
Staff training	1,925	297
Course materials	253	6,783
Consultancy	9,031	11,058
Presenters and actors fees	5,747	-
Learner transfer costs	930	-
	<u>154,076</u>	<u>145,695</u>
Share of support costs (see note 5)	72,577	73,485
Share of governance costs (see note 5)	10,434	13,080
	<u><u>237,087</u></u>	<u><u>232,260</u></u>

INSTITUTE OF BRITISH SIGN LANGUAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2020

5 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Depreciation	2,090	-	2,090	6,045	-	6,045
Rent and utilities	20,529	-	20,529	28,699	-	28,699
Staff travel	2,651	-	2,651	14,179	-	14,179
Marketing	14,536	-	14,536	-	-	-
Insurance	2,758	-	2,758	3,417	-	3,417
Computer expenses	14,623	-	14,623	12,038	-	12,038
Office costs	9,959	-	9,959	5,906	-	5,906
Repairs	-	-	-	226	-	226
Natwest credit card	5,431	-	5,431	2,975	-	2,975
Trustees' expenses	-	-	-	-	837	837
Accountancy fees	-	1,801	1,801	-	4,353	4,353
Legal and professional fees	-	8,633	8,633	-	7,890	7,890
	<u>72,577</u>	<u>10,434</u>	<u>83,011</u>	<u>73,485</u>	<u>13,080</u>	<u>86,565</u>
Analysed between						
Charitable activities	<u>72,577</u>	<u>10,434</u>	<u>83,011</u>	<u>73,485</u>	<u>13,080</u>	<u>86,565</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or expenses during the year, (2019- 2 were reimbursed expenses of £836).

7 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	<u>5</u>	<u>5</u>
Employment costs	2020 £	2019 £
Wages and salaries	116,481	97,036
Social security costs	9,417	6,025
Other pension costs	2,671	1,861
	<u>128,569</u>	<u>104,922</u>

INSTITUTE OF BRITISH SIGN LANGUAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2020

7 Employees

(Continued)

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 £43,351 (2019: £42,723), which is included within the employment costs figures above.

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

8 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 August 2019	9,636	7,524	17,160
Additions	-	667	667
	<u>9,636</u>	<u>8,191</u>	<u>17,827</u>
At 31 July 2020	9,636	8,191	17,827
Depreciation and impairment			
At 1 August 2019	9,636	3,784	13,420
Depreciation charged in the year	-	2,090	2,090
	<u>9,636</u>	<u>5,874</u>	<u>15,510</u>
At 31 July 2020	9,636	5,874	15,510
Carrying amount			
At 31 July 2020	-	2,317	2,317
	<u>-</u>	<u>2,317</u>	<u>2,317</u>
At 31 July 2019	-	3,740	3,740
	<u>-</u>	<u>3,740</u>	<u>3,740</u>

9 Debtors

	2020	2019
	£	£
Amounts falling due within one year:		
Trade debtors	18,353	18,443
Prepayments and accrued income	5,600	15,500
	<u>23,953</u>	<u>33,943</u>

10 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other taxation and social security	9,547	1,848
Trade creditors	-	44
Accruals and deferred income	3,375	1,956
	<u>12,922</u>	<u>3,848</u>

INSTITUTE OF BRITISH SIGN LANGUAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2020

11 Related party transactions

There were no disclosable related party transactions during the year.

12 Cash generated from operations

	2020 £	2019 £
(Deficit)/surplus for the year	(93,253)	21,510
Adjustments for:		
Depreciation and impairment of tangible fixed assets	2,090	6,045
Movements in working capital:		
Decrease/(increase) in debtors	9,990	(18,273)
Increase/(decrease) in creditors	9,074	(570)
(Decrease) in deferred income	-	(3,683)
Cash (absorbed by)/generated from operations	(72,099)	5,029

13 Analysis of changes in net funds

The charity had no debt during the year.