



BRIDGE BUILDERS MINISTRIES
(a company limited by guarantee)

TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

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BRIDGE BUILDERS MINISTRIES
(a company limited by guarantee)

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity no: 1145235

Company Registration no: 07336077

Trustees: Revd Stephen Cobbin
Ven Nicola Groarke
Robert Quarton
Revd Ruth Whitehead
Revd Andrew Corsie

Director of Training: Liz Griffiths

Registered Office: 54 Three Spires Avenue
Coventry
CV6 1LD

Bankers: The Co-operative Bank
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

Independent Examiners: Dovey Accountancy Services Ltd
Heyford Park House,
Heyford Park,
Upper Heyford,
Bicester
OX25 5HD

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2020 - continued

The trustees, who are also directors of the charitable company for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31 August 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities (FRS 102) in preparing the annual report and financial statements of the charity.

Trustees and Directors

The Trustees who served during the year were:

Ven Nicola Groarke (appointed 26 September 2018)
Revd Stephen Cobbin (appointed 26 September 2018)
Robert Quarton (appointed 11 April 2019)
Revd Ruth Whitehead (appointed 11 April 2019)
Revd Andrew Corsie was appointed on 1 March 2020.

Colin Moulds served as Executive Director until 31st October 2019.
Elizabeth Griffiths was appointed as Executive Director on 1st November 2019

Objectives and Activities

The charity's objectives are: 'to advance the Christian faith and in particular the gospel of redemption and reconciliation for the benefit of the public, by every available means but particularly (without limiting the generality of the foregoing) by the provision of training and education in the principles and practice of Christian community-building and peacemaking, and (in furtherance of Christian community-building and peacemaking) by the provision of advice, mediation, consultancy and other services, to Christian church leaders members and others'.

Arising from this, Bridge Builders' vision is *'to see people resourced to live the transforming Gospel of reconciliation in every aspect of their lives'*.

Bridge Builders seeks to achieve its objectives primarily by running a programme of training courses and workshops for those in ministry roles for churches, charities and other Christian organisations. Additionally, it provides mediation, coaching, consultancy and other services for church leaders, Christian organisations and individuals. The full range of Bridge Builders' activities is covered on its website: www.bbministries.org.uk.

In exercising their powers or duties, the trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

Structure, Governance and Management

Bridge Builders Ministries is a charitable company limited by guarantee. It was formed on 4 August 2010 and is governed by a Memorandum and Articles of Association and operates under the name 'Bridge Builders'. It was registered with the Charity Commission with effect from 29 December 2011.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2020 - continued

Structure, Governance and Management (continued)

The work known as 'Bridge Builders' was originally set up in the UK by the London Mennonite Centre in 1996, drawing much of its inspiration from pioneering work in conflict transformation by Mennonites in the USA. The charity became independent during 2011, and the work was transferred to it from the London Mennonite Centre on 31 August 2011.

Trustees are appointed by invitation of the existing trustees, subject to a satisfactory interview. Prospective new trustees are invited to attend a Trustees' Meeting prior to formal appointment, and to attend one of Bridge Builders' courses, for induction and training purposes.

The governance of the charity is vested in the Board of Trustees. The full Board of Trustees continues to meet at least two times per year as per the Charity's Articles of Association.

At the start of the period, responsibility for operational management lay with Colin Moulds as the Chief Executive Officer. In October 2019, the CEO role (together with the part-time Administration Officer role) was made redundant. Consequently, Colin Moulds left the organization, and day to day operational management responsibility transferred to the Director of Training (Liz Griffiths)

Achievements and Performance

In the period covered by this report Bridge Builders ran the following residential training courses with a total of 58 participants:

- 22 – 27 September 2019: Transforming Conflict 1: A Foundation course for Church Leaders**
at Felden Lodge, Herts with 23 participants
- 19 – 24 January 2020: Mediating Interpersonal Conflicts: Skills Training for Christians**
at Felden Lodge, Herts with 12 participants
- 9 – 14 February 2020: Transforming Conflict 1: A Foundation course for Church Leaders**
at Felden Lodge, Herts with 23 participants

We also ran 14 in-person training workshops around England and Wales, of half-day to four days in duration, at the request of the following range of church bodies:

- St Mellitus College
- St Paul's Church, Ealing
- Germinate Trust
- Church in Wales
- South Eastern Baptist Association
- URC
- Frinton Free Baptist Church

and the Church of England dioceses of:

- Chelmsford
- Newcastle
- Diocese in Europe
- Canterbury
- St Alban's
- Coventry

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2020 - continued

Following the restrictions on in-person gatherings from March 2020, we also offered 10 online training events at the request of the following:

- Urban Saints
- Wycliffe Baptist Church
- Unitarian Church

and the Church of England dioceses of:

- Norwich
- Exeter
- Bath and Wells
- Newcastle

These workshops were for a range of different participants including curates, diocesan staff, parish clergy, local church ministers, senior clergy, training incumbents, those training for ordained ministry and local church leaders, both lay and ordained. A total of over 422 people participated in these workshops (270 in person, plus 152 online).

This means that during 2019-20 480 people attended a Bridge Builders course.

Alongside the training, we also provided coaching, mediation and other services at the request of church organisations and individuals as follows:

- handled 30 enquiries for church interventions
- conducted 13 interventions either directly or using Bridge Builders' partners
- led a number of work consultancy or coaching sessions for people in church leadership roles

Bridge Builders' work continues to be very well received with positive feedback highlighting both the quality and the impact of the training for those in ministry. The following quotes from evaluation forms give a flavour:

"A course that has enabled me both to reflect profoundly on who I am as a leader as well as giving me practical approaches to changing my practice."

Stephen Webster, Church of England, Vicar and Rural Dean, Northamptonshire (Sept 2019 TC1)

"It has transformed the way I view conflict in the church. I now have hope for my church situation."

Kate Sharples, Church of England, Vicar, Hertfordshire (May 2019, SL TC1 MIC)

"Great facilitation + expertise + humour = effective and powerful result."

Steve Coneys, Church of England, Mission and Growth Advisor, Canterbury Diocese (Nov 2019, One day Workshop – Conflict Revisited)

Impact of Covid-19 Pandemic

The restrictions resulting from the Covid-19 pandemic had a major impact on the delivery of both training and mediation. Between March and August 2020, two residential programmes, and 9 commissioned workshops were cancelled, a total of 29 days of training.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2020 - continued

From April 2020, a number of online courses, seminars and workshops were offered online (see above). Some of these were in response to specific requests, others came from developing and reworking material previously only offered in person. This development work has continued with a number of courses previously offered residentially now being offered online.

Emerging from the pandemic, there will be a need to build a training strategy that recognises the possibilities offered by online training, as well as its limitations.

In mediation, after initial reluctance by the parties involved, a number of ongoing mediations were completed online. Larger group interventions have proved more challenging online, with a need for much greater adaption of the process into smaller and shorter stages.

As with training, an assessment of the possibilities offered by online mediation work will be needed going forward. The initial assessment suggests that while initial contact and information gathering online is useful and reduces travel, in-person work will be essential for mediations of higher levels of conflict and for larger scale interventions.

Financial Review

Bridge Builders had a surplus for the year ended 31 August 2020 of £36,661 compared to a deficit in 2019 of £24,895.

Total income for the year was £157,467 (2019 £173,387).

The principal sources of funding during the year were;

- fees from training courses and workshops of £ 57,126 (2019 £108,449);
- mediation fees of £41,593 (2019 £32,465);
- grants of £37,355 (2019 £12,355); and
- donations received of £20,437 (2019 £17,886).

The major element of the grant income is £35,115 from the Stewardship Rapid Response Fund obtained as part of their intent to support Christian charities in their response to the Covid-19 pandemic.

Total expenditure for the year was £120,806 (2019 £198,282).

The principal items of expenditure were;

- staff costs of £52,047 (2019 £108,807);
- venue costs for courses of £36,620 (2019 £51,035),
- training partner service costs of £10,824 (2019 £ 19,511), and
- operating costs of £16,312 (2019 £11,199).

Net assets of the charity at the year-end were £73,830.

As on 31st August 2020 there are no monies in restricted funds.

The trustees' policy has been to hold an unrestricted operational reserve representing six months' worth of expenditure. Based on new and ongoing expenditure levels associated with the restructured organizational model, at the 31 August 2020, this has been achieved.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2020 - continued

Risk Management

The trustees review major risks on an ongoing basis, and in particular, at each of the Trustee meetings. In this way the Trustees are ensuring that we are paying due attention to the stability of our operations and to our duty of care to both our staff and programme participants. Financial sustainability and strategic risk assessments are also constantly considered.

During the period, the most significant risks impacting the organization were identified as;

- short term financial viability
- impact on ongoing offering and operations of the Covid-19 Pandemic

Financial Viability.

It was clear at the start of the financial year that the existing organizational performance was resulting in monthly income not matching expenditure. Attempts to grow income were undertaken, including by modification of the cost structure of residential courses, growing participants numbers, as well as seeking additional donations from supporters and funding providers. Whilst helpful, these actions proved to be insufficient to cover the monthly deficit, and to arrest the rapid reduction in cash reserves.

To rectify this urgent situation, the Trustees and the Executive Directors agreed to a restructuring and redundancy programme that removed both the CEO and Administration Officer roles from the end of October 2019. Whilst extremely sad and regrettable, this rebalancing has led to sustainability lower monthly expenditure, and to a projected balancing of monthly cashflow on an ongoing basis, thereby ensuring a viable operational position.

The Trustees are immensely grateful to Colin Moulds (CEO) and Lisa Forsyth (Administration Officer) for all that they have both brought to the charity, and for the professional and gracious manner in which they handled this redundancy situation.

The year-end financial position now shows an annual operating surplus, with ongoing staff and other expenditure on average, now lower than average monthly income.

Covid-19 Pandemic;

As previously stated, the COVID-19 pandemic has had an unexpected and major impact on the training and mediation offerings of the charity during the past year.

The future impact of the pandemic on tour training and mediation offering is still emerging, and clearly there is a risk that take up of physical and residential training may be limited at least in the short term.

That said, the pandemic is forcing the charity to be more creative and adaptable in the delivery methods for our various offerings and we continue to explore the movement towards a hybrid offering including a mixture of online and physical training

At the time of writing the Annual Report, the trustees consider that all major risks, including those detailed above have been and continue to be successfully managed and mitigated.

Plans for Future Periods

Having taken significant steps to put the charity onto a more sustainable cost base for the future, Bridge Builders has been able to focus on developing and delivering the high-quality training it is universally recognized for. This has been brought into sharper focus due to the impact of COVID-19. There was

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already a trend away from residential training to more bespoke training for the specific needs of individual clients. However, the pandemic has accelerated the trend away from largely fixed base residential workshops to putting more resources online. Significant additional funding has been secured to enable this to take place in a timescale consistent with client needs.

We see this trend as likely to continue into the future, and it is envisioned that training needs will be increasingly met through a mix of online and in-person training. Bridge Builders has been able to use its capabilities, skills and resources to position itself for this future demand. This mix of training is based on the modularization of what has been offered in residential courses as well as new material developed for our clients.

In addition, Bridge Builders has consistently provided as part of its core capability a widely acknowledged range of mediation services, from one-to-one to organization wide mediation. The demand for these services has grown during the pandemic and we believe will continue. Bridge Builders is looking at how the development and delivery of these mediation services can best be provided nationwide to meet these growing individual and corporate needs.

We will continue to seek grants to help us to develop our existing capabilities and our future range of services, and we are in the process of recruiting additional staff to ensure we are well placed to respond to the changing nature of the training and mediation marketplace for reconciliation and peace-making.

Trustees' Responsibilities

The trustees (who are also the directors for the purpose of company law) are responsible for preparing their report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2020 - continued

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

This report was approved by the Board on 25th May 2021

A handwritten signature in black ink that reads "Steve Cobbin". The signature is written in a cursive style and is underlined.

Chair of Trustees
Rev. Steve Cobbin

BRIDGE BUILDERS MINISTRIES
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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRIDGE BUILDERS MINISTRIES

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Bridge Builders Ministries ('the charitable company') for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of a charitable company, you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view, and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRIDGE BUILDERS MINISTRIES -
continued

Independent examiner's statement (continued)

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



.....
Mr J Dovey

Date 27.5.2021

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**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR END 31ST AUGUST 2020**

		Income Fund	Operational Reserve	Total Unrestricted Funds	Total Unrestricted Funds
		2020	2020	2020	2019
	Note	£	£	£	£
INCOME FROM					
Charitable activities	3	99,550		99,550	142,697
Grants	4	37,355		37,355	12,355
Donations		20,437		20,437	17,886
Interest		125		125	449
		<u>157,467</u>	<u>-</u>	<u>157,467</u>	<u>173,387</u>
EXPENDITURE ON					
Charitable activities	5	96,495		96,495	164,010
Operating costs	6	16,312		16,312	11,199
Management and administration	7	7,999		7,999	23,073
		<u>120,806</u>	<u>-</u>	<u>120,806</u>	<u>198,282</u>
NET (EXPENDITURE)/INCOME		<u>36,661</u>	<u>-</u>	<u>36,661</u>	<u>(24,895)</u>
Fund balances at start of year		<u>37,169</u>		<u>37,169</u>	<u>62,064</u>
FUND BALANCES AT END OF YEAR		<u><u>73,830</u></u>	<u><u>-</u></u>	<u><u>73,830</u></u>	<u><u>37,169</u></u>

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BALANCE SHEET
AS AT 31ST AUGUST 2020

		2020	2019
	Note	£	£
CURRENT ASSETS			
Debtors	10	12,883	18,627
Cash at bank and in hand		88,588	62,659
		<u>101,471</u>	<u>81,286</u>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	11	27,641	44,117
NET CURRENT ASSETS		<u>73,830</u>	<u>37,169</u>
TOTAL NET ASSETS		<u>73,830</u>	<u>37,169</u>
Representing:			
UNRESTRICTED INCOME FUND		36,661	(24,895)
BB Fund General		4,446	4,446
Fund balances at start of year		(2,277)	22,618
UNRESTRICTED OPERATIONAL RESERVE		35,000	35,000
		<u>73,830</u>	<u>37,169</u>

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For the year ended 31 August 2020 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006. The financial statements were approved by the trustees on 25th May 2021 and signed on their behalf by:

A handwritten signature in black ink that reads "Steve Cobbin". The signature is written in a cursive style with a long, sweeping horizontal line extending to the right.

Chair of Trustees
Reverend Steve Cobbin

BRIDGE BUILDERS MINISTRIES
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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2020

1 Accounting policies

(a) Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s). The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements do not include a cash flow statement as the Company has taken advantage of the exemption available to it within the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102).

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires the trustees to exercise their judgements in the process of applying the Company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2. The trustees have prepared the financial statements on the going concern basis.

(b) Income recognition

Course fees are invoiced in advance and only recognised once the course has been run. Grants and donations relating to specific activities are deferred until the related expenditure is incurred. Interest is accounted for on an accruals basis.

(c) Expenditure recognition

Resources expended are accounted for on an accruals basis.

(d) Computer equipment

All computer equipment costing less than £2,000 is charged in the Statement of Financial Activities in the year of acquisition.

(e) Taxation

The company is a registered charity under the Charities Act 2011 and therefore no liability to taxation arises.

(f) Public benefit entity

The charity is a public benefit entity.

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NOTES TO THE FINANCIAL STATEMENTS - continued
YEAR ENDED 31 AUGUST 2020

1 Accounting policies - continued

(g) Financial Instruments

The Charity has chosen to adopt Sections 11 and 12 of FRS 102 in respect of Financial Instruments

Short term debtors and creditors

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 the Statement of Financial Activities in 'operating costs'.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand.

Offsetting

Financial assets and liabilities are offset and the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

(h) Fund structure

The Company's Funds constitute unrestricted funds, which the trustees are free to use for any purpose in furtherance of the charitable objectives.

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

In preparing the financial statements, the trustees are required to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenses during the year. However, the nature of estimation means that actual outcomes could differ from these estimates. Whilst the trustees have made judgements, estimates and assumptions in preparing the financial statements, they consider that these have not had a significant effect on amounts recognised.

	2020	2019
	£	£
3 Charitable activities which generate funds		
Course fees	57,126	108,449
Mediation fees	41,593	32,465
Consultancy	378	580
Other income	453	1,203
	<u>99,550</u>	<u>142,697</u>

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YEAR ENDED 31 AUGUST 2020

	2020	2019
	£	£
4 Grants received		
Grants	<u>37,355</u>	<u>12,355</u>
	<u>37,355</u>	<u>12,355</u>

	2020	2019
	£	£
5 Charitable expenditure		
Staff costs	42,760	85,793
Redundancy	3,556	-
Venue costs	36,620	51,035
Training costs	10,824	19,511
Travel and subsistence	1,800	5,442
Books and stationery	<u>935</u>	<u>2,229</u>
	<u>96,495</u>	<u>164,010</u>

	£	£
6 Operating costs		
Office Expenses	5,099	3,629
Professional Fees	5,728	816
Bursary Fund	-	705
Banking and Bookkeeping	1,008	606
Hardware and software support	<u>4,477</u>	<u>5,443</u>
	<u>16,312</u>	<u>11,199</u>

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	2020	2019
	£	£
7 Management and administration		
Administration Staff costs	3,981	19,514
Administration redundancy costs	1,750	3,500
Fundraising	1,990	-
Other (Travel Expenses and Suspense Account)	278	59
	<u>7,999</u>	<u>23,073</u>

The company operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the Statement of Financial Activities as they accrue.

	2020	2019
	£	£
8 Debtors		
Trade debtors	10,660	15,554
Other debtors	1,520	1,340
Prepayments and accrued income	703	1,733
	<u>12,883</u>	<u>18,627</u>

	2020	2019
	£	£
9 Creditors		
Trade creditors	-	1,031
Accruals and deferred income (see note 10)	27,450	42,550
Other creditors	191	536
	<u>27,641</u>	<u>44,117</u>

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NOTES TO THE FINANCIAL STATEMENTS - continued

YEAR ENDED 31 AUGUST 2020

10 Deferred income movement	£
At 1 September 2019	38,450
Released in year	(54,320)
Deferred in year	42,690
At 31 August 2020	<u><u>26,820</u></u>

Deferred income is recognised when funds are received in advance of a course being run. The deferred income is released once the course has run, in accordance with the income recognition accounting policy of the Company.

11 Related party transactions

No trustees have received any remuneration or any other benefits from employment with the charity. None of the trustees have claimed expenses during the year for travel, subsistence, and accommodation costs.

During the year, mediation training services were provided by Clarity Development, a company owned by the spouse of one of the trustees of the charity. The total fees charged for these services were £2,774 and there was no outstanding balance at the year end.

The total aggregate value of donations received during the year from trustees or other related parties where no conditions have been placed on such donations is £604.