



The Bridge Community Project

Trustees' Report and Financial Statements
For the year ended 31 August 2023

The Bridge Community Project

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The Bridge Community Project

Report of the Trustees for the year ended 31 August 2023

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 August 2023.

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 senior management team consists of:

Chief Executive Officer	Alan Davidson
Financial Wellbeing Manager	Lesley Balaj (Resigned 7 August 2023)
Counselling Manager	Fiona Maclellan
Stepping Stones to Wellbeing Manager	Maria Lavery

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 2023

Chair of Trustees, Ken Brown

Experience has taught us that reflecting on a year in the life of The Bridge Community Project (no doubt like many other wellbeing focused projects) is always a moment for both concern and gratitude.

Concern stems from the recognition that people in West Lothian are still living with the financial and emotional consequences of both a pandemic and a cost of living crisis and, as a consequence their everyday wellbeing continues to be severely impacted. There is also concern that our ability to respond as quickly and as fully as we would like is limited by the growing numbers of those seeking our help and the limited resources that we have available.

It is therefore deeply gratifying that people who reach out to The Bridge in difficult times continue to tell us that they are professionally and compassionately helped by our team of staff and volunteers. As a result, these teams deserve enormous credit for the way they continue to adapt to the significant challenges they face in delivering our services in an increasingly challenging climate.

We are also thankful to the many funders and supporters who allow The Bridge to operate in the way that it does. In addition, we continue to seek at every opportunity to develop collaborative working with other groups and organisations in West Lothian in seeking to meet our aims. Finally, thanks are due to everyone who plays their part in the life of The Bridge. All these contributions make a practical difference in the lives of so many.



Ken Brown
Chair of Trustees

Operational Impact Report, Alan Davidson CEO

The daily operations at the Bridge have evolved into a crucial element of the support network for individuals in West Lothian grappling with emotional or financial challenges. Amid a challenging year, our services have played a vital role in enhancing overall well-being. The enduring effects of the COVID pandemic have manifested in a notable surge in individuals seeking mental health assistance, coupled with a growing cost-of-living crisis that has exacerbated poverty. Throughout, our teams have maintained a person-centered approach, offering a sense of hope for the future.

A highlight of the year was the transformation of our Wellbeing Hub in Livingston. The complete renovation of the ground floor not only enhances our service delivery but also introduces a new revenue stream for the charity. The revamped space now features five client rooms, an expanded training room, and improved kitchen facilities. Additionally, we've incorporated sustainable elements such as a new air source heat pump, a 20kWh solar and battery system, increased insulation, and energy-efficient LED lights throughout the building.

I express my gratitude to all supporters, funders, staff, and volunteers whose contributions enrich the Bridge's impact on the community.



Alan Davidson
CEO

Our Impact



WELLBEING HUB

One of the largest projects to take place in the life of the Bridge started on site January 2023 as we undertook a refurbishment of our ground floor at our Wellbeing Hub. Given the demand for our work in the community we wanted to ensure that we had the facilities in which to offer our wellbeing services as well as supporting other organisations who do similar work.

The refurbishment ensured that we now have the following:



5, 1 to 1 client rooms



Training room



High quality kitchen facilities



Air source heat pump, 20kwh solar & battery system, insulation and LED lighting





Our Financial Wellbeing team have been able to support **90** 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.

<h2 style="margin: 0;">90</h2> <p style="margin: 0;">Individuals supported</p>	<h2 style="margin: 0;">150</h2> <p style="margin: 0;">Support Interventions</p>	<h2 style="margin: 0;">402k</h2> <p style="margin: 0;">Debt Supported</p>
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Our impact has ensured that clients:

	 <p>are less stressed</p>	 <p>more money per month (+ £27)</p>
 <p>keep on top of finances</p>	 <p>are more connected to their community</p>	
 <p>have improved mental wellbeing</p>	 <p>have less debt</p>	

PRACTICAL SUPPORT

We also provide clients with vital practical support

✓ 1 to 1 cooking & recipe bags



+

- ✓ Budgeting packs and 1 to 1 advice
- ✓ Aldi Vouchers & Energy top ups
- ✓ Signposting for emergency support
- ✓ volunteer opportunities and community connection
- ✓ Support with appointments
- ✓ Small community grants
- ✓ Support with warm home discounts

“ Thank you all again for your support, me n the boys are just in a better place all round and really feel that we are getting back on our feet. ”

“ The Bridge has helped me budget in a better/more organised way. ”

“ Brought me hope for the future & less stress coping with family debt. ”

“ Thank you again so much for today's cooking lesson, what a great time I had. Here are some photos of me making macaroni cheese. ”

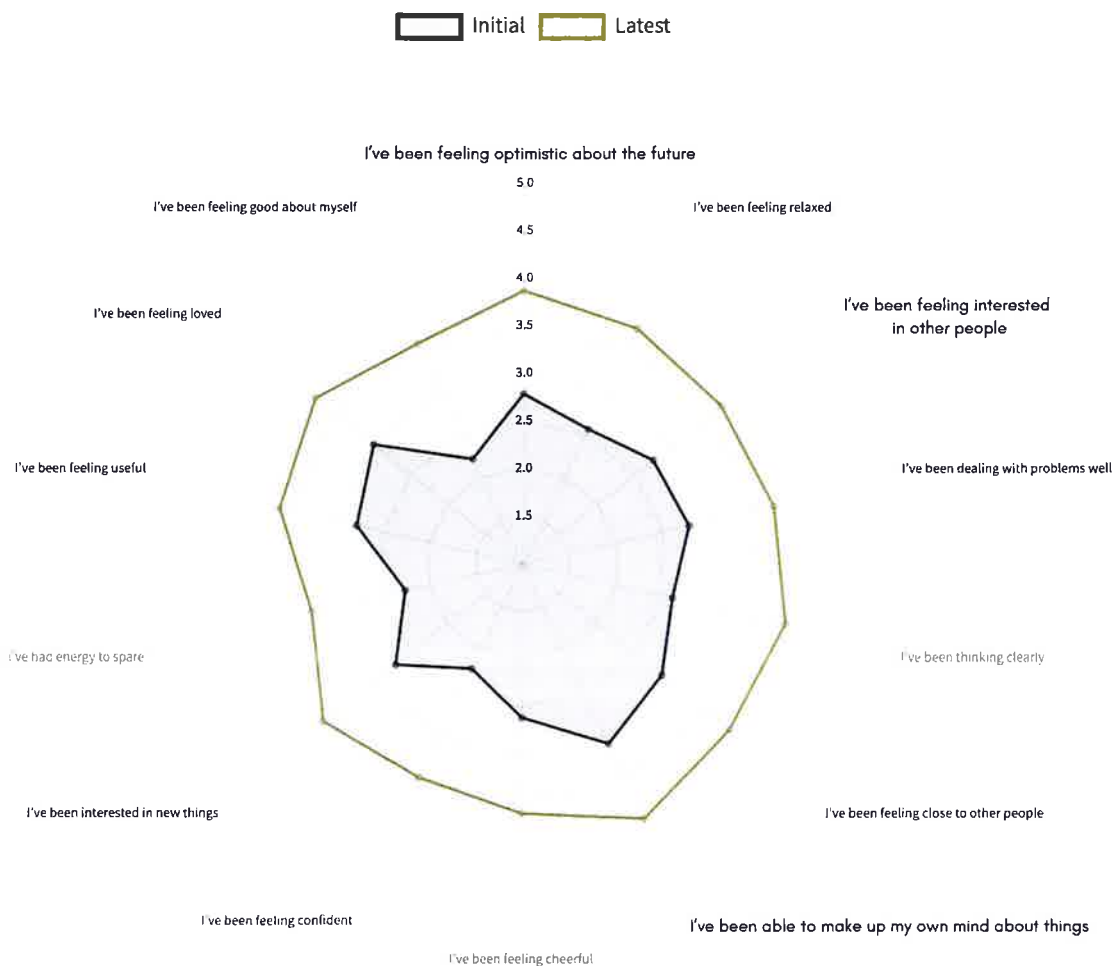


Our Counselling team have been able to support **88** individuals to improve their emotional wellbeing while offering **861** counselling sessions. Our service provides affordable mental health support in a safe environment.

The most common presenting issues are

TRAUMA ANXIETY DEPRESSION BEREAVEMENT SUICIDAL IDEATION

We used the Warwick Edinburgh Evaluation tool to measure a clients response before and after counselling. The results give a clear visual representation of the impact made.



92% of clients indicated an increase in their ability to cope more emotionally

78% of clients indicated an increase in being able to understand their own life circumstances

78% of clients indicated an increase in their resilience

74% of clients indicated an increase in their self esteem

“ I am better at self-care, less inclined to 'rescue' people, tried new things, and basically saved myself from falling apart during major 'life events' that happened simultaneously. By talking it out instead of bottling up my emotions, has helped. ”

“ I was experiencing burnout, through managing so many different life stressors such as an intense career, unhealthy relationships and people I care for. I was scared that I was going to lose everything I had worked so hard for, or not reach my long-term goals. Through counselling, I recognised how difficult my situation was, and started to bring about necessary changes to alleviate some stress. Now, I feel motivated, have a long-term vision back, believe in myself again, and feel I can manage my situation better. I'm excited about what the future holds for me, and I appreciate how the counsellor helped me through this difficult period in my life. ”

The Bridge Community Project

Report of the Trustees for the year ended 31 August 2023



Our Stepping Stones to Wellbeing team have been able to support **151** individuals to improve their financial and emotional wellbeing through offering **23** groups and courses across the past year.



LOOKING AFTER YOUR MENTAL WELLBEING

5 groups completed



EMOTIONAL LIFEJACKET COURSE

7 groups completed



SHARING SKILLS FOR LIFE

2 groups completed



BEREAVEMENT SUPPORT COURSE

9 courses completed

During this year, we have also been developing additional areas of our service and this has been participant led. We are currently in the process of launching the following:



A new course called **Anxiety Matters**. A three week course focused on exploring anxiety and how it can affect thoughts, feelings and behaviours.



A participant led monthly drop-in for all previous and current course participants called **Stepping Stones Connections**.



I had never attended a group course before and was a bit apprehensive about joining. Our group seemed to connect quite easily and by the second session I felt comfortable enough to share my story. Sarah was excellent at drawing out thoughts and expanding on them. The course has been a very positive experience for me and I'll continue to monitor the 'ingredients' in my jars. Thank you



The course has given me the confidence to continue to look for help and support to improve my mental health and not to be afraid to be open with my own challenges



The Bridge Community Project

Report of the Trustees for the year ended 31 August 2023



STAFF AND VOLUNTEERS

Over the past year we have been able to increase our staff and volunteer teams across services thanks to some additional funding.

Our volunteers gave an incredible **3,700** hours of time to our work in the past year, supporting clients across our 3 services.

We also said goodbye to some staff members:

Lesley, our Financial Wellbeing Manager, moved onto a new role after being with us for 6 years. Lesley has been key in developing the Financial Wellbeing service and we will miss her greatly.

Carole and Yvonne were employed on a one year contract to support the growth of our counselling service. We thank both for all their work and we are delighted that both have decided to stay on in a voluntary capacity.

PARTNERSHIPS



In early 2020 mental health focussed Third Sector organisations gathered to proactively ensure that access to their services was achievable through a single point of entry for clients.

This led to the creation of West Lothian Wellbeing and in 2022 the service found a new home at the Bridge Community Project where it will be managed on behalf of the 20 other organisations.

During the year the project supported over 100 people.

SOCIAL ENTERPRISE

As the Bridge looks to its future, we are seeking to diversify our income streams. This began last year with the creation of Counselling West Lothian, a community of trusted counsellors who are based in West Lothian and who are vetted by us.



Over the past year the number of counsellors signed up has grown to **9**. We hope to grow this number further as we settle into our refurbished Wellbeing Hub.

Moving into our new financial year we will be starting to increase the usage of the Wellbeing Hub, developing a business plan for delivering Employee Assistance work and exploring options around delivering training locally.

The Bridge Community Project

Report of the Trustees for the year ended 31 August 2023

Funding

With thanks to all of our funders who have supported our work over the past year. A full list can be found in the accounts.

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, support advisors, counsellors, Admin support and wellbeing practitioners. Without the ongoing support of volunteers the Bridge would not be in the position it is today.

Financial review

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 11 to 23. The Statement of Financial Activity on page 11 reflects a surplus of £166,893 (2022: £21,746).

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 20 at 31 August 2023 amounted to £34,861 (2022: £37,921), which is currently below the required level. The Trustees are working on ways to increase reserve levels. Restricted reserves amounted to £124,773 (2022: £101,592), designated reserves amounted to £168,822 (2022: £22,050) which relates to the net book value of fixed assets less loans due relating to those assets. The charity's total reserves amounted to £328,456 (2022: £161,563).

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

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 and the organisation, our focus over the coming year is to increase the capacity of our services and to explore and implement new income streams.

On behalf of the Trustees



Ken Brown
Trustee

Dated: 19 Nov 2024.

The Bridge Community Project

Report of the Independent Examiner to the Trustees for the year ended 31 August 2023

I report on the accounts of the charity for the year ended 31 August 2023 which are set out on pages 11 to 23.

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

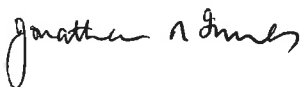
In the course of my examination, no matter has come to my attention

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: 21 March 2024

The Bridge Community Project

Statement of Financial Activities for the year ended 31 August 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Income							
Donations and Legacies	4	20,915	429,077	449,992	14,085	225,281	239,366
Charitable Activities	5	5,722	499	6,221	6,281	892	7,173
Total Income		26,637	429,576	456,213	20,366	226,173	246,539
Expenditure							
Charitable Activities	6	38,871	250,449	289,320	18,267	206,526	224,793
Total Expenditure		38,871	250,449	289,320	18,267	206,526	224,793
Net income/(expenditure)		(12,234)	179,127	166,893	2,099	19,647	21,746
Transfers between funds	12	155,946	(155,946)	-	25,329	(25,329)	-
Net Movement in Funds		143,712	23,181	166,893	27,428	(5,682)	21,746
Reconciliation of Funds							
Total Funds Brought Forward		59,971	101,592	161,563	32,543	107,274	139,817
Total Funds Carried Forward	12	203,683	124,773	328,456	59,971	101,592	161,563
Represented by:							
Restricted Income Funds		-	124,773	124,773	-	101,592	101,592
Unrestricted Funds		203,683	-	203,683	59,971	-	59,971
Total Charity Funds	12	203,683	124,773	328,456	59,971	101,592	161,563

The notes on pages 13 to 23 form part of these accounts.

The Bridge Community Project

Balance Sheet as at 31 August 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed Assets					
Tangible assets	8	328,272	-	328,272	191,100
Total Fixed Assets		328,272	-	328,272	191,100
Current Assets					
Debtors	9	756	777	1,533	1,720
Cash at Bank and in Hand		38,743	123,996	162,739	138,820
Total Current Assets		39,499	124,773	164,272	140,540
Liabilities					
Creditors falling due within one year	9	15,058	-	15,058	10,027
Net Current Assets/(Liabilities)		24,441	124,773	149,214	130,513
Total Assets less Current Liabilities		352,713	124,773	477,486	321,613
Creditors falling due after more than one year	10	149,030	-	149,030	160,050
Net Assets	11	203,683	124,773	328,456	161,563
The Funds of the Charity					
Restricted Income Funds		-	124,773	124,773	101,592
Unrestricted Funds		203,683	-	203,683	59,971
Total Charity Funds	12	203,683	124,773	328,456	161,563

The notes on pages 13 to 23 form part of these accounts.

The accounts were approved by the trustees on 16 Nov 2024 and signed on their behalf by:



Ken Brown
Trustee

The Bridge Community Project

Notes to the Financial Statements for the year ended 31 August 2023

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 – 9.

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 2023

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:

Office equipment	20% per annum straight line
Property improvements	5%, 10% and 20% per annum straight line
Freehold Property	2% per annum straight line

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 2023

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 2023 (2022: nil).

There were no transactions with the related parties during the year ending 31 August 2023 (2022: 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 £74,044 during the period (2022: £68,645) which includes pension contributions of £1,282 (2022: £1,162).

The Bridge Community Project

Notes to the Financial Statements for the year ended 31 August 2023

4. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Non gift aid donations	4,085	200	4,285	3,166	-	3,166
Gift Aid Giving	840	-	840	1,701	-	1,701
Counselling donations	3,674	-	3,674	3,992	-	3,992
Gift Aid Tax Reclaimed	1,786	-	1,786	1,893	-	1,893
Grant income	10,530	428,877	439,407	3,333	225,281	228,614
	20,915	429,077	449,992	14,085	225,281	239,366

Included in grants is government grant income received from the Scottish Government totalling £35,190 (2022: £26,805).

Included in grants is government grant income received from West Lothian Council, modernisation fund totalling £7,190 (2022: £7,360).

Included in grants is government grant income received from West Lothian Council, Third Sector Community Support fund totalling £6,250 (2022: £7,360).

Included in grants is government grant income received from the Scottish Government for long term unemployment totalling £7,223 (2022: £2,833).

Included in grants is government grant income received from West Lothian Council, Place Based Investment fund totalling £83,627 (2022: £nil).

Included in grants is government grant income received from West Lothian Council, rural fund totalling £3,441 (2022: £nil).

5. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising	22	-	22	758	-	758
Enterprise income	4,841	-	4,841	5,142	-	5,142
Other income	859	499	1,358	381	892	1,273
	5,722	499	6,221	6,281	892	7,173

The Bridge Community Project

Notes to the Financial Statements for the year ended 31 August 2023

6. Analysis of Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable Expenditure						
Gross salaries - (Note 7)	1,422	186,906	188,328	6,932	147,102	154,034
Counselling supervision costs	130	1,554	1,684	104	1,021	1,125
ELC transport	12	398	410	-	-	-
Office rent	-	-	-	-	2,800	2,800
Electricity	225	5,668	5,893	1,807	2,517	4,324
Maintenance and repairs	5,588	1,757	7,345	987	3,748	4,735
Stationery and office sundries	1,967	3,200	5,167	1,497	2,997	4,494
Office telephone and internet	596	976	1,572	79	1,546	1,625
Postage	-	3	3	12	2	14
Mobile phone	6	102	108	-	72	72
Insurance	-	1,224	1,224	-	550	550
IT and office equipment	1,216	6,363	7,579	352	4,123	4,475
Marketing	41	1,777	1,818	120	2,766	2,886
Website	225	-	225	225	174	399
Publicity costs	-	-	-	-	812	812
Training costs	-	1,792	1,792	-	1,411	1,411
SSTW Course materials	218	3,401	3,619	-	1,905	1,905
Contractor costs	798	10,957	11,755	494	13,581	14,075
Membership costs	1,059	2,482	3,541	532	1,723	2,255
SSTW General expenses	368	1,105	1,473	-	-	-
SSTW Marketing	-	18	18	-	-	-
Event expenses	-	477	477	-	626	626
Room hire	2,347	2,004	4,351	20	250	270
Affiliations	51	1,066	1,117	-	1,150	1,150
Volunteer expenses	90	614	704	-	744	744
Staff expenses	1,717	16,354	18,071	372	5,740	6,112
Bank charges	9	-	9	-	-	-
Professional services	743	251	994	54	9,166	9,220
Independent examination fee	1,500	-	1,500	780	-	780
Depreciation charge	18,543	-	18,543	3,900	-	3,900
	38,871	250,449	289,320	18,267	206,526	224,793
Total	38,871	250,449	289,320	18,267	206,526	224,793

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 2023

7. Analysis of Staff Costs

	Total 2023	Total 2022
	£	£
Salaries and wages	182,541	149,083
Employers NIC	2,775	2,908
Pension costs	3,012	2,043
	188,328	154,034

	Total 2023	Total 2022
	Number	Number
Services	14	11
Chief Executive Officer	1	1
	15	12

No employee had employee benefits in excess of £60,000 (2022: nil).

8. Tangible Fixed Assets

	Office equipment	Property Improvements	Freehold Property	Total
	£	£	£	£
Cost / Valuation				
As at 1 September 2022	-	-	195,000	195,000
Additions	2,400	153,315	-	155,715
As at 31 August 2023	2,400	153,315	195,000	350,715
Depreciation				
As at 1 September 2022	-	-	3,900	3,900
Charge for the year	480	14,163	3,900	18,543
As at 31 August 2023	480	14,163	7,800	22,443
Net Book Value				
As at 31 August 2022	-	-	191,100	191,100
As at 31 August 2023	1,920	139,152	187,200	328,272

The property at 20 Shairps 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 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 Bridge Community Project

Notes to the Financial Statements for the year ended 31 August 2023

9. Analysis of Debtors

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Taxation and social security	-	-	-	311	-	311
Trade debtors	-	-	-	(80)	-	(80)
Prepayments and accrued income	562	777	1,339	-	1,231	1,231
Other debtors	194	-	194	258	-	258
	756	777	1,533	489	1,231	1,720

10. Analysis of current liabilities and long term creditors

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Due within 1 year						
Trade creditors	1,339	-	1,339	120	-	120
Accruals and deferred income	3,299	-	3,299	811	96	907
Loans	10,420	-	10,420	9,000	-	9,000
	15,058	-	15,058	9,931	96	10,027

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Creditors due after 1 year						
Loans	149,030	-	149,030	160,050	-	160,050
	149,030	-	149,030	160,050	-	160,050

11. Analysis of Net Assets Among Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fixed Assets	328,272	-	328,272	191,100	-	191,100
Current Assets	39,499	124,773	164,272	38,852	101,688	140,540
Current Liabilities	(15,058)	-	(15,058)	(9,931)	(96)	(10,027)
Long Term Liabilities	(149,030)	-	(149,030)	(160,050)	-	(160,050)
	203,683	124,773	328,456	59,971	101,592	161,563

The Bridge Community Project

Notes to the Financial Statements for the year ended 31 August 2023

12. Movement in Funds

	As at 01.09.2022 £	Incoming Resources £	Outgoing Resources £	Transfers Gains/Losses £	As at 31.08.2023 £
Restricted Funds					
Arnold Clark fund	1,000	-	(1,000)	-	-
Baillie Gifford fund	2,399	-	(2,399)	-	-
Bank of Scotland Foundation fund	11,152	-	(11,714)	562	-
Bereavement support fund	155	-	(125)	-	30
Bridge Building fund	(774)	138,571	(387)	(137,410)	-
Bridge Support fund	7,082	10,454	(7,780)	-	9,756
Comic Relief Fund	9,000	-	(8,845)	-	155
Corra Foundation fund	8,000	14,050	(12,988)	-	9,062
Edward Gostling Foundation fund	-	5,000	(4,997)	-	3
Fauldhouse Community Development Trust fund	1,700	1,000	(1,496)	-	1,204
The Hugh Fraser Foundation fund	3,000	-	(3,000)	-	-
Impact Funding Project (Formerly Voluntary Action	1,798	11,847	(11,518)	(508)	1,619
Investing in Communities Fund	(4,222)	35,190	(33,033)	(4,529)	(6,594)
Lady Marion Gibson Trust	1,194	-	(1,186)	-	8
M&G plc Community Fund	2,100	4,000	(2,100)	-	4,000
Maple Trust	2,617	-	(2,121)	-	496
Mary Brown Memorial Trust fund	-	4,368	-	-	4,368
Nancie Massey CT Fund	2,000	-	(2,000)	-	-
National Lottery Community fund	5,521	47,204	(40,634)	(3,156)	8,935
National Lottery Cost of Living fund	-	56,486	(14,750)	-	41,736
NHS West Lothian Wellbeing fund	-	36,148	(17,335)	-	18,813
Robertson Trust fund	8,699	19,000	(16,104)	(6,750)	4,845
Souter Charitable Trust fund	1,301	3,000	(1,456)	-	2,845
Voluntary Sector Gateway fund	5,683	16,378	(13,479)	-	8,582
Walter Scott	9,823	10,000	(10,158)	(187)	9,478
West Lothian Council Fund	22,364	16,880	(29,844)	(3,968)	5,432
	101,592	429,576	(250,449)	(155,946)	124,773
Unrestricted Funds					
General	37,921	26,637	(20,328)	(9,369)	34,861
Fixed Assets	-	-	(14,643)	155,715	141,072
Building	22,050	-	(3,900)	9,600	27,750
	59,971	26,637	(38,871)	155,946	203,683
Total Funds	161,563	456,213	(289,320)	-	328,456

Description of transfers

Transfers relate to capitalisation of fixed assets and property improvements 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 2023

12. Movement in Funds (cont'd)

	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)	-	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

The Bridge Community Project

Notes to the Financial Statements for the year ended 31 August 2023

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

The *Edinburgh Lothian Trust fund* supported our volunteers.

The *Edward Gosling Foundation fund* supports our Counselling service.

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

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 *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 Mary Brown Memorial Trust fund supports our Counselling 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 *National Lottery Cost of Living fund* supports our Financial Wellbeing Service to improve the financial Wellbeing of clients.

The *NHS West Lothian Well being fund* supports the 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 2023

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 *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 *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 Fixed asset fund represents the net book value of the charity's fixed assets, excluding buildings.

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