



The Bridge Community Project

Trustees' Report and Financial Statements
For the year ended 31 August 2022

The Bridge Community Project

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The Bridge Community Project

Report of the Trustees for the year ended 31 August 2022

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 August 2022.

Registered address

Bridge Wellbeing Hub
20 Shairps Business Park
Houstoun Road
Livingston
EH54 5FD

Bankers

Virgin Money
Cairngorm House
Almondvale Boulevard
Livingston
EH54 6QL

Status of Charity and Governing Document

The Bridge Community Project is established by Constitution. The legal form of the Charity is a SCIO (Scottish Charitable Incorporated Organisation) and it is a registered Scottish Charity (No. SC045049).

Aims and affiliation

The Bridge Community Project seeks to improve the everyday wellbeing of the people of West Lothian. We achieve this through providing practical and relational support to families and individuals.

Our core values reflect who we are and what we seek to do:

- to be relational (ensuring our focus is always people not programmes or agendas)
- to be inclusive (treating everyone equally with respect and dignity)
- to aim for excellence (working to the highest possible standards in how we conduct relationships and how we use resources)
- to be accessible (striving to ensure that everyone can access our services in ways that work best for them)
- to work in partnership (working with others wherever possible)

Appointment of Trustees and office bearers

The operations of the charity are managed directly by the trustees. New trustees are appointed by the existing trustees and are recruited from those who have shown interest in and understanding of the values and goals of The Bridge Community Project. They serve on a voluntary basis. The following acted as trustees of the charity during the financial year:

Kenneth Brown	(Chair)
Ellie Abraham	(Secretary)
John Burgoyne	(Treasurer)
Alistair Shaw	
Kirsten Pringle	
Ronald Dick	

Senior Management

The charity has promoted staff internally to now have a senior management structure. This consists of:

Chief Executive Officer	Alan Davidson (Promoted 1 st August 2022)
Financial Wellbeing Manager	Lesley Balaj (Promoted 1 st August 2022)
Counselling Manager	Fiona Maclellan (Promoted 1 st August 2022)
Stepping Stones to Wellbeing Manager	Maria Lavery (Promoted 1 st August 2022)

Charitable Purposes

The Bridge Community Project has been birthed out of a desire to bring about real, positive and lasting change to West Lothian. It has long been accepted that when crisis moments arrive in life for people in the West Lothian area that many are forced to access help through services elsewhere or to seek it in the private (fee-paying sector). The Bridge seeks to bring these key services and the hope they provide closer to home. The Bridge Community Project seeks to improve the everyday wellbeing of the people of West Lothian. We do this by providing practical and relational support.

The Bridge Community Project

Report of the Trustees for the year ended 31 August 2022

Chair of Trustees, Ken Brown

Looking back on a year in the life of a charity which focuses on the everyday wellbeing of individuals and families will always provide a mix of fulfilment and frustration. This past year, when we have still been in the middle of the aftershocks of a health pandemic, is no different. Indeed, the subsequent cost of living crisis has only added to the many challenges many in our local communities have faced.

It is deeply gratifying to know that people who find themselves in very difficult times (whether that be financially, emotionally, or relationally) continue to be professionally and compassionately helped by our staff and volunteers. These teams deserve enormous credit for the way they have adapted to the many changes brought on by the challenges they face. Seeing people being able to move on in life as a result of support from The Bridge matters to us all. It is why The Bridge is here. However, seeing the ever growing number of requests for our finite services is a matter of great concern going forward.

We are also hugely grateful to the many funders and supporters who allow The Bridge to operate in the way that it does. That, we have been able to work collaboratively with other groups and organisations in West Lothian in seeking to meet our aims, is also important to us. Finally, my thanks to everyone who plays their part in the life of The Bridge. Your contribution makes a practical difference in the lives of so many.



Ken Brown
Chair of Trustees

Operational Impact Report, Alan Davidson CEO

This past year has been one of the busiest in the charity's history.

Coming through the COVID pandemic and then into a cost of living crisis has put significant pressure on our front line wellbeing services. Thanks to some additional funding we have been able to increase our staff and volunteer teams across our work to enable us to deliver more support. Importantly those who are accessing our services are seeing an improvement in their wellbeing.

This year has also seen us take the step of purchasing our Wellbeing Hub, giving us a permanent base at which to operate our current and future services. This was made possible thanks to the generous offer of an interest free loan. We are currently raising further finances to carry out a refurbishment that will enable us to increase the number of rooms available, a new kitchen facility and training suite.

During this year we have also started the process of developing our Social Enterprise activity with the launch of our first service, Counselling West Lothian.

Finally, I would like to put on record my thanks to all of our supporters, funders, staff and volunteers who contribute to the life of the Bridge.



Alan Davidson
CEO

Our Impact

IMPROVING EVERYDAY WELLBEING

236

PEOPLE SUPPORTED

3

WELLBEING SERVICES



the bridge
financial wellbeing service



“

It's removed the mounting pressure and worry. I felt trapped and imprisoned by debt whereas now I'm paying back my debtors and feel as if I can breathe again.

”

Our Financial Wellbeing team have been able to support **88** individuals in a person centred way to improve their financial Wellbeing. We worked predominately with those who live in **rural areas** and those who present with **mental health** conditions.

Our impact has ensured that clients:



are less stressed



keep on top of finances



have improved mental wellbeing



have budgets in place



are more connected to their community



have less debt

PRACTICAL SUPPORT

We also provide clients with vital practical support

✓ 1 to 1 cooking & recipe bags



- ✓ Budgeting packs
- ✓ Energy top ups
- ✓ Signposting
- ✓ volunteer opportunities
- ✓ Support with pip appointments
- ✓ Small community grants
- ✓ Support with warm home discounts



the bridge
counselling service

Our Counselling team have been able to support **61** individuals to improve their emotional wellbeing while offering **812** counselling sessions. Our service provides affordable mental health support in a safe environment.

The most common presenting issues are

TRAUMA ANXIETY DEPRESSION BEREAVEMENT SUICIDAL IDEATION

These are some of the stories of improved emotional wellbeing:

“

My story began with me being in a terrible place. I was suicidal and really believed everyone would be better off without me. Bridge for me was a final chance to give it one last attempt at wanting to be alive.

I told my councillor things I had carried around with me my whole life, that I hadn't told anyone. Although the first few weeks were hard, by session four I started to feel the weight I'd been carrying around was lifting and the pain inside of me was healing a little. I am a different person today and happy to be alive. I have self worth, which is a first for a very long time.

”

“

I reached the bridge broken and willing to try anything to try to help improve my mental health. I was sceptical about how much counselling would actually be able to help me. It took me about 6-8 weeks to settle in and feel I could really open up which is when I really started to feel the benefit. I now feel like a different person, I am able to cope with situations that used to easily overwhelm me and enjoy my life again.

”

“

I was aware that I had past trauma affecting my life. Bridge counselling helped me identify where some of my negative thinking and self hate was originating from. With the counsellor's support, I was able to address some past beliefs that had been incorrect and address them so that I can move forward. The process has helped me gain self confidence and begin to address my negative self talk.

”

“

I moved to Scotland in 2008 to marry an amazing Scotsman. He unfortunately passed away unexpectedly in 2020. I was left to raise our two children alone in this country. I felt very overwhelmed, lonely, isolated and depressed. Without any family here to support me, and having been suffering from anxiety and stress, I was pretty much struggling to find the motivation to keep me going. I am now at a much better place mentally and emotionally thanks to the help I received. I am forever grateful.

”

The Bridge Community Project

Report of the Trustees for the year ended 31 August 2022



Our Stepping Stones to Wellbeing team have been able to support **87** individuals to improve their financial and emotional wellbeing through offering **20** groups and courses across the past year.

“

I found the group to be very helpful with people who are experienced to help me understand my mental health

”



LOOKING AFTER YOUR MENTAL WELLBEING

5 groups completed



EMOTIONAL LIFEJACKET COURSE

2 groups completed



MONEY MANAGEMENT MASTERCLASS

2 courses completed



SHARING SKILLS FOR LIFE

3 groups completed



BEREAVEMENT SUPPORT COURSE, IN PARTNERSHIP WITH LIVINGSTON UNITED PARISH CHURCH AND COOP BEREAVEMENT CARE

8 courses completed

OTHER IMPACTS



purchased our **wellbeing hub**



launched our **1st** Social Enterprise



employee **15** people locally



supported **35** volunteers

The Bridge Community Project

Report of the Trustees for the year ended 31 August 2022

Funding

With thanks to the following funders who have supported our work over the past year:

National Lottery Community Fund, West Lothian Council, Scottish Government Investing In Communities, Impact Funders, Bank of Scotland Foundation, Robertson Trust, Hinchley Charitable Trust, Baillie Gifford, Almond Housing Association, Souter Charitable Trust, Communities Wellbeing Fund, Arnold Clark, Cop, Walter Scott, Corra Foundation, Nancy Massie Charitable Trust, Marian Gibson Trust, Maple Trust, Hugh Fraser Foundation, M & G plc Charitable foundation, West Lothian Food Network, Fauldhouse Community Development Trust, Comic Relief and Foundation Scotland, Livingston old parish church.

And also to our Bridge Builders, individuals who give to our work on a monthly basis, without which we would not be able to offer the services that we do.

Contribution of volunteers

A valuable contribution is made by volunteers who assist the Trustees in the delivery of activities. Volunteers are a key part of our operations who support across the work of the Bridge Community Project. Volunteer roles are varied and include money advisors, counsellors, IT support, Admin support and wellbeing practitioners. Without the ongoing support of volunteers the Bridge would not be in the position it is today.

Financial review

The accounts have been prepared on an accruals basis for the year ended 31 August 2022. They were previously prepared on a receipts and payments basis and the comparative figures have been restated to reflect the change to the accruals basis. This is due to income previously being under the £250,000 threshold for preparing accounts on a receipts and payments basis. However, as income is now above £250,000, the accounts can no longer be prepared on a receipts and payments and must be prepared on the accruals basis.

Principal sources of funding

Our main source of funding has been from grants. We have also seen an increase in individuals giving to our work through our Bridge Builder program and through renting rooms at our Wellbeing Hub.

Results for the year

The financial statements for the year are set out in pages 9 to 22. The Statement of Financial Activity on page 9 reflects a surplus of £21,746 (2021: surplus of £39,497 as restated).

Reserves

It is the policy of the charity to maintain unrestricted funds at a level which equates to approximately three months unrestricted expenditure that allows sufficient funds to enable the ongoing work of the charity to be maintained. The General Fund on page 18 at 31 August 2022 amounted to £37,921 (2021: £47,543 as restated), which is currently below the required level. The Trustees are working on ways to increase reserve levels.

Funds in deficit will be covered by future grant income that has not yet been received.

Total reserves, including restricted funds, amounted to £161,563 (2021: £139,817 as restated).

Remuneration

The charity sets remuneration for key management personnel by reference to external benchmarking.

Plans for the future

With the current cost of living crisis making a significant impact on people across our communities, our focus over the coming year is to increase the capacity of our services and to undertake a refurbishment of our Wellbeing Hub to ensure we can meet this increased demand. We are also planning to develop new training opportunities and increase our income through social enterprise activity.

The Bridge Community Project

Report of the Trustees for the year ended 31 August 2022

On behalf of the Trustees

A handwritten signature in blue ink, appearing to read 'Ken Brown', with a long horizontal flourish extending to the right.

Ken Brown
Trustee

Dated: 3rd March 2023

The Bridge Community Project

Report of the Independent Examiner to the Trustees for the year ended 31 August 2022

I report on the accounts of the charity for the year ended 31 August 2022 which are set out on pages 9 to 22.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jonathan N Innes FCCA
Managing Director

Innes & Partners Limited
Chartered Certified Accountants

Innes House
18 Shairps Business Park
Houstoun Road
Livingston
EH54 5FD

Date: 14/3/2023

The Bridge Community Project

Statement of Financial Activities for the year ended 31 August 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Restated Total Funds 2021 £
Income							
Donations and Legacies	4	14,085	225,281	239,366	12,187	178,697	190,884
Charitable Activities	5	6,281	892	7,173	5,076	-	5,076
Total Income		20,366	226,173	246,539	17,263	178,697	195,960
Expenditure							
Charitable Activities	6	18,267	206,526	224,793	1,984	154,479	156,463
Total Expenditure		18,267	206,526	224,793	1,984	154,479	156,463
Net income/(expenditure)		2,099	19,647	21,746	15,279	24,218	39,497
Transfers between funds	12	25,329	(25,329)	-	-	-	-
Net Movement in Funds		27,428	(5,682)	21,746	15,279	24,218	39,497
Reconciliation of Funds							
Total Funds Brought Forward		32,543	107,274	139,817	17,264	83,056	100,320
Total Funds Carried Forward	12	59,971	101,592	161,563	32,543	107,274	139,817
Represented by:							
Restricted Income Funds		-	101,592	101,592	-	107,274	107,274
Unrestricted Funds		59,971	-	59,971	32,543	-	32,543
Total Charity Funds	12	59,971	101,592	161,563	32,543	107,274	139,817

The notes on pages 11 to 22 form part of these accounts.

The Bridge Community Project
Balance Sheet as at 31 August 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Restated Total Funds 2021 £
Fixed Assets					
Tangible assets	8	191,100	-	191,100	-
Total Fixed Assets		191,100	-	191,100	-
Current Assets					
Debtors	9	489	1,231	1,720	334
Cash at Bank and in Hand		38,363	100,457	138,820	156,338
Total Current Assets		38,852	101,688	140,540	156,672
Liabilities					
Creditors falling due within one year	9	9,931	96	10,027	16,855
Net Current Assets/(Liabilities)		28,921	101,592	130,513	139,817
Total Assets less Current Liabilities		220,021	101,592	321,613	139,817
Creditors falling due after more than one year	10	160,050	-	160,050	-
Net Assets	11	59,971	101,592	161,563	139,817
The Funds of the Charity					
Restricted Income Funds			101,592	101,592	107,274
Unrestricted Funds		59,971	-	59,971	32,543
Total Charity Funds	12	59,971	101,592	161,563	139,817

The notes on pages 11 to 22 form part of these accounts.

The accounts were approved by the trustees on 3rd March 2023 and signed on their behalf by:



Ken Brown
Trustee

The Bridge Community Project

Notes to the Financial Statements for the year ended 31 August 2022

1. Accounting policies

Basis of preparation and assessment of going concern

The Bridge Community Project is a registered charity in Scotland. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are included in the trustees' report on pages 1 – 7.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 as published on 2 February 2016 and does not prepare a Statement of Cash Flows.

Fund accounting

Unrestricted funds are available for use at the discretion of Trustees in furtherance of the general objectives of the Charity.

Designated funds are unrestricted funds earmarked by Trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure by the terms on which Trustees solicited donations or by restrictions imposed by the donor.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The Bridge Community Project

Notes to the Financial Statements for the year ended 31 August 2022

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and
- Other expenditure represents those items not falling into the categories above.

Donated services and facilities

Donated professional services and donated facilities are recognized as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of the economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Tangible fixed assets

Fixed assets are capitalised at cost where the value is greater than £500 less accumulated depreciation and accumulated impairment losses. For property assets, an impairment review is performed each year. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the costs, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold Property	2% per annum straight line
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Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Pensions

Employees of the charity are entitled to join a defined contribution pension scheme. The charity's contribution is restricted to the contributions disclosed in note 6. The costs of the defined contribution scheme are included within charitable expenditure.

The Bridge Community Project

Notes to the Financial Statements *for the year ended 31 August 2022*

2. Judgements in applying policies and key sources of estimation uncertainty

In preparing the financial statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

The Trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied in determining the depreciation rates which have been deemed to be appropriate for the class of asset.

3. Related Party Transactions and Trustees' Expenses and Remuneration

There were no transactions with the Trustees, and no remuneration nor expenses were paid to the Trustees, during the year ending 31 August 2022 (2021: nil).

There were no transactions with the related parties during the year ending 31 August 2022 (2021: nil).

Key management personnel are considered to be the Trustees and the senior management team, as noted on page 1. Key management personnel received remuneration of £68,645 during the period (2021: £50,104) which includes pension contributions of £1,162 (2021: £914). This increase is due to increased hours across the part time team.

The Bridge Community Project

Notes to the Financial Statements for the year ended 31 August 2022

4. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Restated Total Funds 2021 £
Non gift aid donations	3,166	-	3,166	3,442	-	3,442
Gift Aid Giving	1,701	-	1,701	2,280	-	2,280
Counselling donations	3,992	-	3,992	5,078	-	5,078
Gift Aid Tax Reclaimed	1,893	-	1,893	1,387	-	1,387
Grant income	3,333	225,281	228,614	-	178,697	178,697
	14,085	225,281	239,366	12,187	178,697	190,884

Included in grants is government grant income received from the Scottish Government totalling £26,805.

Included in grants is government grant income received from West Lothian Council, modernisation fund totalling £7,360.

Included in grants is government grant income received from West Lothian Council, Third Sector Community Support fund totalling £7,360.

Included in grants is government grant income received from the Scottish Government for long term unemployment totalling £2,833.

5. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Restated Total Funds 2021 £
Fundraising	758	-	758	2,399	-	2,399
Enterprise income	5,142	-	5,142	2,043	-	2,043
Other income	381	892	1,273	634	-	634
	6,281	892	7,173	5,076	-	5,076

The Bridge Community Project

Notes to the Financial Statements for the year ended 31 August 2022

6. Analysis of Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Restated Total Funds 2021 £
Charitable Expenditure						
Gross salaries - (Note 7)	6,932	147,102	154,034	47	97,434	97,481
Counselling supervision costs	104	1,021	1,125	-	1,720	1,720
Office rent	-	2,800	2,800	100	7,790	7,890
Electricity	1,807	2,517	4,324	-	-	-
Maintenance and repairs	987	3,748	4,735	-	-	-
Stationery and office sundries	1,497	2,997	4,494	514	2,962	3,476
Office telephone and internet	79	1,546	1,625	1	2,102	2,103
Postage	12	2	14	-	-	-
Mobile phone	-	72	72	-	54	54
Insurance	-	550	550	-	723	723
IT and office equipment	352	4,123	4,475	-	8,170	8,170
Marketing	120	2,766	2,886	25	3,160	3,185
Website	225	174	399	-	1,889	1,889
Publicity costs	-	812	812	-	840	840
Training costs	-	1,411	1,411	-	1,140	1,140
SSTW Course materials	-	1,905	1,905	-	-	-
Contractor costs	494	13,581	14,075	190	22,383	22,573
Membership costs	532	1,723	2,255	63	1,109	1,172
Event expenses	-	626	626	-	-	-
Room hire	20	250	270	-	-	-
Affiliations	-	1,150	1,150	465	671	1,136
Volunteer expenses	-	744	744	19	282	301
Staff expenses	372	5,740	6,112	96	1,259	1,355
Professional services	54	9,166	9,220	464	350	814
Independent examination fee	780	-	780	-	441	441
Depreciation charge	3,900	-	3,900	-	-	-
	18,267	206,526	224,793	1,984	154,479	156,463
Total	18,267	206,526	224,793	1,984	154,479	156,463

Support costs have not been separately identified as the trustees consider that there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

The Bridge Community Project

Notes to the Financial Statements for the year ended 31 August 2022

7. Analysis of Staff Costs

	Total 2022 £	Total 2021 £
Salaries and wages	149,083	96,208
Employers NIC	2,908	-
Pension costs	2,043	1,273
	154,034	97,481

	Total 2022 Number	Total 2021 Number
Services	11	6
Chief Executive Officer	1	1
	12	7

No employee had employee benefits in excess of £60,000 (2021: nil).

8. Tangible Fixed Assets

	Freehold Property £	Total £
Cost / Valuation		
As at 1 September 2021	-	-
Additions	195,000	195,000
As at 31 August 2022	195,000	195,000

Depreciation

As at 1 September 2021	-	-
Charge for the year	3,900	3,900
As at 31 August 2022	3,900	3,900

Net Book Value

As at 31 August 2021	-	-
As at 31 August 2022	191,100	191,100

The property at 20 Shafrps Business Park is subject to a standard security in favour of The Hinchley Charitable Trust in relation to the borrowings from them.

Tangible Fixed Assets

	Freehold Property £	Total £
Cost / Valuation		
As at 1 September 2020	-	-
As at 31 August 2021	-	-

Depreciation

As at 1 September 2020	-	-
Charge for the year	-	-
As at 31 August 2021	-	-

Net Book Value

As at 31 August 2020	-	-
As at 31 August 2021	-	-

The Bridge Community Project

Notes to the Financial Statements for the year ended 31 August 2022

9. Analysis of Debtors

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Restated Total Funds 2021 £
Taxation and social security	311	-	311	-	-	-
Trade debtors	(80)	-	(80)	-	-	-
Prepayments and accrued income	-	1,231	1,231	-	-	-
Other debtors	258	-	258	334	-	334
	489	1,231	1,720	334	-	334

10. Analysis of current liabilities and long term creditors

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Restated Total Funds 2021 £
Due within 1 year						
Trade creditors	120	-	120	-	-	-
Accruals and deferred income	811	96	907	462	-	462
Taxation and Social Security	-	-	-	1,393	-	1,393
Loans	9,000	-	9,000	15,000	-	15,000
	9,931	96	10,027	16,855	-	16,855

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Restated Total Funds 2021 £
Creditors due after 1 year						
Loans	160,050	-	160,050	-	-	-
	160,050	-	160,050	-	-	-

11. Analysis of Net Assets Among Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Restated Total Funds 2021 £
Fixed Assets	191,100	-	191,100	-	-	-
Current Assets	38,852	101,688	140,540	156,672	-	156,672
Current Liabilities	(9,931)	(96)	(10,027)	(16,855)	-	(16,855)
Long Term Liabilities	(160,050)	-	(160,050)	-	-	-
	59,971	101,592	161,563	139,817	-	139,817

The Bridge Community Project

Notes to the Financial Statements for the year ended 31 August 2022

12. Movement in Funds

	As at 01.09.2021 £	Incoming Resources £	Outgoing Resources £	Transfers Gains/Losses £	As at 31.08.2022 £
Restricted Funds					
Adapt & Thrive fund	33,073	-	(21,073)	(12,000)	-
Albert Hunt Trust Fund	2,000	-	(2,000)	-	-
Arnold Clark fund	1,000	1,000	(1,000)	-	1,000
Baillie Gifford fund	4,102	5,000	(6,403)	(300)	2,399
Bank of Scotland Foundation fund	1,414	21,350	(11,612)	-	11,152
Bereavement support fund	155	-	-	-	155
Bridge Building fund	-	15,000	(7,774)	(8,000)	(774)
Bridge Support fund	2,628	7,607	(3,153)	-	7,082
Comic Relief Fund	3,761	9,000	(3,761)	-	9,000
Corra Foundation fund	8,000	8,000	(8,000)	-	8,000
Edinburgh Lothians Trust fund	680	-	(680)	-	-
Fauldhouse Community Development Trust fund	-	1,700	-	-	1,700
The Hugh Fraser Foundation fund	-	3,000	-	-	3,000
Impact Funding Project (Formerly Voluntary Action 1	-	9,919	(7,801)	(320)	1,798
Investing in Communities Fund	(3,421)	26,805	(26,006)	(1,600)	(4,222)
Lady Marion Gibson Trust	-	2,000	(806)	-	1,194
M&G plc Community Fund	1,236	2,100	(1,236)	-	2,100
Maple Trust	-	4,000	(1,383)	-	2,617
Miss ME Swinton Paterson Charitable Trust fund	2,000	-	(2,000)	-	-
Money Advice Service fund	3,284	-	(3,284)	-	-
Nancie Massey CT Fund	2,007	2,000	(2,007)	-	2,000
National Lottery Community fund	-	36,767	(30,246)	(1,000)	5,521
Peoples Postcode Lottery fund	15,630	-	(14,370)	(1,260)	-
Robertson Trust fund	1,882	15,500	(8,683)	-	8,699
Schuh Trust Fund	1,538	-	(1,539)	1	-
Souter Charitable Trust fund	1,487	3,000	(3,186)	-	1,301
Voluntary Sector Gateway fund	-	9,950	(4,267)	-	5,683
Walter Scott	-	10,000	(177)	-	9,823
West Lothian Council Fund	24,818	32,360	(33,964)	(850)	22,364
West Lothian Foodbank fund	-	115	(115)	-	-
	107,274	226,173	(206,526)	(25,329)	101,592
Unrestricted Funds					
General	47,543	20,366	(14,367)	(15,621)	37,921
Building	(15,000)	-	(3,900)	40,950	22,050
	32,543	20,366	(18,267)	25,329	59,971
Total Funds	139,817	246,539	(224,793)	-	161,563

Description of transfers

Transfers relate to the purchase of the building and loan repayments on loans for the purchase of the building.

The Bridge Community Project

Notes to the Financial Statements for the year ended 31 August 2022

12. Movement in Funds (cont'd)

	As at 01.09.2020 £	Incoming Resources £	Outgoing Resources £	Transfers Gains/Losses £	As at 31.08.2021 £
Restricted Funds					
Adapt & Thrive fund	-	40,000	(6,927)	-	33,073
Albert Hunt Trust Fund	-	2,000	-	-	2,000
Arnold Clark fund	-	1,000	-	-	1,000
Awards For All fund	4,527	-	(4,527)	-	-
Baillie Gifford fund	4,218	4,600	(4,716)	-	4,102
Bank of Scotland Foundation fund	8,895	-	(7,481)	-	1,414
Bereavement support fund	155	-	-	-	155
Bridge Building fund	-	-	-	-	-
Bridge Support fund	1,750	1,350	(472)	-	2,628
Comic Relief Fund	4,141	9,500	(9,880)	-	3,761
Community recovery fund	-	18,670	(18,670)	-	-
Corra Foundation fund	6,626	9,500	(8,126)	-	8,000
Edinburgh Lothians Trust fund	993	-	(313)	-	680
Fauldhouse Community Development Trust fund	3,000	-	(3,000)	-	-
Foundation Scotland fund	6,493	-	(6,493)	-	-
Foyle Foundation Fund	3,801	-	(3,801)	-	-
Hinchley Charitable Trust fund	7,500	-	(7,500)	-	-
Impact Funding Project (Formerly Voluntary Action 1	874	4,949	(5,823)	-	-
Investing in Communities Fund	2,583	14,703	(20,707)	-	(3,421)
JTH Charitable Trust fund	500	-	(500)	-	-
M&G plc Community Fund	2,200	-	(964)	-	1,236
Miss ME Swinton Paterson Charitable Trust fund	-	2,000	-	-	2,000
Money Advice Service fund	4,550	-	(1,266)	-	3,284
Nancie Massey CT Fund	1,409	2,000	(1,402)	-	2,007
Peoples Postcode Lottery fund	-	16,200	(570)	-	15,630
Robertson Trust fund	4,368	9,500	(11,986)	-	1,882
Schuh Trust Fund	5,687	-	(4,149)	-	1,538
Scotmid fund	15	-	(15)	-	-
Souter Charitable Trust fund	-	2,500	(1,013)	-	1,487
The Hugh Fraser Foundation fund	-	3,000	(3,000)	-	-
Voluntary Sector Gateway fund	-	1,000	(1,000)	-	-
Weir Charitable Trust fund	-	3,500	(3,500)	-	-
West Lothian Council Fund	8,771	32,500	(16,453)	-	24,818
West Lothian Foodbank fund	-	225	(225)	-	-
	83,056	178,697	(154,479)	-	107,274
Unrestricted Funds					
General	17,264	17,263	(1,984)	15,000	47,543
Building	-	-	-	(15,000)	(15,000)
	17,264	17,263	(1,984)	-	32,543
Total Funds	100,320	195,960	(156,463)	-	139,817

The Bridge Community Project

Notes to the Financial Statements for the year ended 31 August 2022

12. Movement in Funds (cont'd)

Fund Purposes:

Restricted Funds:

The *Adapt and Thrive fund* supported the development of our Enterprise work.

The *Albert Hunt Trust fund* supported our Counselling Service to improve the emotional wellbeing of clients.

The *Arnold Clark fund* supported our Counselling Service to improve the emotional wellbeing of clients.

The *Awards For All fund* has supported the development of our Stepping Stones to Wellbeing Service.

The *Baillie Gifford fund* supports our Financial Wellbeing service.

The *Bank of Scotland Foundation fund* supported our Financial Wellbeing service.

The *Bereavement support fund* supported the development of our Bereavement support courses.

The *Bridge Building fund* will support the purchase of our Wellbeing Hub.

The *Bridge Support fund* supported clients who needed some extra practical assistance.

The *Comic Relief fund* supports our Counselling Service to improve the emotional wellbeing of clients.

The *Community Recovery fund* supported our work in response to the COVID pandemic.

The *Corra Foundation fund* supported our Financial Wellbeing service and our Counselling service.

The *Edinburgh Lothian Trust fund* supported our volunteers.

The *Fauldhouse Community Development Trust fund* supported us to work within the Fauldhouse and Breich Valley areas, offering Financial Wellbeing.

The *Foundation Scotland fund* supported the development of our counselling service and Stepping Stones to Wellbeing Service.

The *Foyle Foundation fund* supports our Project Director post.

The *Hinchley Charitable Trust fund* supports the development of our services.

The *Hugh Fraser Foundation fund* supported our Counselling service.

The *Impact Funding Partners (Voluntary Action fund)* supported us to bring in more volunteers to our work.

The *Investing in Communities fund* supports our Rebuilding Hope project working with families to improve Financial Wellbeing.

The *JTH Charitable Trust fund* supports our Financial Wellbeing service.

The *Lady Marion Gibson Trust* supports the work of our Financial Wellbeing Service.

The *M&G Plc Community fund* supporting our Counselling Service to improve the emotional wellbeing of clients.

The *Maple Trust* supports the work of our Financial Wellbeing Service.

The *Miss ME Swinton Paterson Charitable Trust fund* supports our counselling service to improve emotional wellbeing.

The *Money Advice service fund* supports our Financial Wellbeing Service.

The *Nancie Massey CT fund* supports our Financial Wellbeing Service to improve the financial Wellbeing of clients.

The *National Lottery Community fund* supports the work of our Stepping Stones to Wellbeing Service.

The *People's Postcode Lottery fund* supports all of the services in the Bridge to improve everyday wellbeing.

The Bridge Community Project

Notes to the Financial Statements for the year ended 31 August 2022

12. Movement in Funds (cont'd)

Fund Purposes:

Restricted Funds:

The *Robertson Trust fund* supports running costs in connection with the The Bridge Community Project.

The *Schuh Trust fund* supports our Counselling Service to improve the emotional wellbeing of clients.

The *Scotmid fund* supported our Counselling service.

The *Souter Charitable Trust fund* supported our services.

The *Voluntary Sector Gateway fund* supported us to provide counselling to the third sector.

The *Walter Scott fund* supports the work of our Counselling Service.

The *Weir Charitable Trust fund* supported our counselling service.

The *West Lothian Council fund* provides support towards our social enterprise developments.

The *West Lothian Foodbank fund* supports our clients with food parcels.

Unrestricted Funds:

The General Fund encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

The Building Fund represents the net book value of the charity's fixed assets less loans.

The Bridge Community Project

Notes to the Financial Statements for the year ended 31 August 2022

13. Restatement of comparatives

We have restated the figures for 2021, and the brought-forward 2020 reserves as the Charity has changed its accounting policy and has adopted the Accruals accounting method in the current year.

	Unrestricted fund £	Restricted funds £	Total £
Reserves at 31 August 2020 as previously stated	18,256	77,456	95,712
2020 income as debtors	83	5,600	5,683
2020 expenditure as creditors	(1,075)	-	(1,075)
Restated reserves at 31 August 2020	17,264	83,056	100,320
Surplus/(deficit) for the year to 31 August 2021 as previously stated	15,366	44,818	60,184
Reversal of 2020 debtors	(83)	(5,600)	(5,683)
Reversal of 2020 creditors	1,075	-	1,075
Correction to bank balance, error in 2021 accounts	442	-	442
2021 debtors as income	334	-	334
2021 loan as income	-	(15,000)	(15,000)
2021 creditors as expenditure	(1,855)	-	(1,855)
Revised surplus/(deficit) for year to 31 August 2021	15,279	24,218	39,497
Revised reserves at 31 August 2021	32,543	107,274	139,817