

Scottish Charity No. SC045049



The Bridge Community Project

Trustees' Report and Financial Statements
For the year ended 31 August 2024

The Bridge Community Project

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The Bridge Community Project

Report of the Trustees for the year ended 31 August 2024

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 August 2024.

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 until 29 May 2024)
Donald Forrest (Chair Appointed 29 May 2024)
Ellie Abraham (Secretary until 29 May 2024
and Resigned 24 June 24)
John Burgoyne (Treasurer until 29 May 2024)
Alistair Shaw

Kirsten Pringle (Secretary Appointed 29 May
2024)
Ronald Dick (Resigned 16 September 2024)
Maria Lavery (Appointed 25 November 2024)
Susan Baird (Appointed 25 November 2024)

Senior Management

The senior management team consists of:

Chief Executive Officer Alan Davidson (Resigned 31 December 2023)
Siobhan Hossack (Appointed 18 November 2024)
Interim CEO Maria Lavery (Appointed 1 January 2024 and Resigned 20 October 2024)
Business Development Manager Alan Davidson (Appointed 1 January 2024)

Charitable Purposes

The Bridge Community Project was 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 2024

Chair of Trustees, Donald Forrest

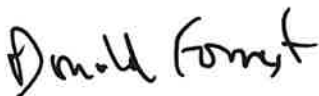
The year to the end of August 2024 was undoubtedly a challenging but also a rewarding one for the Bridge Community project in striving to deliver our vision of improving the everyday wellbeing of the people of West Lothian. The demand for the emotional and financial wellbeing services provided by the Bridge is very high due to a range of factors including the ongoing legacy of the pandemic, the severe impact of the cost of living crisis and reductions in some public services. The huge increases in the price of essential items such as energy and food place serious strain on household budgets in West Lothian whilst many people are seeking to access emotional wellbeing and counselling support.

Successfully translating our vision into practical action and making the most of our resources means that the services provided by The Bridge continue to evolve to reflect latest circumstances, whilst remaining true to our values, including being relational with our focus always being on people. During the year there have also been changes to our team of staff and volunteers who have done a great job in adapting and continuing to help people in the community.

I would like to express my sincere thanks and appreciation to all our staff, volunteers, trustees, funders and supporters for their fantastic contributions to the Bridge over the last year. You can all be very proud of the work you do.

It has been a great honour for me to join the Board and assume the role of Chair and I'd like to thank my predecessor as Chair, Ken Brown, for the immense role he has played in building the Bridge over many years and for making me welcome. I'd also like to thank former Chief Executives Alan Davidson and Maria Lavery for their great contributions. Fortunately, Ken, Alan and Maria remain very much involved in the Bridge.

In conclusion, the reasons the Bridge was set up remain very much in evidence and all of us will do our best to continue to provide hope and support to individuals and families in West Lothian in the years ahead.



Donald Forrest
Chair of Trustees

Operational Impact Report

This year's impact report reflects a pivotal chapter in our organisation's journey, shaped by the extraordinary dedication and hard work of our staff and volunteers. Their unwavering commitment has been the driving force behind everything we've achieved, from providing vital support to individuals and families to fostering an environment where wellbeing and connection flourish. At the heart of these efforts lies our Wellbeing Hub, which has truly come to life over the past year as a vibrant space for community, growth, and transformation.

Our three core services have been busier than ever, reflecting the growing needs of our community. We have been privileged to walk alongside those we support, offering practical and emotional help at a time when it is most needed. Much of this success has been made possible through working in partnership with local organisations. By collaborating closely, especially in rural areas, we've been able to strengthen our reach and deliver tailored support where it is needed most.

2024 has also been a year of significant change for us. After ten years of dedicated leadership, our CEO, Alan, made the decision to step down on health grounds. This marks the end of an era but also opens the door to fresh opportunities. During this transition, we have been fortunate to benefit from the steady and thoughtful leadership of our Interim CEO, Maria, whose care and focus have been instrumental in guiding us through this time of change.

As we reflect on a year of growth and transformation, we also look forward with hope and determination to the opportunities ahead. Thank you for your continued support as we work to build a stronger, more resilient community together.

The Bridge Community Project

Report of the Trustees for the year ended 31 August 2024



Our **Financial Wellbeing** team have been able to support **90** individuals in a person centred way and **25** individuals in group sessions to improve their financial Wellbeing.

We primarily worked with individuals living in **rural areas** and those experiencing **mental health challenges**, with many clients disclosing multiple areas of **vulnerability**.

115 Individuals supported	295 Support Interventions	296k Debt Supported
Majority of clients live in Rural areas	18 Cases closed	16 out of 18 Closed clients reported Mental Health Vulnerability:
2-3 months Average waiting time for first appointment	57 Separate vulnerability categories reported by 16 clients	'Token Payment' The most common debt solution
2 Group courses delivered	0 Complaints	100% Client Service Satisfaction

Our impact has ensured that clients:



are less stressed



more money per month (+ £27)



keep on top of finances



are more connected to their community



have improved mental wellbeing



have less debt

“ The team of advisers at the bridge have spent so much time explaining, supporting and encouraging me when it comes to understanding my finances including any bills, budgeting, banking. They have been patient and kind and I 100% am ready!



“ I'm so grateful to u for helping me see there is a future & not give-up ... & big thank you to The bridge. I wasn't very well last few months when you visited me & really wasn't looking forward to christmas or the new year but you was so, so caring & understood



As an organisation supporting predominantly vulnerable adults, we implemented additional safeguards to mitigate the risk of self-harm, including:



Offering **home visits**, meetings in **confidential** public areas, or **close to clients** home. Online meetings are also available



Our service is **patient, adaptable** and **versatile**. We offer a **holistic individual focused** service that is **not time restricted**.



Accesible parking and disability toilets available



Our **interview rooms** are on the ground floor with **easy access** and are designed to create a **homely atmosphere**.



We operate a **triage system** to identify clients with **urgent** or **vulnerable needs**.



We aim to **give** clients the time that they need and we are always ready to **listen**. All clients are treated with **respect** and **sensitivity** to their **needs**.



Every **client** has indicated a **personalised debt option** preference which our centre has **respected**.



All categories of **vulnerability** are recorded to ensure each client is provided with all **support** they need to avoid any risk of **additional harm**.



Regular **training** about **vulnerability** and **mental health** is offered to volunteers and staff.



Our service has strong **connections** with other organisations so our clients are often referred or signposted to places that can offer **additional support**



Every **Financial Wellbeing** client has an opportunity to use our **Bridge Counselling** support **free of charge**.

Our service also offers a range of Practical Support which is focused on being person centred and will improve someones financial wellbeing. This has included

- ✓ 1 to 1 cooking & recipe bags
- ✓ Group 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
- ✓ Support for families

We have also developed a new group course that is focused on budgeting and healthy eating.

Group courses:

- ✓ Managing money
- ✓ Eat Well on a budget



Explore topics of:

- ✓ Financial peace of mind
- ✓ Creating a budget
- ✓ Easy ways to save
- ✓ Tips to find the best deals

- ✓ Save on food shopping
- ✓ Meal Planning
- ✓ Understanding food labels
- ✓ Creating a meal plan

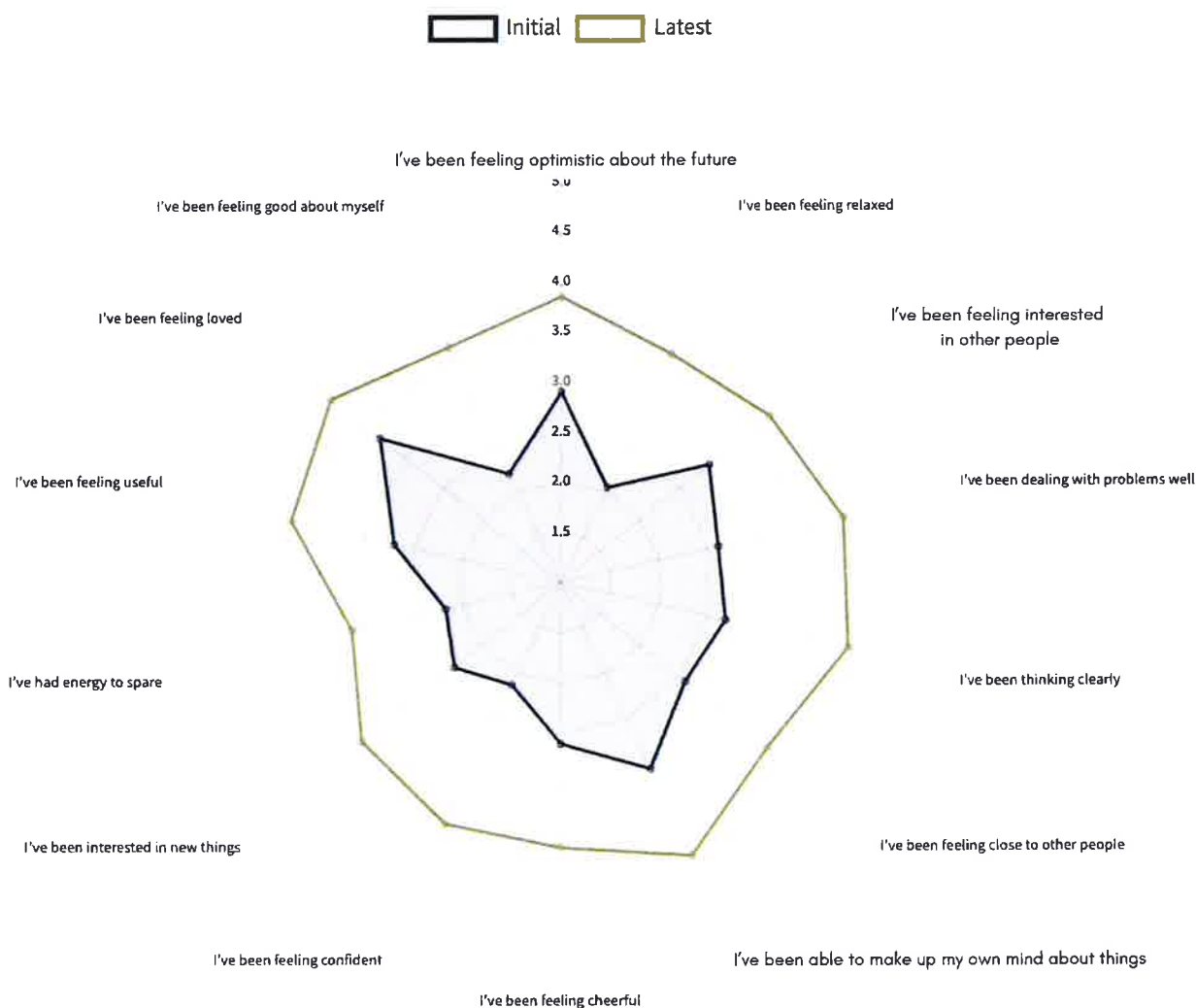


Our Counselling team have been able to support **144** individuals to improve their emotional wellbeing while offering **1427** counselling sessions. Our service provides affordable mental health support in a safe environment.

The most common presenting issues are

ANXIETY/STRESS DEPRESSION BEREAVEMENT TRAUMA 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.



The Bridge Community Project

Report of the Trustees for the year ended 31 August 2024

95% of clients indicated an increase in their ability to cope more emotionally

85% of clients indicated an increase in being able to understand their own life circumstances

90% of clients indicated an increase in their resilience

90% of clients indicated an increase in their self esteem

“

I have struggled to come to terms with bipolar as I was diagnosed in my 30's, being able to access counselling has been really important step in my journey. Working with a counsellor was a positive experience which has helped me to accept it more and helped me towards being more resilient when I have bad days. The Bridge is a really positive place, with caring counsellors and staff for which I am thankful.

”

“

Initially I felt that the anxiety I was feeling came directly from the substance misuse of a close member of my family. Not being able to help or understand why they were making the choices they were making. Through the counselling process I was able to discuss this, looking deeper into the ways this had affected me, talk through many situations in my life making sense of them and the way they impacted on my current situation. Understanding the past and allowing this to support me through the present and the future has had a huge impact on my growth and how I deal with challenging situations. If I'd not attended counselling, and opened up I honestly believe that I would still be anxious, fearful and in a heightened emotional state. I trusted the process and I currently feel that a huge weight has been lifted.

”



Our Stepping Stones to Wellbeing team have been able to support **158** individuals to improve their financial and emotional wellbeing through offering **23** groups and courses across the past year.



BEREAVEMENT SUPPORT COURSE

7 courses completed

A seven week course that provides a safe and confidential space for connecting with other people who have lost a loved one



ANXIETY MATTERS

5 groups completed

Three week course that explores anxiety and how it can affect our thoughts, feelings and behaviours



STEPPING STONE CONNECTIONS

5 groups completed

A monthly group that was setup by previous participants who wanted to meet on a more regular basis



EMOTIONAL LIFEJACKET COURSE

3 groups completed

This is a one day course held at a local woodland retreat centre where we introduce resources that support emotional and physical well-being. This includes ideas on how to improve sleep, gentle yoga for beginners, the benefits of aromatherapy, improving your sleep and mindful walking.



SHARING SKILLS FOR LIFE

1 group completed

This is a three week course where we explore topics including mental wellbeing, healthy eating, budgeting and being active.

The Bridge Community Project

Report of the Trustees for the year ended 31 August 2024



READING FOR WELLBEING

1 group completed

A five-week reading and discussion group for those who enjoy reading and wish to explore readings focused on wellbeing concepts in a small group.



LOOKING AFTER YOUR MENTAL WELLBEING

1 group completed

This is a five week course that explores the concept of mental well-being and how to look after it as you move forward with life.

“

I'm only just recovering from a prolonged period of really poor mental health, this group was perfect for me to start finding my feet on the road to recovery as it was small and not too intimidating

”

“

There were a lot of tools and new ideas about how to manage anxiety and information about how the brain works. Sometimes we don't think about anxiety and it was helpful to understand how a body shuts down as I have never known that before. When I had a bad day and I was trying the breathing exercises Janet taught us with the bubbles, Janet was listening to us and taking ideas from us too.

”

“

The facilitators were excellent, they made the time very special and were sensitive to the needs of each individual and the group as a whole. They led with care and compassion and made the day fun and precious time to relax and recharge. Activities were a perfect mix for the group. Would highly recommend this course!

”



STAFF AND VOLUNTEERS

Over the past year, we have focused on strengthening our volunteer team across all services, thanks to additional funding from the Scottish Government. This support has allowed us to expand our capacity, particularly in counselling, enabling us to increase the number of clients we are able to see on a weekly basis. Across all our work, our incredible volunteers have given an astounding **6,000** hours of their time. Their dedication and generosity have been instrumental in extending our reach and deepening the impact of our services within the community.

This year also brought change to our team as we said goodbye to two valued staff members. Their contributions have left a lasting impact, and we wish both Janet and Ian every success in their future endeavours.



PARTNERSHIPS



In early 2020, mental health-focused Third Sector organisations came together to ensure that access to their services was achievable through a single point of entry for clients.

This collaboration led to the creation of West Lothian Wellbeing, which for the past year has been hosted and managed by the Bridge Community Project on behalf of 22 partner organisations. The project continues to support over 100 clients annually, operating as a vital social prescription model for mental health services in the region.

BUSINESS DEVELOPMENT

Our former CEO, Alan, has stepped into a new role as our Business Development Manager. The focus of this role is to increase current income streams while also developing new income streams for the organisation.

The initial priority of the role is on securing additional funding streams to ensure the organisation's future. There will also be a focus on the usage of our Wellbeing Hub as well as exploring options around CPD training and Employee Wellbeing focused work.

The Bridge Community Project

Report of the Trustees for the year ended 31 August 2024

Funding

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

Thanks 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 donations to our counselling service and through renting rooms at our Wellbeing Hub.

Results for the year

The financial statements for the year are set out in pages 14 to 26. The Statement of Financial Activity on page 14 reflects a deficit of £47,870 (2023: surplus of £166,893).

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 23 at 31 August 2024 amounted to £30,228 (2023: £34,861), which is currently below the required level. The Trustees are working on ways to increase reserve levels. Restricted reserves amounted to £81,975 (2023: £124,773), designated reserves amounted to £168,382 (2023: £168,822) which relates to the net book value of fixed assets less loans due relating to those assets. The charity's total reserves amounted to £280,585 (2023: £328,456).

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



Donald Forrest
Chair of Trustees

Dated: 27 January 2025

The Bridge Community Project

Report of the Independent Examiner to the Trustees for the year ended 31 August 2024

I report on the accounts of the charity for the year ended 31 August 2024 which are set out on pages 14 to 26.

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

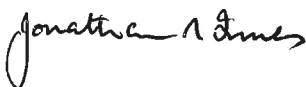
In the course of my examination, no matter has come to my attention

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: 27/1/2025

The Bridge Community Project

Statement of Financial Activities for the year ended 31 August 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income							
Donations and Legacies	4	27,500	203,027	230,527	20,915	429,077	449,992
Charitable Activities	5	11,755	-	11,755	5,722	499	6,221
Total Income		39,255	203,027	242,282	26,637	429,576	456,213
Expenditure							
Charitable Activities	6	49,387	240,765	290,152	38,871	250,449	289,320
Total Expenditure		49,387	240,765	290,152	38,871	250,449	289,320
Net income/(expenditure)		(10,132)	(37,738)	(47,870)	(12,234)	179,127	166,893
Transfers between funds	12	5,059	(5,059)	-	155,946	(155,946)	-
Net Movement in Funds		(5,073)	(42,797)	(47,870)	143,712	23,181	166,893
Reconciliation of Funds							
Total Funds Brought Forward		203,683	124,773	328,456	59,971	101,592	161,563
Total Funds Carried Forward	12	198,610	81,976	280,586	203,683	124,773	328,456
Represented by:							
Restricted Income Funds		-	81,976	81,976	-	124,773	124,773
Unrestricted Funds		198,610	-	198,610	203,683	-	203,683
Total Charity Funds	12	198,610	81,976	280,586	203,683	124,773	328,456

The notes on pages 16 to 26 form part of these accounts.

The Bridge Community Project

Balance Sheet as at 31 August 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed Assets					
Tangible assets	8	317,381	-	317,381	328,272
Total Fixed Assets		317,381	-	317,381	328,272
Current Assets					
Debtors	9	1,774	-	1,774	1,533
Cash at Bank and in Hand		30,328	82,553	112,881	162,739
Total Current Assets		32,102	82,553	114,655	164,272
Liabilities					
Creditors falling due within one year	9	12,638	577	13,215	15,058
Net Current Assets/(Liabilities)		19,464	81,976	101,440	149,214
Total Assets less Current Liabilities		336,845	81,976	418,821	477,486
Creditors falling due after more than one year	10	138,235	-	138,235	149,030
Net Assets	11	198,610	81,976	280,586	328,456
The Funds of the Charity					
Restricted Income Funds		-	81,976	81,976	124,773
Unrestricted Funds		198,610	-	198,610	203,683
Total Charity Funds	12	198,610	81,976	280,586	328,456

The notes on pages 16 to 26 form part of these accounts.

The accounts were approved by the trustees on 27 January 2025 and signed on their behalf by:

Donald Forrest

Donald Forrest
Trustee

The Bridge Community Project

Notes to the Financial Statements for the year ended 31 August 2024

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 – 12.

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 2024

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 7. 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 2024

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 2024 (2023: nil).

There were no transactions with the related parties during the year ending 31 August 2024 (2023: nil).

Key management personnel are considered to be the Trustees and the senior management team, as noted on page 1. The senior management team was restructured in 2024. In 2023, the senior management team comprised of the CEO, Financial Wellbeing manager, Counselling manager and the Stepping Stones to Wellbeing manager. In 2024 this was restructured to the CEO/Interim CEO and the Business Development manager. Key management personnel received remuneration of £38,789 during the period (2023: £74,044) which includes pension contributions of £469 (2023: £1,282).

The Bridge Community Project

Notes to the Financial Statements for the year ended 31 August 2024

4. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Non gift aid donations	3,597	50	3,647	4,085	200	4,285
Gift Aid Giving	600	-	600	840	-	840
Counselling donations	17,528	(15)	17,513	3,674	-	3,674
Gift Aid Tax Reclaimed	4,775	-	4,775	1,786	-	1,786
Grant income	1,000	202,992	203,992	10,530	428,877	439,407
	27,500	203,027	230,527	20,915	429,077	449,992

Included in grants is government grant income received from the Scottish Government totalling £36,608 (2023: £35,190).

Included in grants is government grant income received from West Lothian Council, modernisation fund totalling £nil (2023: £7,190).

Included in grants is government grant income received from West Lothian Council, Third Sector Community Support fund totalling £nil (2023: £6,250).

Included in grants is government grant income received from the Scottish Government for long term unemployment totalling £nil (2023: £7,223).

Included in grants is government grant income received from West Lothian Council, Place Based Investment fund totalling £nil (2023: £83,627).

Included in grants is government grant income received from West Lothian Council, rural fund totalling £nil (2023: £3,441).

5. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising	21	-	21	22	-	22
Enterprise income	10,825	-	10,825	4,841	-	4,841
Other income	909	-	909	859	499	1,358
	11,755	-	11,755	5,722	499	6,221

The Bridge Community Project

Notes to the Financial Statements for the year ended 31 August 2024

6. Analysis of Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable Expenditure						
Gross salaries - (Note 7)	1,117	201,335	202,452	1,422	186,906	188,328
Counselling supervision costs	145	-	145	130	1,554	1,684
Counselling miscellaneous costs	62	-	62	-	-	-
ELC transport	-	-	-	12	398	410
Office building	580	-	580	-	-	-
Electricity	5,137	1,159	6,296	225	5,668	5,893
Maintenance and repairs	3,526	588	4,114	5,588	1,757	7,345
Stationery and office sundries	4,741	2,065	6,806	1,967	3,200	5,167
Water	481	-	481	-	-	-
Office telephone and internet	709	(55)	654	596	976	1,572
Postage	-	64	64	-	3	3
Mobile phone	138	106	244	6	102	108
Insurance	1,121	777	1,898	-	1,224	1,224
IT and office equipment	3,100	1,855	4,955	1,216	6,363	7,579
Marketing	28	864	892	41	1,777	1,818
Website	307	43	350	225	-	225
Training costs	128	1,298	1,426	-	1,792	1,792
SSTW Course materials	118	2,522	2,640	218	3,401	3,619
Contractor costs	685	9,543	10,228	798	10,957	11,755
Membership costs	3,521	2,480	6,001	1,059	2,482	3,541
SSTW General expenses	13	791	804	368	1,105	-
SSTW Marketing	-	1,632	1,632	-	18	-
Event expenses	86	156	242	-	477	477
Room hire	(12)	-	(12)	2,347	2,004	4,351
Affiliations	75	1,259	1,334	51	1,066	1,117
Volunteer expenses	315	411	726	90	614	704
Staff expenses	1,623	11,872	13,495	1,717	16,354	18,071
Bank charges	15	-	15	9	-	9
Professional services	502	-	502	743	251	994
Independent examination fee	1,650	-	1,650	1,500	-	1,500
Depreciation charge	19,476	-	19,476	18,543	-	18,543
	49,387	240,765	290,152	38,871	250,449	287,830
Total	49,387	240,765	290,152	38,871	250,449	287,830

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 2024

7. Analysis of Staff Costs

	Total 2024 £	Total 2023 £
Salaries and wages	194,530	182,541
Employers NIC	5,008	2,775
Pension costs	2,914	3,012
	202,452	188,328

	Total 2024 Number	Total 2023 Number
Services	12	14
Chief Executive Officer	1	1
	13	15

No employee had employee benefits in excess of £60,000 (2023: nil).

8. Tangible Fixed Assets

	Office equipment £	Property Improvements £	Freehold Property £	Total £
Cost / Valuation				
As at 1 September 2023	2,400	153,315	195,000	350,715
Additions	749	7,836	-	8,585
As at 31 August 2024	3,149	161,151	195,000	359,300
Depreciation				
As at 1 September 2023	480	14,163	7,800	22,443
Charge for the year	630	14,946	3,900	19,476
As at 31 August 2024	1,110	29,109	11,700	41,919
Net Book Value				
As at 31 August 2023	1,920	139,152	187,200	328,272
As at 31 August 2024	2,039	132,042	183,300	317,381

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

	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 Bridge Community Project

Notes to the Financial Statements for the year ended 31 August 2024

9. Analysis of Debtors

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Trade debtors	60	-	60	-	-	-
Prepayments and accrued income	1,345	-	1,345	562	777	1,339
Other debtors	369	-	369	194	-	194
	1,774	-	1,774	756	777	1,533

10. Analysis of current liabilities and long term creditors

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Due within one year						
Trade creditors	7	-	7	1,339	-	1,339
Accruals and deferred income	1,867	577	2,444	3,299	-	3,299
Loans	10,764	-	10,764	10,420	-	10,420
	12,638	577	13,215	15,058	-	15,058

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Creditors due after one year						
Loans	138,235	-	138,235	149,030	-	149,030
	138,235	-	138,235	149,030	-	149,030

11. Analysis of Net Assets Among Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fixed Assets	317,381	-	317,381	328,272	-	328,272
Current Assets	32,102	82,553	114,655	39,499	124,773	164,272
Current Liabilities	(12,638)	(577)	(13,215)	(15,058)	-	(15,058)
Long Term Liabilities	(138,235)	-	(138,235)	(149,030)	-	(149,030)
	198,610	81,976	280,586	203,683	124,773	328,456

The Bridge Community Project

Notes to the Financial Statements for the year ended 31 August 2024

12. Movement in Funds	As at 01.09.2023 £	Incoming Resources £	Outgoing Resources £	Transfers Gains/Losses £	As at 31.08.2024 £
Restricted Funds					
Anton Jurgens Charitable Trust	-	2,000	(1,454)	-	546
Bereavement support fund	30	-	(12)	-	18
Bridge Building fund	-	-	(503)	509	6
Bridge Support fund	9,756	7,825	(9,824)	(106)	7,651
Comic Relief Fund	155	-	(155)	-	-
Conundrum Charitable Trust	-	2,000	-	-	2,000
Corra Foundation fund	9,062	8,000	(7,982)	-	9,080
David & Averil Macdonald fund	-	5,000	(4,184)	-	816
Edward Gostling Foundation fund	3	-	-	-	3
Fauldhouse Community Development Trust fund	1,204	2,000	(1,036)	-	2,168
The Hugh Fraser Foundation fund	-	4,000	-	-	4,000
Impact Funding Project (Formerly Voluntary Action fund)	1,619	11,170	(7,705)	(266)	4,817
Investing in Communities Fund	(6,594)	36,608	(33,489)	(2,400)	(5,874)
Lady Marion Gibson Trust	8	-	-	-	8
LNER	-	9,975	-	-	9,975
M&G plc Community Fund	4,000	-	(4,000)	-	-
Maple Trust	496	-	(496)	-	-
Mary Brown Memorial Trust fund	4,368	-	(4,368)	-	-
Nancie Massey CT Fund	-	1,000	(480)	-	520
National Lottery Community fund	8,935	39,167	(40,782)	(1,482)	5,838
National Lottery Cost of Living fund	41,736	-	(41,763)	27	-
NHS West Lothian Wellbeing fund	18,813	28,282	(27,950)	44	19,189
Robertson Trust fund	4,845	19,000	(18,350)	(1,438)	4,057
Screwfix fund	-	5,000	-	-	5,000
Souter Charitable Trust fund	2,845	2,000	(3,284)	(120)	1,441
Stafford Trust fund	-	5,000	(5,000)	-	-
Universtiy of Edinburgh fund	-	5,000	-	-	5,000
Voluntary Sector Gateway fund	8,582	-	(8,979)	397	-
Walter Scott fund	9,478	10,000	(14,486)	-	4,992
West Lothian Council Fund	5,432	-	(4,484)	(224)	724
	124,773	203,027	(240,766)	(5,059)	81,975
Unrestricted Funds					
General	34,861	39,255	(29,911)	(13,977)	30,228
Fixed Assets	141,072	-	(15,576)	8,585	134,081
Building	27,750	-	(3,900)	10,451	34,301
	203,683	39,255	(49,387)	5,059	198,610
Total Funds	328,456	242,282	(290,153)	-	280,585

Description of transfers

Transfers relate to capitalisation of fixed assets and property improvements and loan repayments on loans for the purchase of the building. Some transfers have also been made to correct historical issues with fund balances.

The Bridge Community Project

Notes to the Financial Statements for the year ended 31 August 2024

12. Movement in Funds (cont'd)

	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 fund)	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
Peoples Postcode Lottery fund	-	-	-	-	-
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

The Bridge Community Project

Notes to the Financial Statements for the year ended 31 August 2024

12. Movement in Funds (cont'd)

Fund Purposes:

Restricted Funds:

The *Anton Jurgens Charitable Trust* fund supported our affordable counselling provision.

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 *Conundrum Charitable Trust fund* supported cooking sessions within our Financial Wellbeing Service.

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

The *David and Averil Macdonal fund* supported the employment of a money adviser.

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 *LNER fund* supports our emotional wellbeing work.

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 *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 2024

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 *Screwfix fund* supports the soundproofing of our ground floor at the Bridge Wellbeing Hub.

The *Souter Charitable Trust fund* supported our services.

The *Stafford Trust fund* supported our Counselling service.

The *University of Edinburgh fund* supports our emotional wellbeing work in West Lothian.

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.

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.